

	Annexes	
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Annex-1A
State-wise details of employment, poverty status and release of funds
 (Refer to Paragraph 1.5)

Name of State/UT	Average number of households provided employment*	Number of poor#	Total release of funds (₹ in crore)@
Andhra Pradesh	41,75,350	1,27,90,000	17,267.41
Arunachal Pradesh	7,293	2,70,000	172.07
Assam	14,39,779	1,05,30,000	3,295.50
Bihar	19,27,579	4,98,70,000	6,292.44
Chhattisgarh	24,84,636	1,08,30,000	6,959.36
Goa	9,105	60,000	15.20
Gujarat	11,36,895	91,60,000	2,219.80
Haryana	2,23,447	30,40,000	715.10
Himachal Pradesh	4,84,126	5,60,000	1,880.34
Jammu & Kashmir	2,17,661	7,30,000	1,446.04
Jharkhand	16,85,494	1,02,20,000	5,468.85
Karnataka	24,70,768	97,40,000	5,662.81
Kerala	11,86,135	21,60,000	2,390.88
Madhya Pradesh	37,95,298	2,16,90,000	15,717.43
Maharashtra	8,07,898	1,79,80,000	1,711.60
Manipur	1,64,736	8,80,000	1,832.02
Meghalaya	2,74,920	3,50,000	843.37
Mizoram	1,54,793	1,60,000	1,007.94
Nagaland	3,23,848	2,80,000	2,060.01
Odisha	15,54,758	1,35,50,000	4,401.29
Punjab	2,60,448	25,10,000	483.75
Rajasthan	53,42,937	1,33,80,000	17,928.73
Sikkim	46,833	70,000	281.13
Tamil Nadu	58,29,489	78,30,000	8,128.97
Tripura	5,66,777	5,40,000	2,858.82

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Uttar Pradesh	73,69,867	6,00,60,000	20,425.74
Uttarakhand	4,20,241	10,30,000	1,154.13
West Bengal	52,76,742	1,77,80,000	8,307.31
Andaman & Nicobar Islands	9,783	0	34.91
Chandigarh	0	0	0.65
Dadra & Nagar Haveli	0	1,00,000	2.77
Daman & Diu	0	20,000	1.12
Lakshadweep	2,287	0	7.76
Puducherry	27,472	0	40.06

** Average for the years 2009-10 to 2011-12, Source: NREGASoft MIS*

2009-10, Source: Planning Commission

@ For the period 2007-12, Source: Ministry of Rural Development

Annex-2A

Summary of Sample Selection

(Refer to paragraph 2.1.4)

Sl. No.	Name of State/UT	Districts	Blocks	GPs
1	Andhra Pradesh	5	15	150
2	Arunachal Pradesh	4	9	43
3	Assam	8	21	83
4	Bihar	15	54	252
5	Chhattisgarh	6	14	140
6	Goa	2	4	14
7	Gujarat	6	15	150
8	Haryana	6	12	114
9	Himachal Pradesh	4	9	90
10	Jammu & Kashmir	6	12	113
11	Jharkhand	6	17	167
12	Karnataka	8	16	157
13	Kerala	4	13	39
14	Madhya Pradesh	13	29	290
15	Maharashtra	9	24	240
16	Manipur	4	9	90
17	Meghalaya	4	8	90
18	Mizoram	2	4	39
19	Nagaland	3	7	54
20	Odisha	8	20	200
21	Punjab	6	13	118
22	Rajasthan	8	18	180
23	Sikkim	2	4	8
24	Tamil Nadu	8	23	230
25	Tripura	2	6	60
26	Uttar Pradesh	18	46	460
27	Uttarakhand	4	10	100
28	West Bengal	5	15	120
29	Andaman & Nicobar Islands	2	4	14
30	Dadra & Nagar Haveli	1	1	10
31	Lakshadweep	1	3	3
32	Puducherry	2	3	30
Total		182	458	3,848

Annex-2B Details of Sample Selection

(Refer to paragraph 2.1.4)

Sl. No.	Name of State/ UT	Name of Districts	Name of Blocks	Name of GPs
1.	Andhra Pradesh	Nalgonda, Ranga Reddy, Kurnool, Visakhapatnam, Vizianagaram (five)	Krishnagiri, Tuggali, Chagalmarri, Gantiyada, Gurla, Kurupam, Kotauratla, Butchayyapeta, Sabbavaram, Pochampally, Neredcherla, Chintapalli, Yala, Yacharam, Mominpet (15)	Bheemanpally, Ghosekonda, Vankamamidi, Sivareddigudem, Dothiguda, Julur, Pochampally, Mukthapur, Jalalpur, Jiblakpalle, Bettatanda, Bothalalalem, Guduguntlapalem, Gundla Pahad, Komatikunta, Mukundapuram, Musivoddusingaram, Palakeedu, Ravi Pahad, Somavaram, Chintapalli, Kistarampalli, Gadya Gowraram, Kurmapalli, Madnapur, Mallareddipalli, Meivalapalli, Varkal, Vinjamoor, Teeded, Agnoor, Akkampalle, Bennur, Chennaram, Devanoor, Doulapur, Juntpalle, Nagasamundar, Rasmus, Sangamkurd, Chintapatla, Chowder Pally, Gaddamalliahguda, Kothapally, Kurmida, Mall, Nanaknagar, Nandiwana Parthy, Thatiparthy, Toole Khurd, Amradikalan, Deverampally, Izra Chittampally, Kesaram, Kolkonda, Mekavanampally, Mominpet, Velchal, Yenkathala, Yenkeypally, Alamkonda, Chityala, Kambalapadu, Katarikonda, Lakkasagaram, Pothugal, Sho Yerragudi, Talla Gokulapadu, Thogarchedu, Yerukalacheruvu, Chennampalle, Gooty Erragudi, Pendekallu, Rampalli, Ratana, Sabhashpuram, Tuggali, Kadamakuntla, Pagidiroy, Upparlapalli, Mallevemula, Godiganur, Peddavanigali, Nelampadu, Settiveedu, D.Vanipenta, Mutyalapadu, Chagalamarri, Madduru, Gotlur, Budathanapalli, Gantayda, Gengeru, Kirthubarthi, Kondatamarapalli, Murapaka, Narava, Pentasreerampuram, Ramabhadrapuram, Ramavaram, Damarasingi, Gudem, Gurla, Jammu, Kella, Kondaganredu, Pedabantupalli, Tatipudi, Tettangi, Vallapuram, Biyyalavalasa, Gujjuvai, Kurupam, Marrisipalli, Neelakantapuram, Pedagottili, Thittiri, Valasaballeru, Voosakonda, Vudayapuram, Yendapalle, Thangedu, Ramachandrapalem, Pippallakothapalle, Panduru, Neeligunta, Chinnaboddepalle, Kodavatipudi, Bodapalem, Akashebbet, Butchayapeta, Chittayyapalem, Gunnempudi, Kondapalem, Mallam, Pedapudi, Rajam, R.Sivaramapuram, Turakalapudi, Vijayaramarajupeta, Anthakapalli, Aripaka, Asakapalle, Bangarammapalem, Batajangalalalem, Gullepalle, Nallaregulalalem, Narapadu, Rayapura Agraharam, Tekkalipalem(150)
2.	Arumachal Pradesh	Papumpare, West Siang, Lower Dibang Valley, Anjaw (four)	Doimukh, Sagalee, Aalo East, Basar, Liromoba, Roing-Koronu, Hunli-Desali, Hayuliang, Hawai-Walong (nine)	Banderdewa, Bat, Doimukh, Ganga, Bobia, Bokoriang-I, Kheel, Kigi, Langprung, Rach-Tabio, Doji Jelly, Kombo Pomte, Logum Jini Lower, Logum Jini Upper, Pakam-I, Tarsu Mobuk-I, Dali, Disi, Galu/Sibe, Gori-I, Jime/Zirido, Padi-I, Pegi/Kamdak/Everest, Essi Group, Pokto/Ligo/Bopu, Rise/Dordi/Leggi/Bopu, Balek, Bloung-II, Bloung-III, Intaya, Jia-I, Jia-III, Mayu-II, Mika-I, Parbuk, Elope, Hunli, Amliang, Braigong, Suplang GPC, Lautul, Mechong, Walong (43)
3.	Assam	Chirang, Karbi Anglong, Dibrugarh, Jorhat, Goalpara, Kamrup(Rural), Cachar, Hailakandi (eight)	Borobazar, Sidli Chirang, Langsonepi, Howraghat, Nilip, Khoswang, Tingkhong, North West Jorhat, Jorhat (Baghchung), Hajjo, Chamaria, Kamalpur, Goroimari, Matia, Kushdhowa, Algapur, Hailakandi, Palonghat, Tapang, Rajabazar, Udhrbond (21)	Amguri, Bagargaon, Barlawgaon, Barpathar, Hakua Serfang, Kumarsali Batabari, Malipara, Bamungoon-Dattapur, Besorbari-Nangalabanga, Khungring, Malivita, Ouguri, Patabari, Ranchaidham, Tukrajhar, Howraghat, Langhin, Phuloni, Howraghat, Langfer, Langhin, Deopani, Duar Bagori, Nilip, Bamunbari, Gazpuria, Haldhibari, Naharani, Dhaman, Konwari Gaon, Mahmora/Borpathar, Salmari, 38 No. Baligaon, 31 No. Madhya Charigaon, 44 No. Madhya Sarusari, 45 No. Pachim Sarucharai, 37 No. Rajahouli, 54 No. Cinnamora, 60 No. Mariani Bagicha, 66 No. Pachim Thangal, 64 No. Pub Thanghal, 57 No. Uttar Garmoor Bagicha, 48 No. Uttar Namoni Charibahi, Barni, Bongalpara, Dampur, Soniadi, Hekra Jogipara, Kismat Kathmi, Mahtoli, Pijupara, Borsil, Borka Satgaon, Kendukona, Achalpara, Jorsimulu, Majortop, Karipara, Sidhabari, Sri Suryagiri, Dudhnai, Daranggi, Lela, Kalinagar, Panchgram, Sayedbond, Sudarshanpur/Bandakmana, Kanchanpur, Gangpar/Dhumkar/Lakhrbond, Nitainagar, Bhubandahar, Bhubanhill, Mohankhal/Rammanikpur, Indraghar, Kathal, Tapang, Harinagar, Joypur

4.	Bihar	Munger, Jehanabad, Banka, Darbhanga, Madhubani, Begusarai, Bhabhua, Muzaffarpur, Bhojpur, Nalanda, Aurangabad, Araria, Sitamarhi, W. Champaran, Kisangani (15)	Asargani, Dharhara, Hulasgani, Makhdumpur, Amarpur, Chandan, Shambhugani, Baheri, Biraul, Hanuman Nagar, Tardih, Jale, Basopatti, Lakhnaur, Bisphi, Kaluahi, Jainagar, Balia, Navakothi, Dandari, Khodawandpur, Birpur, Kundra, Ramgarha, Rampur, Murauli, Mushahari, Sahebgani, Saraiya, Bihia, Odwamtanagar, Sahrpur, Sandesh, Chand, Harnaut, Islampur, Noorsarai, rahui, Obra, Haspura, Rafiganj, Sikti, Jokihat, Bajpatti, Nanpur, Runnisaidpur, Sursand, Baria, Bhithan, Lauria, Majhauria, Narkatiyaganj, Dighalbank, Pothia (54)	Kamranga, Laboc, Khaspur, Kashipur, Madhura, Saigonga (83) Asargani, Makwa, Chorgaon, Ajimganj, Amari, Matadih, Bouri, Dawdhu, Murgaon, Dakra, Jamanganj, Kalanaur, Manjhaus, Saren West, Sumera, Garibpur, Gorgama, Bhikhampur, Pawai, Salempur, Dhanuvsara, South Kasba Basiala, Kusumjori, Barfera Tetariya, Gulni, Jhakhar, Birnaudha, Maldih, Pakaria, Baghauni, Bhakshi, Dohat Narain, Habidah Centre, Harhaccha, Jorja, Mitunia, Afjala, Bairampur, Dekuli Jagarnathpur, Neuri, Patania, Pokhran South, Sonepur Pagari, Godaipatti, Panchobh, Rampurdih, Sinuara, Vishath Bathiya, Mahthaur, Raja Kharwar, Ahiyari North, Brahmur East, Doghara, Kamtau, Massa, Muraitha, Ratanpur, Basopatti West, Birpur, Kataiya, Mahinathpur, Balia, Kachua, Laufa, Tamuria, Balha, Chauhatta, Jagwan West, Nahas Rupauli North, Parsauni North, Rathaus, Sadullapur, Haripur North, Madhepur, Pursaulia, Debdha North, Debdha Centre, Dorbhar, Belhi East, Balia Lakhmaniya-I, Balia Lakhmaniya-II, Bhagatpur, Nurjamapur, Tajpur, Dafarpur, Maheshwara, Rajakpur, Katahari, Katarimala South, Bank, Bariyarpur West, Khodabandpur, Bara, Birpur West, Genharpur, Bhavanandpur, Pachpokhara, Meura, Derwan, Chilbill, Ahivas, Baraura, Sahuka, Amanw, Belanw, Kurari, Harsinghpur Lautan, Mahmaddpur, Vidhyajhpur, Manika Vishunchand Datt, Dumari, Abdulnagar/Madhohpur, Sherpur, Prahaldpur, Bhagwanpur ,Patahi, Navanagar Nijamat, Halimpur, Madhopur Hazari, Jagdihpur, Saraiya, Parsauni Raseesi, Bahilwara Repanath North, Bahilwara Rupnath South, Chakana, Datapur Pachbhirwa, Madawa Pakar, Ramkrisna Duviyahi, Rampur Balli, Rewa Basantpur North, Ghagha, P. Chkwash Mahuav, Pipra Jagdishpur, Shivpur, Akauna, Bakari, Kusumbi, Sarthua, Khutahan, Sarana, Suhiya, Hariharpur, Jhanva Belvaniya, Ahpura, Jamuanw, Sandesh, Madhopur, Rukhai, Gangaur, Sartha, Basaniawan, Kolawan, Powari, Telmar, Weswak, Sanda, Ranipur, Sakri, Bhauridih, Andhanna, Jagdishpur Tiary, Nirpur, Rasalpur, Pesaur, Rahui, Sosandi, Supasong, Bharub, Dihra, Kanchanpur, Obra, Rattanpur, Dindir, Tal, Ahiapur, Ghusari, Kajpa, Baliganj, Bhduki Kala, Toshila, Sihuli, Balar, Kuchhha, Muraripur, Rokantari, Bhidhidi, Simaria, Sisuna, Kursail, Bhagwanpur, Chirah, Dubhra, Matiyari, Bajpatti, Bangoan South, Humayupur, Madhuban Basaha East, Ratwara, Bath Asali, Janipur, Nanpur South, Sirsi, Gurdah, Bagahi Ramnagar, Gidha Phulwaria, Athari, Barheta, Balua, Dewana Bujurg, Mehsha Pharakpur, Banauli, Diwari Malauna, Malahi, Patanpura, Virakh, Siswa Saraia, Bhithaha, Bagahi Rattanpur, Phulia Khand, Baria, Hathuaha Machhahan, Semanwari, Baghi Baswaria, Lakar Sisre, Siswania, Lauria, Gobraraura, Raja Bhar, Lala Saria, Mahanawa Rampurwa, Mahnagni, Mohdipur,Ratanmala, Rulahi, Hardi Terha, Sikaarpur, Kesaria, Purania Hasri, Paroraha, Barwa Barauli, Gokula, Patharghati, Tarabari Padampur, Mangura, Singhimari, Koltha, Sarogora, Panasi, Chhattarghachh, Jahangirpur, Udgara, Sonpur Pagari (252)
5.	Chhattisgarh	Durg, Mahasamud, Jashpur, Koriya, Bastar, Kanker (six)	Balod, Durg, Saja Basna,Pithora, Kansabel, Pathalgaon, Baikunthpur, Manendragarh, Bastar,Bakawand, Makadi, Charama, Narharpur (14)	B.Jamgaon, Bhoinapar, Dewarbhath, Jamruva, Jhungera, Latabore, Londi, Nevarikala, Parsoda, Tarod, Amati, Bhendsar, Bodegaon, Chirpoti, Gugsidih, Katro, Kolihapuri, Nagpura, Rasmara, Ravelidih, Bhatgaon, Dangania, Gudva, Kanhera, Maatra, Odia, Sahashpur, Souri, Tiriyabhat, Umraonagar, Badetemari, Beltikari, Bichiya P, Birsinghpali, Chimarke, Ganekera, Khemada, Lamber, Palsapali A, Sarkanda, Bade Loram, Bheekhpali, Bijmal, Dhanora, Gopalpur, Jandhora, Kodopali, Monhada, Pilvopali, Savitripur, Barjor, Chidora, Frsajudwain, Katangkhar, Khutera, Kusumtal, Patrapali, Pongro, Sajapani, Tangargaon, Bagbahar, Butrabahar, Gharjiyabathan , Kadro, Kudkel Khajiri, Madhuwan, Palidih, Raja Ama, Rokbahar, Tirsoth, Aamapara, Badgaon, Barpara, Budar, Chilka, Dakaipara, Gadbadi, Kadamnara, Khond, Salba, Bandeli, Charwahi, Dugla, Harra, Kachoud, Lalpur, Mahai, Narayanpur, Parasgadi, Rokda, Barda, Chindgoan, Chiuargoan , Farsigoan, Kinjoli, Mangnar, Matnar, Pandanar, Satosa, Tongkongera, Bakel, Bhond, Dubeumergaon, Karmari, Kesharpal, Kungarpal, Lamker, Mandlapal,

6.	Goa	North Goa, South Goa (two)	Pernem, Sattari, Canacona, Sanguem (four)	Retavand, Turpura, Badeghordsoda, Bagbeda, Bhirgoan, Dharli, Jarandi, Kosaharduli, Makdi, Pathari, Tamrawand, Themgoan, Aanwri, Bhanpuri, Dedkohaka, Gitpahar, Jepra, Kilepar, Lilejhar, Pandripani, Saradhunavagaon, Amoda, Bhaismundi, Charbhatti, Devinavagaon, Dhanesara, Ghotiyawahi, Kurna, Marrampani, Risewada, Sarwandi, Saradhunavagaon (140)
7.	Gujarat	Banaskantha, Dahood, Surendranagar, Valsad, Ahmedabad, and Patan (six)	Dharampur, Valsad, Barwala, Ranpur, Sandand, Patan, Halvad, Limbadi, Dantiwada, Deodar, Palanpur, Garbada, Fatepura, Sayla, Siddhpur (15)	Casne-Amere-Poroscodem, Tamboxem-Mopa-Ugavem, Ozorim, Querim-Terekhol, Paliem, Cotorem, Morlem, Nagargao, Agonda, Cola, Poinguinim, Sancordem, Rivona, Mollem (14) Bhadali(Zat), Bhilachal, Dantiwada, Gundari, Mahudi-Moti, Nandotra (Brahmanvas), Panthawada, Odhava, Satsar, Zat, Chalva, Dhunson, Kotarwada, Lavana, Odha, Raiya, Ravel, Sardarpura(Jaseli), Vadiya, Vatanjuna, Chitrasoni, Dhandha, Gadh, Hathidra, Karjoda, Mota, Madana(Gadh), Ratanpur, Sundha, Vasna (Jagana), Abhloc, Ambli, Chharachhoda, Dadur, Gungardi, Matwa, Nelsure, Panthawada, Vadva, Zari-Bujarg, Bhichor, Dungar, Hindoliya, Karodiya, Lakhampur, Moti-Dhadheli, Nani-Dhadheli, Sagdapada, Sarsawa (East), Vandariya (East), Charadva, Dhanala, Gnanshyampur, Kavadiya, Khetardi, Koyba, Manekwada, Nava Ghanshyamgadh, Shiroy, Vankiya, Ankewaliya, Bhagvanpar, Bhagamda, Bhatthan, Bhojpara, Jaliyala, Katariya, Nani Katachi, Parnala, Chhadivali, Dhamtrasala, Dhinkwali, Gosal, Khintla, Motasakhpar, Navagam, Samadhiyala, Shapar, Sudamada, Ambatalat, Bhensdara, Gundiya, Kangvi, Khanda, Manaichondi, Pandav-Khadak, Pendha, Ranveri, Tanachhiya, Anjlav, Bhagal, Dandi, Dhanori, Kalwada, Kaparia, Malvan, Panchalai, Saron, Valvach, Chanchariya, Dhadhodar, Hebatpur, Kapariyali, Pipariya, Rampura, Ranpari, Refda, Sangasar, Sanlapur, Alau, Bodiya, Charanki, Gunda, Gadhya-Deradi, Nani-Vadvi, Rajpura, Ranpur, Sangalpur, Umarala, Aniyari, Andej, Charal, Garodiya, Ghodavi, Khoraj, Kundal Govinda, Makhiyav, Rupavati, Vanaliya, Ajimana, Balva, Dharpur, Hajipur, Khanpurda, Mahemadpur, Rakhav, Sagodiya, Vachhalva, Vasni, Chatavada, Geneshpura,Kakoshi, Kholvada, Lukhasan, Mejoj, Nagvasan, Sandesari, Sujanpur, Umru (150)
8.	Haryana	Sirsa, Fatehabad, Mewat, Palwal, Ambala, Kurukshetra (six)	Ambala-I, Saha, Bhattu Kalan, Ratia, Babain, Thanesar, Firozpur Jhirka, Taoru, Palwal, Hasanpur, Baragudha, Odhan (12)	Jansui, Baroula, Kaleran, Raulan, Amipur, Mohra, Sekhupura, Jagouli, Bhurangpur, Kesri, Samlehari, Khera, Sabga, Akbarpur, Nurd, Shergarh, Jharu Majra, Chudiali, Saha, Khabra Kalan, Sirdhan, Dhand, Mehuwala, Banmandori, Jandwala Bagar, Sarwarpur, Daiyar, Bhattu Kalan, Pili Mandori, Sehna, Aharwan, Badalgarh, Chimmoo, Raipur, Jandwala Sotter, Rattakhera, Kamana, Alika, Bir Sujra, Berthla, Bint, Jhandola, Kasithal, Nakhroipur, Falsanda Rangran, Bargat, Mahua Kheri, Barna, Bhansi Majra, Gamri Jattan, Khaapur, Ajrana Kalan, Jhiverheri, Tigri Khalsa, Untsal, Mirzapur, Daultpur, Jharपुर, Dungeja, Balkhera, Shabpur, Malhaka, Samir Bass, Chittora, Sulela, Shekhpur, Panchgaon, Nizampur, Hasanpur, Shikarpur, Bawla, Para, Uton, Dingerheri, Bhangoh, Silkhon, Ghori, Paroli, Kalwaka, Badha, Karua, Chirwari, Jodhpur, Alawalpur, Durgapur, Therki, Hasanpur, Maholi, Bata, Raidaska, Fatasko Nagar, Tikri Gujjar, Kawarka, Sehnoi, Kushak, Jhiri, Thiraj, Bhagsar, Buraj Karamgarh, Shekhupuria, Kurganawali, Sukhchain, Lehangewala, Alika, Malikpura, Odhan, Chormar Khera, Ghukanwali, Rohiranwali, Khatrawan, Hassu, Salamkhera, Kheowali, Tigri (114)
9.	Himachal Pradesh	Shimla, Kangra, Lahaul & Spiti, Solan (four)	Bhawrna, Dehra, Indora, Kaja, Lahaul, Basantpur, Narkanda, Dharmpur, Kunihar (nine)	Pharer, Banghlar, Bindrabab, Chachian, Parour, Gopalpur, Bhattu Samula, Bagora, Ghuggar, Darati, Panayali, Rail, Sanahi, Jasai, Majiyar, Sareri, Saproh, Narial, Chouru, Badhrol, Bajrol, Charin Di Dhar, Tapre, Dimmi, Barara, Dharog, Darbiar, Utpur, Barian, Tikker Buhula, Kyartu, Dharkandru, Mundu, Dadas, Pargaya, Tikkar, Kuthar, Kot-Shilaru, Dharech, Bharana, Thakurdwara, Gangath, Dah Kulara, Raja Khasa, Mohtali, Majra, Daikwan, Bhapu, Mand Miani, Ghodan, Kotla, Majhiwar, Chanawag, Neen, Okhru, Ghariyana, Ogli, Baldeyan, Juni, Khundiyan, Ghalour, Kopra, Hiraan, Jaklehad, Ghurkal, Aluha, Bangoli, Sihorpai, Dhanot, Barotiwala, Hurang, Jadla, Patta Nali, Narayani, Dhakriana, Bughar Kanaita, Anji Matla, Darwan, Roari, Sanan, Palog, Kunihar, Giyana, Banoh, Bairal, Kotli, Manju, Kothi, Danoghat, Darotibala (90)

10.	Jammu & Kashmir	Pulwama, Shopian, Leh, Rajouri, Poonch, Udhampur (six)	Keller (ACD Shopian), Shopian, Kharoo, Leh, Saspol, Doongi, Rajouri, Sunderbani, Mendhar, Poonch, Chenani, Udhampur (12)	Androla, Badhon A, Baljarian, Dangari, D Gorsian, F Khas, Kalia Kas, Kotedhar, M Gugjran, Muradpur, A South, Bagla, Deharian, Dhanwan, D Brahm, Dogani, Kallar, Lkote, Nadyala, S Kote, Bandipayen, Dudbugh, Waripora, Kakvathal, Chandosa, Kalantra, Nowpora, Wulrahman, Khatangan, Wagora B, Warpora A, Warpora B, Janwara, Zalora A, Dangerpora, Maimapenpo, Shiva A, Dangepora, Nathipora, Mundji, Chari, Gandala, Garnai, Tirshi, Kaller, Rehmbal, Mandeast, Mansar, Padnoo, Tikri, Batra, Ghantwal, Karlah, Kosar, Ladha, Lmadha, Matlowa, Panchote, R East, Satyalta, Ajote, Banwat Dhokri, Chaktroo, Chandak, Degwar, Islamabad, Khaneter Delera, Khaneter Duprian, Kuniyan, Noona Bandi, Bhatidhar, Chak Banola, Ghani Lower, Gohlad Mustfa Nagar, Gursai Harmutta, Gursai Moori, Gursai Phambanar, Kalaban, Sagra, Salwah Upper, Letpora A, Ladho B, Andursoo, Sempora A, Mandalpal, Hatiwara, Pahoo, Lerow, Kakpora A, Parigam A, Parigam A, Wagram, Gudoora, Marval, Gundipora, Ratnipora, Kakpora B, Basgo, Choglam A, Choglam B, Likeer, Ney, Nimoo, Phyang, Saboo, Spituk, Taru, Chemday, Egu, Martsaytang, Sakti, Sakti A, Shara, Gia (113)
11.	Jharkhand	West Singhbhum, Ranchi, Dumka, Pakur, Gumla, Palamu (six)	Chibasa, Chakardharpur, Jhinkpani, Angara, Chanho, Kanke, Dumka, Jama, Jarmundi, Pakur, Hiranpur, Bharno, Gumla, Sisai, Chainpur, Daltongani, Lesliganj (17)	Diliamarcha, Harila, Karlajodi, Kursi, Lopungutu, Narsanda, Tonto, Tuibir, Baduri, Simbiya, Bharnia, Hathniya, Hoyahatu, Itore, Kenke, Kulitorang, Silphori, Surgura, Baiji, Gopinathpur, Asura, Choya, Jodapokhar, Kelende, Kudahatu, Nawagaon, Tutugutu, Chatra, Getelsud, Hesatu, Kuchhu, Nawagarh, Rajadera, Sursu, Tati, Angara, Bisa, Balsokra, Chama, Choreya, Lundri, Pandri, Raghunathpur, Roll, Tala, Tanger, Taranga, Badhu, Gagi, Kamde, Malsiring, Pithoria, Sukurhutu (South), Uperkonki, Uruguttu, Arsandey, Boreya, Baratali, Ghasipur, Haripur, Kerabani, Lakhikundi, Malbhandro, Parsimla, Rampur, Asansol, Bhurkunda, Asansol Kurua, Bhairawpur, Chhakilapathar, Chikaniya, Lagala, Nachangaria, Tapasi, Thanpur, Sikatiya, Simra, Barmasa, Chamra Bahiyar, Hathnama, Kharbila, Pahridih, Putli Dabur, Shinghni, Thekcha, Ghongha, Haripur Bazar, Sankarpur, Bhawanipur, Hiranadhpur, Jaikishtopur Urf Narayanakhori, Kalidaspur, Kumarpur, Nashipur, Rahaspur, Sitapahari, Madan Mohanpur, Nawada, Babupur, Baratala, Dangpara, Ghagharjaani, Hathkathi, Manjhaladih, Murgadanga, Vaghshisha, Kaindua, Sundarpur, Atakora, Dumbo, Duria, Karanj, Karaundajor, Marasilli, South Bharno, Supa, AmaliyaNorth Bharno, Armai, Brinda, Ghatgaon, Kaseera, Katri, Kotam, Kumharia, Silafari, Aanjan, Toto, Baragaon, Bhadauli, Bondo, Lakeya, Murgu, Nagar, Pandariya, Rerwa, Ghaghra, Shivnathpur, Awsane, Bansdih, Basariya Kalan, Chando, Huttar, Mahugawan, Ornar, Ramgarh, Chainpur, Purbdiha, Baralota North, Jhabar, Jonr, Kauria, Lahlahe, Polpolkala, Sarja, Singrakhurd, Chiyanki, Jamune, Chaura, Dabara, Haratua, Jamudih, Kundari, Naudia, Purnadih, Sangbar, Kotkhas, Lesliganj (167)
12.	Karnataka	Chickballapur, Shimoga, Bijapur, Gadag, Bellary, Raichur, Chamarajanagar, Hassan (eight)	Bagepalli, Gudibande, Hosanagar, Sorab, Muddebihal, Sindagi, Naragund, Shirahatti, Hospete, Kudligi, Devadurga, Lingasugur, Chamarajanagar, Kollegal, Belur, Hassan (16)	Devaragudipally, Guler, Kottakote, Mittemari, Nallappareddy Pally, Naremaddepalli, Paragodu, Pathapalya, Rashcharavu, Somanathapura, Beechnaganahalli, Hampasandra, Somenahalli, Tirumani, Ullodu, Varlakonda, Yellodu, Amrutha, Baluru, Hosuru(Sampekatte), Humcha, Karimane, Melinabesige, Nitturu, Purappemane, Reppanpete, Yaduru, Bennur, Chitturu, Dyavanahalli, Guduvi, Heche, Jade, Samanavalli, Shigga, Talagaddi, Yennekoppa, Alur, Bavur, Bhantanur, Bidarakundi, Dhavalagi, Hirur, Kolar, Mukihal, Rakkasagi, Tumbagi, Bekinal, Bommanahalli, Chattaraki, Gabbasavalagi, Kondaguli, Mannur, Rampur Pa, Yalagod, Yankanchi, Yaragal BK, Banahatti, Bhiranahatti, Chikkanaragund, Hadli, Hirekoppa, Hunsikatti, Kanakikoppa, Konnur, Shirol, Surkod, Adarakatti, Balehosuru, Bannikoppa, Bellatti, Chebbi, Dodduru, Koganur, Magadi, Shigli, Vadavi, 114. Danapura, Bukkasagara, Byluvaddigeri, Gadiganur, Malapanagudi, Mariyamanahalli, Nagenahalli, No.10 Muddapura, Ramasagara, Seetharama Thanda, Banavikallu, Choudapur, Gudekote, Hirehegdal, Huralihah, Hyalya, K.Ayyanahalli, Kandagallu, Nimbhalgeri, Rampura, Arker, B.Ganekal, Chinchodi, Ganadh (Deodurga), Hirebudur, Hosur Siddapur, Jagirajadalinni, Jalahalli, Maladakal, Ramadurga, Bannigol, Bayyapur, Devarabhupur, Hutti, Kachapur, Kalapur, Kannal, Nagaral, Narakaladinni, Rodalabanda (U.K.P.), Arakalavadi,

13.	Kerala	Thiruvananthapuram, Kottayam, Malappuram, Palakkad (four)	Athiyannur, Vamanapuram, Varkala, Ettumanoor, Kanjirappally, Lalam, Areacode, Kondotty, Mankada, Perinthalmanna, Mannarkkad, Ottappalam, Thrithala (13)	Badanaguppe, Demahalli, Honnali, Kagalavadi, Kothalavadi, Madapura, Maliyuru, Nanjodevanapura, Punjanuru, Doddinduvadi, Ellemala, Kowdalli, Kunthur, Kurattihosuru, Managalli, Martalli, Palya, Singanalluru, Suleripalya, Bikkodu, Cheekanahalli, Ghattadahalli, Hagare, Halebeedu, Malasavara, Narayanapura, Savasihalli, Tholalu, Yamasandi, Channangihalli, Doddagenigere, Gorur, Hanumanthapura, Honnavara, Kattaya, Koravangala, Mosalehosahalli, Shantigrama, Tejur(157)
14.	Madhya Pradesh	Balaghat, Shahdol, Khargone, Satna, Dhar, Ashok Nagar, Datia, Chhindwara, Indore, Sehore, Vidisha, Shajapur, Neemuch (13)	Balaghat, Khairlanji, Kirmapur, Sohagpur, Burhar, Bhikangaon, Gogawan, Ramnagar, Majhgawan, Umarban, Tirla, Gandhwani, Chanderi, Mungaoli, Bhandar, Seondha, Harai, Pandhurna, Sausar, Indore, Depalpur, Sehore, Ichhawar, Vidisha, Kurwai, Shajapur, Badod, Manasa, Neemuch (29)	Naitra, Naharwani, Bhalewada, Servi, Linga, Aamgaw, Dhansua, Paraswada, Katangi, Bharveli, Beni, Miragpur, Sawargaw, Panjara, Khairi, Khairlanji, Chatera, Temni, Selotpar, Ghoti, Mohgaonkhurd, Parade, Bakkar, Dahedi, Jamadimeta, Kasangi, Lawveri, Mundesara, Pipalgawn, Sarad, Chunia, Sarangpur, Arajhula, Bodri, Dhanoora, Jamui, Kelmaniya, Lalpur, Padmaniya Khurd, Sinduri Chuniya, Dhummadol, Raikoba, Bairiha, Bijuri, Chhatai, Godimbuda, Katkona, Kuddi, Navatola, Sakra, Kanjhar, Patthar Wada, Badia Go., Boruth, Egaria, Kedwa, Nargaon, Pipalia Bujurg, Rehgaon, Sundrel, Ghatti, Piparkheda, Balgaon, Bilkhed Bujurg, Devli, Jagnath Pura, Lakhi, Naghiri, Rajpura, Solna, Sohaila, Argat, Devari, Tigana, Jigana, Majhatolva, Narayanpur, Nado, Gorasari, Bharatpur, Teini, Piperitola, Hardi, Lalpur, Kelhaura, Banka, Nayagav, Bhatwa, Karaudikala, Birpur, Kharberdi, Jamli, Malhera, Deoli-B, Dholahanuman, Sironji, Jalokhya, Pura, BalVarikala, Chunpya, Dholibawdi, Padla, Bhuwada, Kalibawdi, Ralamandal, Ukhalda, Dhanora, Kuwad, Kothda, Badia, Ambapura, Bagadia, Gyanpura, Musapura, Chandwada, Kharmpur, Sindhkuwa, Mafipura, Mawadipura, Sadariyakuwa, Kenvara, Khoribari, Bamoritanka, Bhyana, Dhechari, Jhagar, Khoksi, Merkabad, Russala, Singhada Dhondhiya, Arron, Navni, Aaket, Bari, Godhan, Khanpur, Lalotanka, Muradpur, Piprod, Singhpur Chalda, Barcholi, Kulariya, Ajitpura, Saletra, Bindawa, Bhalka, Mustra, Sunari, Maithanapauj, Godan, Bilaspur, Eguai, Jhuharpura, Kanjoli, Chiina, Ruhera, Karerua, Nehla, Atreta, Bercha, Elkapar, Khapa, Nandewani, Rangari, Dewli, Pangadi, Satnoor, Gangatwada, Mehrakhapa, Dukarjhela, Khamtara, Saldhana, Moharia, Andol, Sukhapura, Bhoipar, Seiwada, Surla, Chopna, Gaurpani, Dhavadikhapa, Pandoni, Bhajipani, Junewani, Lonadehi, Sillewani, Mordongri, Sawajpani, Chhawadi, Chimankhapa, Arniya, Baviya Khurd, Asravd Bujurg, Buranakhedi, Gogakhedi, Khati Pipalya, Nainod, Pipalda, Shivni, Umrikheda, Pirnalwasa, Katkoda, Arodakot, Birgoda, Farkoda, Harnasa, Karadiya, Nevri, Ralayata, Semda, Nayapura, Balondiya, Amlanoabad, Bhaukhedi, Dhablamata, Fangiya, Khajuriyaghengi, Molga, Neelbad, Sohankheda, Seelkheda, Bansiya, Barkheda Hasan, Bilkisgani, Doraha, Jharkheda, Lelakhadi, Nipaniya, Sarkheda, Sonda, Neemkheda, Pipariya Ajit, Peepal Kheda, Tharr, Karariya Ahemedpur, Shajakhedi, Barro, Chitoriya, Kabula, Harrokhedi, Parakhedi, Nehra, Talapar, Gudawal, Roshanipariya, Ishakhedi, Simardhan, Karairakhedi, Sirawali, Kaachi Kumhariya, Bercha, Tanda Pindonia, Bamori, Birgod, Haran Gaon, Ladawad, Nichma, Piploda, Tilawad Govind, Satgaon, Uchwas, Jaisingh Pura, Bargadi, Saranga Khedi, Guradia Badod, Jhota, Khjuri Badod, Lodha Khedi, Pipalia Ghata, Umarpur, Amlikheda, Bisalwas Songra, Chhayan, Harnawada, Kanakheda, Pipaliyabag, Sawan, Semlimewad, Seerkheda, Soniyana, Bhadwas, Bakhtuni, Bhagori, Denthal, Hanspur, Khetpaliya, Mokadi, Palasiya, Talau, Tamoti (290)

15.	Maharashtra	Ahmednagar, Nandurbar, Nanded, Latur, Gondia, Yavatmal, Buldhana, Sindhudurg, Thane (nine)	Akola, Sangamner, Kopergaon, Akkalkuwa, Shahada, Kandhar, Mukhed, Nanded, Renapur, Shirur Anantpal, Deoni, Lakhani, Tumsar, Kelapur, Yavatmal, Zari-Jamni, Motala, Khamgaon, Mehkar, Jawhar, Wada, Murbad, Sawantwadi, Kankavali, (24)	Bahirwadi, Dhamangaon Awari, Dhamangaon Pat, Garadni, Kalamb, Lavhali Otur, Palsunde, Pimpalgaon Nipani, Sherankhel, Unckhadak Kh, Chincoli Gurav, Jawalebaleshwar, Lohare, Nandur Khandarmal, Paregaon Bk, Paregaon Kh., Pimpriloki Azampur, Sawarchol, Talegaon, Wadzari Kh., Apegaon, Bahadarpur, Dhondewadi (N.V.), Javalke, Madhi Bk., Ranjangaon Deshn, Shirasgaon, Takali, Ves, Yesgaon, Bhagadari, Bhangrapani, Ghantani, Kakadkhunt, Mogra, Ohava, Porambi, Sinduri, Vadfali, Veli, Aslod, Bhagapur, Dondwade, Kakarde Digar, Katharde Digar, Lambola, Langadi Bhavani, Nande, Shahane, Udhalod, Kawtha, Guntur, Mundewadi, Kotkalamb, Varvat, Pokharni, Nawargapuri, Hipparga Shah, Dharmapuri Majre, Bahadurpura, Hangarga, Sangavi Bhadeo, Bennal, Umardari, Wasoor, Bawanwadi, Aurai, Chinchgaon, Sawali, Khairka, Brahmanwada, Bhondar, Siddhanath, Dhanegaon, Vishnupuri, Limbgaon, Thugaon, Nila, Someswar, Kalha, Borol, Deoni(Bu), Helamb, Jawaiga, Lasona, Nagral, Talegaon, Walandi, Dawanihapparg, Sayyapur, Aari, Chamarga, Dighod, Kalamgaon, Shend, Thergaon, Ujed, Yerol, Ajni(B), Sakol, Arajkheda, Bhokarimbh, Gavhan, Koshtgaon, Motegaon, Niwada, Takalgaon, Talni, Darji Bargaon, Lakmapur, Bori, Dewhadi, Gonditol, Koshti, Mangali(K), Pathri, Sihor, Wahni, Sindhapuri, Yeralli, Alesur, Dighori, Gondi, Kesaliwada(Wag), Lohar, Morgaon, Pendri, Salebhat, Pimpalgaon(Sadak), Seloti, Bhisani, Daheli, Kharad, Moha, Manpur, Ratchandna, Savargad, Sakur, Waghada, Yavali, Dharna, Chikhaldara, Chankha, Bahattar, Khairgaon (D), Kopmandvi, Zuli, Kawtha, Wai, Arli, Mandvi, Durbha, Jamni, Adkoli, Bhendala, Lingoti, Zamkola, Mulgavhan, Adeggaon, Matharjun, Chinchpur, Parda, Borkhedi, Kabarkhed, Kolhi Golar, Mahalungi Jahagiri, Takali, Takli Ghadekar, Ubbalkhed, Vadgaon Kh, Parkhed, Ambikapur, Chitoda, Garadgaon, Hiwarkhed, Kalegaon, Konti, Kumbephal, Pimpalgaon Raja, Wazar, Varud, Andhrud, Gajarkhed, Ganpur, Kalyana, Mohana Kd, Mundepphal, Ratnapur Hiwara Sable, Vishwi, Warvand, Ayare, Dengachimet, Bhuritek, Gorthan, Borale, Zap, Valvanda, Vadoli, Dhivanda, Aine, Moji, Aabje, Pimplas, Kelithan, Nandani, Sange, Gorad, Chamble, Bilghar, Akhada, Shelgaon, Maniwali (Khu), Merdi, Khaniware, Nadhai, Mhasa, Fansoli, Tembhare (Bu), Dongarnhave, Balegaon, Amboli, Bhalaval, Kalambist, Kolgaon, Malgaon, Niravde, Satarda, Wafoli, Chartha, Chaukul, Aynal, Harkul Budruk, Kalsuli, Nagve, Osargaon, Pisekamate, Shirval, Vagde, Dariste, Karul (240)
16.	Manipur	Imphal East, Thoubal, Tamenglong, Churachandpur (four)	Imphal East I, Imphal East II, Thoubal, Kakching, Tamenglong, Nungba, Lamka, Sangaikot, Vangai (nine)	Heingang, Khurai Chingangbam Leikai, Khurai Nandeibam Leikai, Luwangshangbam, Nilakuthi, Pungdongbam, Takhel, Waiton, Laipham Khunou, Kairang, Bamonkampur, Chanam Sandrok, Keirao Makting, Keirao, Kiyamgei Muslim Arapti, Naharup, Thonglu Pt-II, Top Naoria, Tumukhong Moirangpurei, Uchekon Nongpok, Heirok Pt II, Kangyambem, Khangabok Pt III, Leishangthem , Oinam Sawombung, Sangaiyumpham Pt II, Turel Ahanbi, Wangkhem, Leirongthel Ningei, Maibam Uchiwa, Chairei, Irengband, Langmeidong, Mayeng Lamjao, Sekmajin, Serou, Waikhong, Wangoo, Pallei, Hiyanglam, Chaengdai, Guigailong, Happy Villa – A, Khangchiluan, Model Village, Rigunlong, Salem (New), Taobam, Tamenglong Village, Makhuum, Rongdai, Thingou, Taodajiang, Nungba HQ, Khongsang, Charoi, Charoi II, Rengpang, Longmai(Noney), Puiluan(Kambiron), Bungmual, Dorcas Veng, Gochinkhupveng, Hiangtam Lamka, HQ Veng, Mata Mualtam, Simveng, Vengnuam, Zehang Lamka, Rengkai, Dongiang, Hengken, L.Gangpimual, Makhao, Mongnelphai, Saiboh, T.Lailoiphai, Tuitum Vajang, Sangaikot, Tuining, Hengchungpunjee, Kasurbali, Kangring, Nungsekpunjee, Phailienthang Punjee, Tahtuihmuam, Thingpuikuol, Tuisen, Sibapurikhal (Ankhasuo), Kangrengdor (90)
17.	Meghalaya	East Khasi Hills, West Khasi Hills, West Garo Hills and South Garo Hills (four)	Chokpot, Gasuapara, Mairang, Mawphlang, Mawthadraishan, Rongram, Shella-Bholagani, Tikrikilla (eight)	Madan Umsaw Pyllun, Rangshken, Urur, Phudmyrdong, Lumsohriew, Mawripih 'A', Marpna, Nongsbap, Mawpunneng, Mawpohngong, Laitmawpen, Madanbitaw, Mawtap Pyllun, Tiehbah, Trausaikhlieh, Len Pdengshnong, Umsaw 'A', Madankong, Dongsurok Laitryngew, Laitduh, Lumskul Mawphu, Mawmsmai, Mawmluh, Shyrwang, Pyndeng Nonglori, Pyndeng Dombah, Nongrang, Nongkhlaw, Lawkynter, Langkyrteng, Nongthyldep, Dongbir, Umthlong, Madan Bynther, Laitkseh, Laitngor, Mawlangkhar, Mawliangsu, Mawkohur, Lawbyrtun,

				<p>Nonglait, Nongshillong, Markasa, Asanang, Jendragre, Allagre, Ringgigre, Chandigre, Chokagre, Gondenggre, Rombagre, Chikasingre, Anogre, Waribokgre, Galwangre, Danakgre, Rongkhongre, Marakpara, Mongalgre, Lower Sabangre, Jugirihar, Naguapara, Lower Rembigre, Pedaladoba, Bundukmali, Photamati, Aitibi, Tikrikilla, Ghaguapara, Odalguri, Wankolagre, Seempara – A, Seempara – B, Jatrakona, Dimapara – A, Dimapara – B, Kapasi para – A, Tellekali, Ramchengga – A, Ramchengga – B, Bolkongpara, Chokpotgre, Dagal Wagebokgre, Daji Tekragre, Ganchikalak, Gonggangre, Mitapgre, Rongrakgre, Sangknigre, Warimagre (90)</p>
18.	Mizoram	Lunglei, Lawngtlai (two)	Lungsen, Hnathial, Lawngtlai, Bungtlang 'S' (four)	<p>Vairawkai, Siphirtlang, Upper Lungrang, Lungrang 'S', Silgur, Nunsury, Khawmawi, Bindasora, Lungsen, Zodin, Serhuan, Tipperaghat, Chengkawllui, Chhukhum, Phairuangkai, South Vanlaiphai, Pangzawl, Aithur, Rawpui, Hnathial 'N', Hnathial 'S', Zochachhuah, Electric Veng, Bazar, Dilitiang, AOC Veng, Chawngtelui, Chawngte-P, Sihtlangpui, Tuidangtlang, College Veng, Lawngtlai III, Chikhurlui, Vaseikai, Kawnkhu (Sekulhkai), Tuichawngtlang, Hmunnuam, Bungtlang 'S', Karlui (39)</p>
19.	Nagaland	Mon, Tuensang, Dimapur (three)	Chen, Tobu, Sangsangnyu, Noklak, Chessore, Dhansiripar, Medziphema (seven)	<p>Chaoha Chingnyu, Chenloiso, Choknyu, Jakphang, Ngangching, Wangti, Maneakshu, Pesao, Ukha, Yakshu, Hakchang, Helipong, Maksha, Momgching, Sangsangnyu, Saochu, Chessore Village, Kiutsukiur, Kuthur, Shiponger, Ekha, Kengnyu, Nakyak, New Pangsha, Panso B, Taknyu, Yakha, Yimpang, Disagaphu, Doyapur, Khekiho, Kiyeto, Razaphe, Razaphe Basa, Singrijan, Toshezu, Aoyimti, Bungsang, Darogapathar, Diphupar, Hekheshe, Industrial Village, Khopanalla, Khriezephe, Molvom, Naagarjan, Paglapahar, Phaiphijang, Samaguri, Seithekema A, Sodzulhou, Sovima, Thilixu, Toluvi (54)</p>
20.	Odisha	Kendrapara, Khordha, Angul, Bhadrak, Ganjam, Sambalpur, Bolangir, Gajapati (eight)	Aul, Rajnagar, Baliana, Khordha, Tangi, Angul, Kaniha, Basudevpur, Chandbali, Ganjam, Aska, Digapahandi, Bamra, Kuchinda, Rengali, Agalpur, Muribahal, Patnagarh, Gosani, Nuadada (20)	<p>Atala, Chandia Gadi, Demal, Ketuapala, Mahu, Mendha Pur, Patra Pur, Sahira, Singiri, Tunga, Brahmansahi, Dangamala, Dera, Iswarpur, Kandira, Koilpur, Mahulia, Ostia, Rajnagar, Rangani, Bainchua, Baliana, Bentapur, Jagannathpur, Kakarudrapur, Prataprudrapur, Puraanpradhan, Umadeibrahmapur, Sarakana, Jhintيسان, Bajapur, Dhauli Muhan, Garh Haladia, Janika, Kanpur, Malipur, Nalipada Arjunpur, Narangarh, Pallatotapada, Pubusahi, Achyutpur, Badapari, Badaokharia, Chhanagiri, Kuhudi, Lendo, Nuagarh, Olasingh, Rameswar, Sundarpur, Badakantakula, Balaga(New), Balasinga, Baluakata, Baragaunia, Khalari, Khinda, Kumarsingha, Manikajodi, Saradhapur, Badagunduri, Balipasi, Bijigol, Biru, Deranga, Hanumanapur, Karnapal, Kulei, Kuluma, Parabil, Arandua, Aruhan, Barandua, Ertal, K.K. Pur, Kumarpur, Lunga, Sudarsanpur, Balimunda, Balimunda, Bansada, Bhatapada, Bhuinbruti, Madhapur, Mausudha, Nalgunda, Nandapur, Totopada, Josphipur, Nologohira, Ramagada, Huma, Rajapur, Malada, S.Ramachandrapur, Pallibandha, Subalaya, Palanga, Pairoi, Khandadeuli, Benapat, Gunthupada, Kalasandhapur, Kamagada, Kendupadar, Khandadeuli, Khaira, Munigadi, Nimina, Sidhanai, Bomkai, Ch.Nimakhandi, Ch.Tikarpada, Gadagobindapur, Gokarnapur, Khamarigaon, Kusapada, Nimakhandipentha, Phasiguda, S.Tikarpada, Babunikitimal, Jarabag, Kinabaga, Sagara, Garposh, Mahulpali, Turei, Pindapathar, Keseibahal, Kabribahal, Boxma, Telitileimal, Paruabhadi, Bauriguda, Gochhara, Kuntara, Tainsar, Kusumi, K.Jamankira, Salebhadi, Laida, Rengloi, Jangla, Tamparkela, Jhankarpali, Katarbaga, Lapanga, Rengali, Salad, Tabadabhal, Agalpur, Babufasad, Bendra, Bhruja, Budula, Duduka, Kutasingh, Rinbachan, Nuniapali, Jharanipali, Bankel, Chalki, Chanabahal, Goimund, Haldi, Lakhana, Lebda, Tupaudar, Ichhapada, Malisira, Deulgaon, Gerda, Khuntsamlei, Maruan, Sunamudi, Tamian, Tendapadar, Ulba, Kendumundi, Dangabahal, Badakaturu, Bhuskudi, Bomika, Garabandha, Ghorani, Katalakaita, Kerandi, Labanyagada, Rampa, Uppalada, Attarsingi, Betarsingi, Keradag, Khajuripada, Nuagada, Paikantarada, Parimala, Putrupada, Sambalpur, Tabarada (200)</p>
21.	Punjab	Hoshiarpur, Barnala, Fazilka, Amritsar, Mukatsar, Panthankot	Bhunga, Tanda, Talwara, Sehna, Barnala, Abohar, Jalalabad, Ajnala, Verka,	<p>Tantpal, Gugial, Kahlwan, Chak Gujran, Kapahat, Durian, Gallowal, Jallowal, Dhoot Kalan, Bassi Babu Khan, Jhans, Kaloya, Bhagian, Hambran, Kotli Bodal, Kotli Jand, Jaura, Jhawan, Harsi Pind, Khudda, Chhattarpur, Depur, Fatehpur, Goewal, Beh Bidiya, Changrwan, Chamuhi, Heer Beh, Gwalchak shingaroo, Bhadianran, Channa Gulab</p>

		(six)	Gidderbaha, Malout, Bamial, Narot Jai Mal Singh (13)	Singh Wala, Cheema, Draj, Dharampura, Pakhoke, Dhiliwan Patiala, Sukhpura, Tajoke, Rurekekhard, Gurm, Kotdunna, Pandher, Manal, Bhure, Badra, Thulewa, Thikriwal, Chak Kala Tiba, Shergarh, Ruhrian Wali, Sherewala, Jodhpur, Bhagu, Ghuriana, Malukpur, Dhaban Kokarian, Bhawal Bassi, Attu Wala, Chak Gariban Sandar, Dhab Khariyal, Hazara Ram Singh Wala, Kirian wala, Lamochar Kalan Uttar, Mohar Singh wala, Pacca Kala wala, Sukhera Bodla, Sarai, Kotli Amb, Jafarkot, Kamirpur, Issapur, Hashampura, Bhure Gill, Kotla Kazian, Kotli Shah Habib, Dial Bhatti, Meeran Kot Kalan, Nangli, Murad Pura, Abadi Dayanand Nagar, Loharka Khurd, Khapar Kheri, Abadi Sunder Nagar, Thande, Bal, Gaunsabad, Chhatiana, Chakgijewal, Kot Bhai, Kotli ablu, Mallan, Sahib chand, Sotha, Bhangchhari, Raniwala, Pakki Tibi, Ram Nagar, Khunnan Kalan, Karniwal, Katorewala, Danewala, Khaneki Dhab, Anial, Bamial, Bhakhri, Chak amir, Gohla, Khojki Chak, Muthi, Abadi Phoolpur, Begowal, Fatehpur, Nakki, Nangal, Nangal Farida, Sahoda Kalan, Sharif Chak, Shekhopur Manjiri (118)
22.	Rajasthan	Bhilwara, Bundi, Churu, Dholpur, Dungarpur, Jaisalmer, Jaipur, Jalore (eight)	Banera, Suwana, Raipur, Nainwa, Talera, Sardarshahar, Taranagar, Dholpur, Raja Khera, Sagwara, Simalwara, Sam, Sankra, Chaksu, Phagi, Viratnagar, Sanchoore, Raniwara (18)	Babrana, Baran, Beran, Chamanpura, Dabla, Kundiya Kalan, Rakshi, Sairiya Kalan, Sardamagar, Upreda, Atoon, Bhopalgarh, Dariba, Gundli, Guria, Mahuwa Kalan, Rampuriya, Sangwa, Suwana, Swaroopganj, Asaholi, Bagar, Binta, Boriyapura, Jharol, Khemana, Narayan Khera, Pitha, Raipur, Thala, Bachhola, Dei, Gurha Sadavartian, Jetpur, Karwar, Khanpura, Mani, Maran, Rajlawata, Talwas, Aktasa, Bajad, Budhpura, Dabi, Dora, Jakhmund, Ladpur, Laxmipura, Leeled Byasan, Rajpura, Ajeetsar, Bhojsar Upadhiyan, Boghera, Jaitsisar, Kalyanpura Purohitan, Kikasar, Kheenwansar, Melusar, Phoga Bhardhari, Roolisar, Alayla, Bain, Bhaleri, Dheerwas Bara, Gajoowas, Kalwas, Raitunda, Redi, Sahwa, Sarayan, Biparpur, Bothpura, Karimpur, Kookra Makra, Kurendha, Maloni Panwar, Nagla Kharapur, Nidhaira Kalan, Pachgaon, Saipau, Bajna, Basai Gheeyaram, Basai Kare, Jatoli, Kasimpur, Kherli, Mangrol, Nagar, Sadapur, Sikroda, Barboodaniya, Bheeloora, Dencha, Dibra Chhota, Hadmala, Kahela, Od, Parwa, Pipla Gunj, Vageri, Baba Ki Bar, Bansiya, Baori, Gundlara, Jorawar Pura, Mala Kholra, Nagariya Panchela, Seemalwara, Sendola, Sakodra, Bersiyala, Bida, Chhatangar, Fatehgarh, Habur, Kapuriya, Khoohri, Loonar, Sam, Sipala, Balad, Barath Ka Gaon, Bhaniyana, Dantal, Kelawa, Khetolai, Lathi, Neran, Panasar, Rajmathai, Arnai, Damana, Danta, Dhanta, Hariyali, Karola, Khara, Nainol, Pamana, Surawa, Aajodar, Akhrad, Jakhadi, Jalera Khurd, Jorwas, Korka, Kura, Ratanpur, Ropsi, Silasan, Garoodwasi, Jhapda Kalan, Kadera, Kathawala, Kumhariyawas, Mahadeopura, Mandaliya, Nimodiya, Roopaheri Khurd Bapugaon, Sawai Madhosinghpura, Chittora, Dabich, Didawata, Harsooliya, Kansel, Kishorpura, Ladana, Lasariya, Peepla, Phagi, Badodiya, Bagawas Ahiran, Bhamod, Bhankhari, Chheetoli, Jaje Kalan, Jodhpura, Poorawala, Rampura, Tulsipura (180)
23.	Sikkim	East Sikkim, South Sikkim (two)	Pakyong, Regu, Namchi, Temi Tarku (four)	Aho Yangtan, Kartok Namcheybong, Aritar, Dalapchan, Assangthang, Maniram, Ben Nampririk, Temi (8)
24.	Tamil Nadu	Coimbatore, Erode, Perambalur, Pudukottai, Tiruvallur, Vellore, Sivagangai, Virudhunagar (eight)	Pollachi South, Kinathukadavu, Sultanpet, Alangayam, Thimiri, Thirapathur, Kadambathur, Vilivakkam, Poondi, Bhavanisagar, TN Palayam, Kodumudi, Alathur, Veppur, Manamadurai, S.Pudur, Kannangudi, Vembakottai, Kariapatti, Rajapalayam,	Veeralpatti, Naickenpalayam, Gomangalam, Ambarampalayam, Gomangalampudur, Thenkumarapalayam, Nallur (S), Vakkampalayam, Zaminkottampatti, Thondamuthur, Panapatti, Kovilpalayam, Arasapalayam, Kakkadavu, Mettupalayam, Sirukalandai, Solavampalayam, Devarayapuram, Andipalayam, Sokkanur, Kumarapalayam, Varapatti, Sellaackrichal, Vadavedampatti, Bogampatti, Sencheripudur, S.Ayyampalayam, Kamalapatti, Kallapalayam, Pachapalayam, Beemalulam, Pungampattunadu, Govindapuram, Girisamudiram, Neckanamalai, Elyanagar, Madanancheri, Pudumadu, Pethaveppampattu, Vijilapuram, Pali, Pariyamangalam, Meliyakanpalayam, Senganavarum, Mambakkam, Soraiyur, Sennasamudram, Durgam, Mazhaiyur, Vembi, Aneri, Pudukottai, Kakamanpalayam, Annandapatti, Kurumbakoti, Mittur, Ak Mottur, Thathansvalasai, Kadhirampatti, Madapalli, Kondancheri, Polivakkam, Ramankoil, Kopur, Kadambathur, Vellerithangal, Pudumavilangai, Citrambakkam, Killacheri, Mappedu, Palavedu, Ayyapakkam, Pammadhukulam, Adayalampattu,

			<p>Thirumayam, Ponnamaravathi, Viralmalai (23)</p>	<p>Vellachery, Pondeshwaram, Arakkambakkam, Vanagaram, Karalapakkam, Alathur, Kalavai, Eriaiyur, Tb Puram, Perunjeri, Meyyur, Ramalingapuram, Ellapanaidupettai, Thiruper, Goonipalayam, Nampakkam, Desipalayam, Karapadi, Kavilipalayam, Mathampalayam, Nallur, Nochikkuttai, Periyakalippatti, Pungar, Kothamangalam, Panayampalli, Akkarai Kodivery, Arakkankottai, Kanakkampalayam, Nanjaipullampatti, Odayagoundenpalayam, Perumugai, Pullappanaickenpalayam, Punjaithurayam Palayam, Kodayampalayam, Kongarapalayam, Anjur, Ayyampalayam, Avudaiyarparai, Elunuthimangalam, Ichipalayam, Kollathupalayam, Kondalam, Kongudaiyampalayam, Nanjaikollanalli, Vallipuram, Elandapatti, Adhanur, Ayinapuram, Naranamangalam, Elandankuzhi, Mavilangai, Kolathur, Padaloop, Irur, Kizhamathur, Perali, Aduthurai, Andhoor, Vadakkalur, Periammapalayam, Kizhumathoor, Varagoor, Kunnam, Asoor, Sirumathur, Keelappasalai, Kattikulam, Thanjakoar, Sannathipudhukulam, Perumpatcheri, M.Karisalkulam, Vagudi, Kalkurichi, Therukku Chanthanoor, Seikalathur, Kuluthupatti, Manaloor, Piranapatti, Puluthipatti, Kunnathur, K Pudupatti, Melavannariruppu, Urathupatti, Ulagampatti, Musundapatti, Hanumanthagudi, Koduvour, Thiruppakkottai, Puthurani, Kangani, Thathani, Vengalore, Kandiyyur, Kannangudi, Siruvatchi, A.Lakshmiapuram, Alangulam, Gunganparai, Jegaveeranpatti, Kundairrupu, Sevalpatti, Thulukankurichi, Vettrilaiyoorani, Subramaniapuram, Elayirampennai, Varalotti, Mustakuruchi, Pampatty, Kambikudi, Vakkanankundu, Melakallankulam, Alagianallur, V.Nangoor, Manthope, Chettikulam, Zamin Nallamangalam, Ayankollankondan, Sundaranatchiyapuram, Venganallur (S), Muhavoor, Meenachipuram, Ganapathy Sundaranatchiyapuram, Chatrapati, Cholapuram, Sundarajapuram, Kannanoor, Pulivalam, Arasampatti, Kuzhipirai, Melur, Nachandupatti, Kuruvikondampatti, Rarapuram, Kottur, Thulaiyanoor, Maravamadurai, Olimangalam, Kopnapatti, Konnaipatti, Konnayampatti, Melamelinilai, Nagarapatti, Nallore, Vedampatti, Chirukalamboor, Letchumanampatti, Perambalur, Boodhakudi, Viralmalai, Meenaveli, Kesavanoor, Kumaramangalam, Vadudapatti, Theravoor, Pakudi (230)</p>
25.	West Tripura, South Tripura (two)	Jirania, Hezamara, Teliamura, Kakraban, Killa, Matabari (six)		<p>Bridhanagar, Durganagar, Madhya Debendranagar, Paschim Jiraniakhala, Purba Debendranagar, Purba Noagaon, Radhakishore Nagar, Radhapur, Sachindranagar, Uttar Majlishpur, Surendanagar, Barkathati, Paschim Chandpur, Paschim Tamakari, Balurbandh, Meghibandh, Dumarakaridak, Purbanagaon, Ramshankar, Shankhola, Paschim Teliamura, Madhya Krishampur, Dakshin Krishinpur, Howaibari, Hadrai, Sardukarkari, Moharchhar A, Chakmaghat, Uttarpulinpur, Paschim Howaibari, Dakshin Rani (Adc), Dhuptali (Adc), Hadra, Hurijala, Ichachhara, Jamiuri, Murapara, Purba Tulamura (Adc), Shilghati, Uttar Shilghati (Adc), Killa, Raiyabari, Kachigang, Choyghoria, East Khupilong, Kowaimura, South Baramura, Noabari, Uttar Brajendranagar, South Brajendranagar, Barabhaya, Dalshin Maharani, Gamaria, Khilpara, Maharani, Purba Gakulpur, Shaigara, Tepania, Uttar Kalaban, Uttar Maharani (60)</p>
26.	Uttar Pradesh Azamgarh, Kushi Nagar, Allahabad, Gonda, Balrampur, Sultanpur, Varansi, Bareilly, Moradabad, Rampur, Bulandshahr, Ghaziabad, Sitapur, Unnao, Lucknow, Jalaun, Banda, Chitrakoot (18)	Ahiraula, Maharajganj, Koilsa, Ramkola, Padrauna, Captainganj, Soraon, Chaka, Urwa, Itiathok, Babhanjot, Katrabazar, Pachpedwa, Sridattganj, Dubeypur, Dostpur, Bhadaiya, Chiraigaon, Harahua, Mirgani, Bhadpura, Alampur Jafrabad, Bahjoi, Bilari, Moradabad,		<p>Kusamahara, Vilari, Gahzi, Pakdi, Kotavali Pur, Kori Ghatampur, Ishakpur, Sejani, Sahuwal Asilai, Shambhupur, Bhatauli, Mureelpur, Araj Jajman Jot, Mahaji Dewara Jadio, Baijuapur, Govardhanpur, Bhilam Pur, Captaingang, Chaurashi, Motipur, Kaudiya, Benghu Kishunde Patti, Deurpur Sarai, Usurkudewa, Bhawanipatti, Bhadaura Molnapur, Rampur Dashaarajpatti, Ghazipur, Karamhadigur Pur, Keshavpur, Farna, Lala Chapra, Motipakad, Bhatnahi Bujurg, Tarkulwa, Parorha, Kusumhi, Abdul Chak Islam, Pidari, Deoria Babu, Jungal Hanumanganj, Gangrani, Lamuha Kewal Chapra, Sukhpura, Nadah, Sarpatahi Bujurg, Sahuadih, Kalyan Chhapar, Jungal Naharchhpara, Sakhopar, Pemali, Pakadi, Kundur, Gangrai, Bauliya, Mundera, Captainganj, Balua, Sudhiyani, Padkhorri, Gohari, Sarai Bahar, Sahaji Pur, Sarai Lal Khatoon Shiv Garh, Padraiya, Raja Pur Malhuva, Gaura, Jallupur, Malak Chaturji, Singar Pur, Dabhav, Nibi Khurd, Balapur, Bara Mar, Ghogha Pur, Champat Pur, Chak Pure Khurd, Bhadara, Newada Samogar, Lawayan Kala, Chilbila, Akodha, Lehadi, Kanjoui, Chauktha Tivariyan, Patti</p>

27.	Uttarakhand	Pauri, Dehradun, Pithoragarh, Almora (four)	Pauri, Khirsu, Eakeshwar, Chakrata, Vikas Nagar, Munsiyari, Didihat, Bhikiasen, Dwarahat, Dhauladevi (10)	Bareri Kala, Chirhuta, Tarahi Mafi, Godhni, Ghokharhia, Rahusat, Nayee, Kharauch, Manipur, Bdeha Syodha, Baruwa Spotha, Prem Pur, Dhurgapur, Bachehi, Anadhuwa, Gadhighat, Ramayapur, Baihar, Hariharpur, Kadar Gunj, Itkhari, Khutahaa, Bhanbhayee, Baramafi, Bhaganpur, Bambhiya, Devakali, Baghaura, Nagar, Arvara, Kota Kandaila, Bagdari, Nihni, Raipura, Itwa Dudaila (460)
28.	West Bengal	Bardhaman, Murshidabad, South 24 Parganas, Bankura, Jalpaiguri (five)	Sarenga, Simlapal, Hirabandh, Bhangore-I, Namkhana, Baruipur, Bardhaman-I, Jamuria, Katwa-II, Kalchini, Dhugguri, Nagrakata, Suti-I, Raghunathganj-II, Beldanga-I (15)	Ayal, Dhanau Malla, B. Dhandari, Baunsari, Uiyadi, Nankot, Gumai, Garh Ka Margaon, Bada, Kyark, Kothgi, Markhoda, Gajeli, Sumadi, Jaletha, Sweet, Dharigaon, Badeshu, Mindangaon, Koltha, Dyuld, Vinjoli, Sanglakoti, Matchouri, Malethi, Naugaon, Mathana, Gorli, Pathar, Vatholi, Mashk, Rajanoo, Behmoo, Painva, Bulhad, Kharoda, Jaadi, Kunva, Atal, Mundhol, Dhakrani, Bawan Dhar, Fatehpur, Jaman Khata, Majri, Kata Pathar, Matogi, Babugarh, Baragiwala, Sabhawala, Bajeta, Dhamigaon, Quiri, Ringu, Khasiabara, Kotiyura, Manitundi, Ringonia, Chauna Bhadeli, Ruispata, Lakhtigaon, Dunakot, Sitali, Durtlekh, Jakghaulet, Kandaman Singh, Leparthi, Nanpapo, Mala Jhula, Satyal Gaon, Peepal Gaon, Inda, Mayoli, Bajjan, Singoli, Budhali, Palitholi, Ugalia, Naikana, Kharak, Sutar Gaon, Naulakot, Todara, Kui, Kulsivi, Rawadi, Ida Sera, Chhana, Bavan, Sakuni, Khola, Madam, Mani Agar, Kothuligunth, Gurdabaj, Dunarh, Naugaon, Chau Dungari, Faltiya, Kunja Gunth(100)
29.	Andaman & Nicobar Islands	North & Middle Andaman, South Andaman (two)	Little Andaman, Prothrapur, Rangat, Diglipur (four)	Bikrampur, Dubrajpur, Lakshmisagar, Machatora, Mandalgram, Parsola, Simlapal, Bikrampur, Chiltor, Gargaria, Goalbari, Neturpur, Sarenga, Baharamuri, Gopalpur, Hirabandh, Maliyan, Moshara, Baghar-I, Baghar-II, Bandul-I, Belkash, Kshetia, Kurmun-I, Rayan-I, Rayan-II, Saraitikar, Bahadurpur, Chinchuria, Churulia, Dobrana, Hijalgar, Kenda, Madantor, Parasia, Shyamla, Tapsi, Agradwip, Gazipur, Jagadanandapur, Karui, Palsona, Singi, Sreebati, Malangi, Kalchini, Chuapara, Dalsingpara, Garopara, Jaygaon I, Latabari, Mendabari, Rajbhatkhaowa, Satali, Banarhat I, Banarhat-II, Binnaguri, Chamurchi, Gadong I, Gadong II, Jharaitagm II, Magurmari II, Sakoajhora I, Salbari I, Angrabhaha – I, Angrabhaha – II, Champaguri, Luksan, Sulkapara, Aniran, Bahutali, Bansabati, Harua, Nurpur, Sadikpur, Barasimul-Dayarampur, Giria, Jotkamal, Kasiadanga, Lakshmijola, Mitipur, Sammatinagar, Sekalipur, Sekendra, Teghari – I, Bhabta-I, Madda, Debkundu, Chaitanyapur I, Chaitanyapur II, Mirzapur I, Mirzapur II, Mohula I, Mohula II, Bodra, Chandaneshwar – I, Chandaneshwar – II, Durgapur, Jagulgachhi, Narayanpur, Pranganj, Shankshahar, Tardah, Budhakhali, Frezargunj, Haripur, Mousuni, Namkhana, Shibrampur, Narayanpur, Hardah, Shankarpur I, Belgachi, Champahati, Dhaphdapi II, Hariharpur, Mallickpur, Ramnagar I, Ramnagar II, Shikharbali II (120)
30.	Dadra & Nagar Haveli	Dadar & Nagar Haveli (one)	Dadar & Nagar Haveli (one)	Hut Bay, Netaji Nagar, Ram KrishnaPur, Shyam Nagar, Garacharma-I, Govind Nagar, Dasarathpur, Long Island, Parnasala, Kishorinagar, Kalighat, Diglipur, Nilambur, R.K. Gram (14)
31.	Lakshadweep	Lakshadweep (one)	Kavaratti, Agatti, Amini (three)	Kala, Chauda, Besada, Khedapa, Vansda, Naroli, Bonta, Samvrarni, Rakkholi, Sayali (10)
32.	Puducherry	Puducherry, Karaikal (two)	Ariankuppam, Villianur, Karaikal(three)	Kavaratti, Agatti, Amini (three) Andiarpalayam, Ariankuppam West, Bahour (East), Abishegapakkam, Karaiyamputhur Panayadikuppam, Manamedu, Nettapakkam, Kalmandapam Pandasozhanallur, Sembialpalayam - I Nathamedu, Sooramangalam, Kalitherthal Kuppam, Katterikuppam, Madagadipet, Odiampet, Santhaipudukuppam, Santhamangalam, Sedrapet, Suthukeny, Thirukannur, Thiruvandarkoil, Ambagarathur, Keezhaiyur, Melakasakudy, Neravy(East), Pettai, Sellur, Thirunallar(North), Thirunallar(South), Ponbethy, Kurumbagaram (30)

Annex-3A
Annual Plan/Development Plan
(Refer to paragraph 3.2)

Documented Annual Plan not prepared or was incomplete		Meeting at GS level not convened		District Annual Plan not prepared		Block-wise Shelf of Projects not prepared		Persondays to be generated not indicated		Full cost of each project not indicated	
State/UT	GPs	State/UT	GPs	State/UT	Districts	State/UT	Districts	State/UT	Districts	State	Districts
Andhra Pradesh	150	Karnataka	128	Andhra Pradesh	5	Arunachal Pradesh	4	Arunachal Pradesh	4	Assam	3
Arunachal Pradesh	43	Punjab	17	Arunachal Pradesh	4	Goa	2	Assam	3	Haryana	2
Goa	14	West Bengal	83	Assam	1	Gujarat	6	Bihar	15	Nagaland	3
Gujarat	150	Lakshadweep	3	Goa	2	Kerala	4	Haryana	2	Punjab	3
Jharkhand	167			Gujarat	6	Punjab	1	Jharkhand	6	Tamil Nadu	1
Maharashtra	240			Sikkim	2	Tamil Nadu	2	Karnataka	3		
Meghalaya	89			Tamil Nadu	7	Uttar Pradesh	14	Madhya Pradesh	9		
Nagaland	54			Uttar Pradesh	18	West Bengal	5	Odisha	8		
Punjab	56			West Bengal	3	Dadra & Nagar Haveli	1	Tamil Nadu	6		
Sikkim	8			Dadra & Nagar Haveli	1	Puducherry	2	Puducherry	2		
Tamil Nadu	200										
Puducherry	30										
12	1201	4	231	10	49	10	41	10	58	5	12

Annex-3B
Annual Plan/Development Plan
(Refer to paragraph 3.2)

Enduring outcomes not given in District Plan		Crop pattern data not used in plan		District Plan did not ensure that 50 per cent works were to be executed by GP		Unique work code not allotted to works in plan	
State	Districts	State	Districts	State	Districts	State/UT	Districts
Arunachal Pradesh	4	Assam	6	Bihar	1	Assam	8
Assam	3	Bihar	15	Haryana	6	Bihar	15
Bihar	15	Jharkhand	6	Maharashtra	2	Jharkhand	5
Haryana	6	Kerala	3	Punjab	1	Kerala	4
Jharkhand	6	Maharashtra	9			Maharashtra	9
Karnataka	8	Nagaland	3			Mizoram	2
Kerala	2	Rajasthan	2			Nagaland	3
Madhya Pradesh	9	Uttar Pradesh	18			Rajasthan	1
Nagaland	3	West Bengal	5			Tamil Nadu	6
Odisha	8					Uttarakhand	4
Rajasthan	1					Lakshadweep	1
Uttar Pradesh	18						
Uttarakhand	4						
13	87	9	67	4	10	11	58

Annex-3C(i)
Delay in preparation of Annual Plan/Development Plan at GP level
(Refer to paragraph 3.2.8)

Sl. No.	State where delay in preparation of Annual Plan observed	Number of GPs	Delays with respect to due date of 15 October (in months)
1.	Assam	14	2 to 6
2.	Bihar	250	Plans were without dates
3.	Chhattisgarh	140	Records were not produced
4.	Himachal Pradesh	90	Dates of preparation were not mentioned
5.	Jharkhand	167	Dates of preparation were not mentioned
6.	Karnataka	157	Dates of preparation were not furnished to audit
7.	Kerala	13	1.5 to 4
8.	Madhya Pradesh	56	1 to 21
9.	Maharashtra	240	Dates were not recorded in Plans
10.	Odisha	200	Dates were not recorded in Plans
11.	Tripura	60	1 to 10
12.	Uttar Pradesh	140	Undated submission of Plans
		54	4 to 12
		266	Data not available
13.	Uttarakhand	100	Dates were not recorded

Annex-3C(ii)
Delay in preparation of Annual Plan/Development Plan at Block level
 (Refer to paragraph 3.2.8)

Sl. No.	State where delay in preparation of Annual Plan observed	Blocks	Delay with respect to due date of 30 November (in months)
1.	Assam	4	2 to 8
2.	Bihar	54	Plan without date
3.	Chhattisgarh		Records were not produced
4.	Goa	4	No Plan only Labour Budget
5.	Himachal Pradesh	9	Records were not produced
6.	Jharkhand	1	5 to 12
7.	Karnataka	16	Records were not produced
8.	Kerala	13	Actual dates were not available
9.	Madhya Pradesh	10	1 to 11
10.	Maharashtra	24	Dates were not recorded
11.	Nagaland	7	2 to 4 months
12.	Odisha		Dates were not available
13.	Punjab	2	3
14.	Tripura	6	3 to 7
15.	Uttar Pradesh	10	Undated plan
		7	1 to 9
		29	Dates were not available
16.	Uttarakhand	10	1 to 4

Annex-3C(iii)
Delay in preparation of Annual Plan/Development Plan
at District level

(Refer to paragraph 3.2.8)

Sl. No.	State where delay in preparation of Annual Plan observed	Number of Districts	Delay with respect to due date of 31 December (in months)
1.	Assam	1	5
2.	Bihar	8	12
3.	Chhattisgarh		Records were not produced
4.	Himachal Pradesh	4	Dates were not furnished
5.	Jharkhand	2	4 to 9
6.	Karnataka	8	Dates were not furnished to audit
7.	Kerala	1	2.5
8.	Madhya Pradesh	7	1 to 11
9.	Nagaland	3	2 to 8
10.	Odisha		Date not available
11.	Rajasthan	8	0.3 to 5.5
12.	Tripura	2	3 to 5
13.	Uttarakhand	4	3 to 6

Annex-3C(iv)
Delay in preparation of Labour Budget
(Refer to paragraph 3.2.8)

Sl. No.	State/UT where delay in preparation of Labour Budget observed	Delay with respect to due date of 31 January (in months)
1.	Bihar	2 to 6
2.	Goa	2 to 10
3.	Gujarat	Records were not produced to audit
4.	Karnataka	Dates were not furnished to audit
5.	Kerala	1 to 2
6.	Rajasthan	0.3 to 5.5
7.	Tripura	2 to 4
8.	Uttar Pradesh	0.7 to 2.5
9.	Uttarakhand	1 to 2.8
10.	Andaman & Nicobar Islands	3 to 9

Annex-3D
Execution of works outside Annual Plan
 (Refer to paragraph 3.4)

Sl. No.	State where works were executed outside the Annual Plan	Number of Districts	Number of works	Amount (₹ in lakh)
1.	Assam	2	97	401.81
2.	Bihar	6	144	376.25
3.	Chhattisgarh	2	34	443.00
4.	Himachal Pradesh	4	3,859	9,727.24
5.	Jharkhand	4	58	2,244.24
6.	Rajasthan	3	474	2,426.98
7.	Uttarakhand	3	94	89.94
8.	West Bengal	1	147	174.06
Total		25	4,907	15,883.52

Annex-3E
Shortfall in Execution of Works in Annual Plans
(Refer to paragraph 3.5)

Sl. No.	State/UT	Works approved in Annual Plan		Works sanctioned		Works completed	
		No.	Amount (₹ in crore)	No.	Amount (₹ in crore)	No.	Amount (₹ in crore)
1.	Andhra Pradesh	55,83,401	51,086.07	55,83,401	51,086.07	19,32,414	12,225.38
2.	Assam	2,32,535	10,516.17	89,345	3,451.47	65,945	2,914.11
3.	Chhattisgarh	4,75,521	7,732.28	4,25,136	4,799.07	2,34,289	2,404.51
4.	Goa	3,003	31.05	3,003	31.05	1,296	15.25
5.	Haryana	25,179	242.07	21,900	292.21	12,371	272.02
6.	Karnataka	17,42,186	650.94	Data not available	Data not available	4,71,633	332.84
7.	Kerala	6,38,152	3,681.70	5,60,954	3,647.59	4,03,076	2,188.18
8.	Maharashtra	9,24,305	12,176.89	99,634	1,915.12	39,294	396.72
9.	Meghalaya	46,024	922.66	46,024	922.66	27,756	553.32
10.	Rajasthan	19,06,786	24,235.51	1,56,859	10,805.96	53,908	1,464.17
11.	Tripura	34,929	344.40	11,584	100.72	11,511	98.56
12.	Uttar Pradesh	9,71,061	10,430.29	6,56,808	5,916.73	4,69,767	3,948.57
13.	Uttarakhand	1,79,904	1,766.79	1,52,292	825.14	1,00,631	438.01
14.	West Bengal	1,56,419	3,102.54	48,416	654.74	41,232	539.69
15.	Lakshadweep	2,562	41.75	253	16.40	11	0.80
Total		1,29,21,967	1,26,961.11	78,55,609	84,464.93	38,65,134 (30 per cent)	27,792.13 (22 per cent)

Annex-3F
Preparation of District Perspective Plan
(Refer to paragraph 3.6)

Sl. No.	State/UT where DPP not prepared	Districts	Amount Received (₹ in lakh)	Expenditure incurred in preparation of DPP (₹ in lakh)	Unspent balance (₹ in lakh)
1.	Assam	2	20	9.80	10.20
2.	Bihar	7	70	9.20	60.80
3.	Chhattisgarh	5	50	2.17	47.83
4.	Gujarat	1	10	5.26	4.74
5.	Haryana	2	20	5.39	14.61
6.	Himachal Pradesh	4	40	0	40.00
7.	Jammu & Kashmir	3	30	3	27.00
8.	Jharkhand	6	60	4.70	55.30
9.	Karnataka	8	80	Data not available	Data not available
10.	Madhya Pradesh	5	40	22.06	17.94
11.	Maharashtra	8	50	13.79	36.21
12.	Manipur	1	10	0	10.00
13.	Meghalaya	1	10	0	10.00
14.	Punjab	3	30	8.21	21.79
15.	Rajasthan	6	60	0	60.00
16.	Tamil Nadu	7	70	0	70.00
17.	Uttar Pradesh	10	70	6.52	63.48
18.	Andaman & Nicobar Islands	2	20	0	20.00
19.	Lakshadweep	1	10	4.49	5.51
20.	Puducherry	2	10	0	10.00
Total		84	760	94.59	585.41

Annex-3G
Preparation of District Perspective Plan
(Refer to paragraph 3.6)

Sl. No.	DPP prepared but not approved by SEGC	Number of Districts	Amount received (₹ in lakh)	Expenditure incurred in preparation of DPP (₹ in lakh)	Unspent balance (₹ in lakh)
1.	Assam	6	60	49.52	10.48
2.	Bihar	2	20	15.33	4.67
3.	Gujarat	3	30	24.48	5.52
4.	Haryana	4	20	7.47	12.53
5.	Kerala	3	30	26	4.00
6.	Madhya Pradesh	8	30	8.07	21.93
7.	Maharashtra	1	Data not available	5.08	Data not available
8.	Manipur	3	30	32.45	-2.45
9.	Punjab	3	30	4.95	25.05
10.	Rajasthan	1	10	3.02	6.98
11.	Tripura	3	30	8.20	21.80
12.	Uttarakhand	4	40	22.19	17.81
13.	West Bengal	1	10	7.12	2.88
Total		42	340	213.88	133.65

Annex-4A
Delay in notification of State Rules
 (Refer to paragraph 4.2)

Sl. No.	Name of State	Due date of formulation of State Rules	Date of formulation of State Rules	Delay in formulation of Rules
1.	Arunachal Pradesh	February 2007	March 2011	More than four years
2.	Himachal Pradesh	February 2007	December 2009	More than two year
3.	Kerala	February 2007	July 2009	More than two years
4.	Mizoram	February 2007	September 2007	Seven months
5.	Sikkim	February 2007	November 2010	More than three years

Annex-4B
Deficiencies in Technical Support
(Refer to paragraph 4.5)

Sl. No.	Name of State	Audit observation (Status of Panels of accredited engineers at District and Block levels)
1.	Arunachal Pradesh	State government did not constitute panel of accredited engineers.
2.	Assam	In the test checked districts Cachar and Kamrup (rural), 58 and 124 (Civil Engineering diploma holders) accredited engineers were engaged during July 2009 to October 2009 respectively and subsequently retrenched from service with effect from April 2010 as they did not possess the required technical knowledge for the assigned work which resulted in infructuous expenditure of ₹ 15.62 lakh and ₹ 29.80 lakh respectively, towards their remuneration.
3.	Bihar	State government did not constitute panel of accredited engineers.
4.	Gujarat	State government did not constitute panel of accredited engineers.
5.	Haryana	State government did not constitute panel of accredited engineers.
6.	Himachal Pradesh	State government did not constitute panel of accredited engineers.
7.	Jharkhand	State government did not constitute panel of accredited engineers.
8.	Karnataka	State government did not constitute panel of accredited engineers. However, 82 to 97 percent of the post of engineers created by the state governments had remained vacant as March 2012.
9.	Maharashtra	State government did not constitute panel of accredited engineers.
10.	Manipur	The panel of accredited engineers was not constituted. The services of DRDA engineers were utilized for MGNREGS works. The state government had deployed technical supportive staff on contract basis in all the four sampled districts, which were stated to be insufficient by the DPCs in Tamenglong and Thoubal districts.
11.	Meghalaya	State government did not constitute panel of accredited engineers.
12.	Mizoram	The state government did not constitute panel of accredited engineers in two test checked districts and in eight blocks under them for the purpose of assisting with preparation estimate and measurement of works.
13.	Nagaland	The panel of accredited engineers was not constituted in the three test checked DPCs and blocks. Only the regular engineers appointed in DPC/block office were assigned for the preparation of estimate and measurement of works.
14.	Odisha	State government did not constitute panel of accredited engineers.

15.	Rajasthan	The panel of accredited engineers was not constituted in three test checked districts i.e., Bhilwara, Churu and Dholpur.
16.	Tripura	The panel of accredited engineers at the district and block levels were not constituted. The services of engineers of Rural Department were utilised.
17.	West Bengal	The state government did not empanel accredited engineers at the district and block levels.

Annex-4C
**Technical support for planning, designing, monitoring,
 evaluation and quality audit**

(Refer to paragraph 4.5)

Sl. No.	Name of State	Observation
1.	Assam	The Technical Resource Support System was not set up. It was also seen that out of the funds of ₹ 32.70 lakh received for the purpose, an amount of ₹ 12.28 lakh was utilised for purchase of stationery articles, hiring of vehicles, payment of transport allowances and printing of Assamese Wall Calendar, etc. by the Commissionerate resulting in irregular and unauthorised expenditure.
2.	Bihar	The state government did not set up a Technical Resources Support System at the state and district levels.
3.	Haryana	The state government had not set up Technical Resource Support System at state and district levels.
4.	Karnataka	State government did not appoint Technical Resource Support System at the state and district levels.
5.	Maharashtra	Technical Resource Support System did not exist in three districts i.e., Ahmednagar, Bhandara and Nanded.
6.	Meghalaya	The state government did not set up Technical Resource Support System.
7.	Mizoram	The state government did not set up Technical Resource Support System.
8.	Nagaland	The state government did not set up Technical Resource Support System.
9.	Sikkim	The Technical Resource Support System was not constituted. The State Quality Monitoring and Technical Resource Committee had also recorded (June 2011) the unsatisfactory quality of work for want of technical assistance and supervision
10.	Uttar Pradesh	The state Government did not take initiatives for developing Technical Resource Support System. However, the state Government availed of the services of engineers of the Technical Audit Cell (TAC) under the Rural Development Department and paid ₹ 2.04 crore for their salary and allowances for the period from January 2011 to March 2012 from the administrative expenditure of MGNREGS, excluding expenditure on vehicles, etc. in contravention of the orders of Gol. Since, the engineers engaged were permanent employees of the state Government and were not the dedicated MGNREGS personnel their pay and allowances were not to be paid from MGNREGS funds. It was further noticed that the total strength of the engineers of TAC was only 20 and they were posted at division and state level offices of Rural Development department. Out of these, five engineers had dual charges of the divisions. The 20 engineers of TAC engaged for 72 districts were not sufficient. Audit noticed that Gol released (2008) ₹ 54.20 lakh as first tranche for developing Technical Resource Support System but this amount remained unspent in bank accounts at the state level.
11.	West Bengal	Technical Resource Support System was not set up at the state and district levels. Technical persons from among existing staff at each level assisted for preparing estimate and measurement work.

Annex-4D
Technical Assistants
(Refer to paragraph 4.5)

Sl. No.	Name of State	Audit observation
1.	Andhra Pradesh	There were shortages of 217 against requirement of 4,478 technical assistants
2.	Arunachal Pradesh	The DRDA staff was functioning as technical assistants. Full time regular technical assistants were not engaged.
3.	Bihar	There was shortage of 925 (41 <i>per cent</i>) against requirement of 2,218 technical assistants.
4.	Chhattisgarh	There was shortage of 466 against requirement of 1,168 technical assistants.
5.	Gujarat	There was shortage of technical assistant at state level (54 <i>per cent</i>). For districts, shortages ranged between eight <i>per cent</i> (Dahod) and 70 <i>per cent</i> (Ahmedabad).
6.	Jammu & Kashmir	There was shortage of 69 <i>percent</i> of technical assistants
7.	Madhya Pradesh	Against 2,817 sanctioned posts of engineers in the state, only 1,447 engineers (51 <i>per cent</i>) were posted to provide technical assistance to 23,336 GPs of the state. Thus, on an average, every engineer had to supervise 16 GPs for execution of MGNREGS works.
8.	Maharashtra	Additional charge was given to the Junior Engineer for technical supervision of select group of 10 to 15 GPs for 240 test checked Panchayats. There was shortage of four against requirement of 13 technical assistants in Buldana district.
9.	Odisha	There were four junior engineers and two technical assistants in Panchayat Samiti exclusively for MGNREGS works of GPs, but they were also allotted inspection of works in other schemes in the GPs.
10.	Punjab	Against the requirement of 2,555, only 74 technical assistants were deployed in the entire state (one for five GPs) leaving a shortage of 2,481 technical assistants (97 <i>per cent</i>). Shortage of technical assistants in test checked district ranged between 89 and 98 <i>per cent</i> .
11.	Uttar Pradesh	There was shortage of 2,533 against requirement of 7,931 technical assistants.

Annex-4E
Shortage in Training
(Refer to Paragraph 4.6)

Sl. No.	Name of State	Total number of employees under MGNREGS				Number of employee to whom training was imparted				Expenditure incurred on training (₹ in lakh)
		GP level	Block level	District level	Total	GP level	Block level	District level	Total	
1.	Goa	36	30	34	100	36	22	20	78	2.63
2.	Haryana	650	65	11	726	650	53	9	726	24.13
3.	Rajasthan	27,265	Data not available	Data not available	27,265	21,190	Data not available	Data not available	21,190	113.60
4.	Uttar Pradesh	85	122	45	252	Data not available	Data not available	Data not available	Data not available	56.42
Total		28,036	217	90	28,343	21,876	75	29	21,994	196.78

Annex 4F
Information, Education and Communication (IEC) activities
 (Refer to Paragraph 4.7)

Sl. No.	Name of State/UT	Districts	Funds received (₹ in lakh)	Expenditure incurred on IEC (₹ in lakh)
1.	Goa	2	14.00	6.79
2.	Gujarat	2	14.00	11.00
3.	Haryana	6	84.5	38.78
4.	Kerala	3	17.30	17.40
5.	Punjab	6	40.39	28.69
6.	Rajasthan	5	45.00	23.87
7.	Tripura	2	18.00	18.00
8.	Andaman & Nicobar Islands	2	5.00	1.88
9.	Dadra & Nagar Haveli	1	5.00	4.05
10.	Lakshadweep	1	7.00	5.84
11.	Puducherry	2	7.00	2.89
Total		32	257.19	159.19

Annex-5A
Excess release of funds by the Ministry without
adjusting unspent balance

(Refer to paragraph 5.5)

(₹ in crore)

Sl. No.	Name of State	Unspent balance as on 31.03.2010 Provisional figure	Unspent balance as on 31.03.2010 Audited figure	Release made without considering unspent balance	Date of release
1.	Andhra Pradesh	874.36	1,169.51	1,012.43	15.04.2010
2.	Himachal Pradesh	66.63	103.87	147.12	15.04.2010
3.	Karnataka	503.37	821.87	773.05	16.04.2010
4.	Madhya Pradesh	2,539.98	2,664.92	995.80	15.04.2010
5.	Odisha	44.12	85.22	308.49	16.04.2010
6.	Punjab	90.06	90.99	34.28	28.04.2010
7.	Rajasthan	1,992.25	3,659.25	1,610.43	16.04.2010
8.	Uttar Pradesh	1,275.55	1,196.55	1,419.40	16.04.2010
9.	West Bengal	361.78	312.53	432.25	16.04.2010
Total		7,748.10	10,104.71	6,733.25	

Annex-5B
Excess release of funds by the Ministry
without adjusting unspent balance

(Refer to paragraph 5.5)

(₹ in crore)

Sl. No.	Name of State	Unspent balance as on 31.03.2011 Provisional figure	Unspent balance as on 31.03.2011 Audited figure	Release made without considering unspent balance	Date of release
1.	Karnataka	1,095.53	1,095.93	658.57	1.04.2011
2.	Madhya Pradesh	1,895.17	1,894.25	434.34	1.04.2011
3.	Tamil Nadu	509.14	502.79	509.84	1.04.2011
4.	West Bengal	237.58	265.94	837.25	1.04.2011
Total		3,737.42	3,758.91	2,440.00	

Annex-5C
Excess release of funds by the Ministry
(Refer to paragraph 5.6)

Sl. No.	Name of State	Year	Observation
1.	Andhra Pradesh	2009-10	Excess release of ₹ 75.10 crore for second tranche during 2009-10 due to Central liability not being restricted to 96 <i>per cent</i> of total cost.
		2010-11	Excess release of ₹ 89.48 crore for second installment during 2010-11 due to Central liability not being restricted to 96 <i>per cent</i> of total cost. Further, ₹ 108.90 crore were released in excess due to understatement of opening balance as on 1 April 2010. This was accepted by the Ministry.
		2011-12	Excess release of ₹ 146.24 ¹ crore as Central liability was determined by adjusting the less unspent balance.
2.	Gujarat	2010-11	Ministry released (February 2011) an amount of ₹ 492.02 crore which included ₹ 184.64 crore as pending liability, which was already adjusted by the state in its demand projection for the year.
		2011-12	Similarly, in 2011-12, Ministry released (February 2012) an amount of ₹ 87.43 crore which included ₹ 43.2 crore (96 <i>per cent</i> of ₹ 45 crore) as pending liability, which was already adjusted by the state in its demand projection for the year.

1

Sl. No.	Particulars	₹ in crore
01.	Amount of approved labour budget	8,272.00
02.	Central Liability (96 <i>per cent</i> of ₹ 8,272 crore)	7,941.12
03.	First tranche i.e., 50 <i>per cent</i> of Central liability	3,970.56
04.	Less available balance as on 1.4.2011	3,655.96
05.	Funds to be released to State	314.60
06.	Actual amount released by the Ministry	460.84
07.	Excess release	146.24

3.	Himachal Pradesh	2009-10	Release of ₹ 228 crore without adjustment of unspent balance of ₹ 100.35 crore.
4.	Madhya Pradesh	2010-11	The Ministry released (February 2011) ₹ 303.18 crore considering opening balance as on 1.04.2010 ₹ 2,435.45 crore, whereas, as per audited accounts opening balance was ₹ 2,664.92 crore. Thus, there was unjustified/excess release of ₹ 229.47 crore.
5.	Rajasthan	2010-11	The Ministry released (June 2010) ₹ 1,178.39 crore considering opening balance as on 1 April 2010 as ₹ 1,992.25 crore. However, as per audited accounts opening balance was ₹ 3,659.25 crore. Thus, there was unjustified/excess release of ₹ 1,178.39 crore.
6.	West Bengal	2009-10	The Ministry released ₹ 439.27 crore in March 2010 for requirement of last quarter of the financial year 2009-10 without adjusting release made in February 2010 of ₹ 219.09 crore for the same quarter.
Total amount of excess releases			₹ 2,374.86 crore

Annex-5D Short release of State share

(Refer to paragraph 5.8)

(₹ in crore)

Sl. No.	Name of State	State share due	State share released	Short release
1.	Assam (whole State)	336.87	307.52	29.35
2.	Manipur (whole State)	182.30	59.11	123.19
3.	Mizoram (whole State)	105.43	83.52	21.91
4.	Nagaland (whole State)	208.42	91.85	116.57
5.	Rajasthan (three districts)	88.96	78.84	10.12
6.	Sikkim (whole State)	30.79	8.47	22.32
7.	Tripura (whole State)	232.67	99.58	133.09
Total				456.55

Annex-5E
Delay in release of State share
 (Refer to paragraph 5.9)

Sl. No.	Name of State	Delay in days
1.	Assam	47 to 354
2.	Bihar	9 to 313
3.	Chhattisgarh	5 to 139
4.	Jharkhand	5 to 293
5.	Himachal Pradesh	15 to 170
6.	Manipur	21 to 249
7.	Meghalaya	18 to 174
8.	Mizoram	9 to 317
9.	Punjab	3 to 527
10.	Rajasthan	17 to 331
11.	Sikkim	34 to 252
12.	Tripura	5 to 222
13.	Uttarakhand	8 to 211

Annex-5F
Non/delay in transfer of funds from SGRY and NFFWP
(Refer to paragraph 5.11)

Sl. No.	Name of State	Observation	Amount (₹ in crore)	Period of delay
1.	Bihar	In 11 test checked districts (Araria, Begusarai, Bhabhua, Bhojpur, Darbhanga, Jehanabad, Madhubani, Muzaffarpur, Nalanda, Sitamarhi and West Champaran), ₹ 21.48 crore of SGRY and NFFWP were not transferred to MGNREGS. Cost of unutilized food grains of ₹ 77.36 crore under SGRY/NFFWP could not to be realized from defaulting PDS dealers and therefore could not be transferred to MGNREGS.	21.48 77.36	Not yet transferred
2.	Chhattisgarh	In Mahasamund (₹ one crore) and Kanker (₹ 0.22 crore) districts, funds were not transferred to MGNREGS account even after a delay of more than five years.	1.22	Not transferred for more than five years
3.	Jharkhand	In three test checked districts (Palamau, Ranchi, Gumla), ₹ 4.43 crore pertaining to SGRY fund (handling and transportation of food grains) and NFFWP funds were not transferred to MGNREGS.	4.43	Not yet transferred
4.	Madhya Pradesh	Audit observed that seven of 13 test checked districts transferred the balance amount ₹ 6.73 crore of SGRY and NFFWP with delays.	6.73	One to five years
5.	Odisha	Unutilized funds of ₹ 2.91 crore (as of March 2008) under SGRY and NFFWP, were not transferred to MGNREGS.	2.91	Not yet transferred
6.	Rajasthan	In test checked districts, blocks and GPs, unspent balance under SGRY and NFFWP amounting to ₹ 2.33 crore were not transferred and ₹ 4.99 crore were transferred with delay to MGNREGS.	2.33 4.99	Not yet transferred Delay of 5 to 40 months
7.	Uttar Pradesh	In two test-checked Line departments of Sitapur district, the balance of NFFWP amounting to ₹ 0.41 crore was not transferred to the MGNREGS.	0.41	Not yet transferred
8.	West Bengal	Unutilized balance of ₹ 0.08 crore under SGRY in Bhangar-I block of South 24 Parganas district was not transferred to MGNREGS.	0.08	Not yet transferred

Annex-5G

**Non accountal or utilization of interest income on
non permissible items**

(Refer to paragraph 5.12)

Sl. No.	Name of State	Sampled Districts/Blocks/GPs	Amount (₹ in crore)	Observation
1.	Assam	13 GPs and three Development blocks under Dibrugarh and Jorhat districts	0.18	Utilised for procurement of office stationery, payment of bills, construction of boundary wall, earth filling at office campus, procurement of xerox machine, etc.
2.	Jammu & Kashmir	Jammu	0.14	Out of interest income of ₹ 0.97 crore earned up to February 2012, ₹ 0.14 crore was spent by the department on the TA claims, POL, Stationery, etc.
		Three BDOs and one Assistant Commissioner (Development)	0.16	Amount was not accounted for in the books as interest on funds deposited in banks.
3.	Odisha	Four (Bolangir, Bhadrak, Ganjam and Khurda) out of eight districts	0.38	Interest as of March 2012 was not accounted for in the Cash Book.
4.	Punjab	Test checked districts of Hoshiarpur (Tanda block), Amritsar, Barnala (three GPs, Barnala block and district)	--	In Hoshiarpur (Tanda block), no interest was given by the banks on the funds available in savings account under the Scheme. In Amritsar district, it was observed that interest of ₹ 0.02 crore earned by Line department on the MGNREGS funds was not returned by the Line department to ADC (D). In Barnala district, interest earned on MGNREGS funds was not accounted for in Cash Book.
			0.02	
			0.11	
5.	Uttar Pradesh	Line department (Public Works Department) of Allahabad district	0.27	Amount of interest was not accounted for in DRDA's account.
Total interest			1.26	

Annex-5H
Excess Administrative Expenses
(Refer to paragraph 5.13.1)

Name of State/ UT	Period	Number of Districts	Name of Districts	Amount (₹ in crore)
Bihar	2007-12	7	Banka, Begusarai, Bhabhua, Bhojpur Madhubani, Munger and Muzaffarpur	10.40
Jharkhand	2007-08	1	Dumka	0.82
Kerala	2007-11	4	Thiruvananthapuram, Kottayam, Malappuram and Palakkad	6.57
Maharashtra	2007-11	1	Buldhana	0.30
Nagaland	2007-09	2	Mon	0.26
	2008-09		Dimapur	0.70
Odisha	2007-12	2	Kendrapada and Sambalpur	0.95
Rajasthan	2010-12	4	Bundi, Dholpur, Jaisalmer and Jalore	5.02
Uttar Pradesh	2007-09	1	Gonda	6.09
Dadra & Nagar Haveli	2008-11	1	Dadra & Nagar Haveli	0.12
Lakshadweep	2009-12	1	Lakshadweep	0.81
Total		24		32.04

Annex-5I
Expenditure on Inadmissible Items
(Refer to paragraph 5.14)

Sl. No.	Name of State	Diversion of funds	Amount (₹ in crore)
1.	Andhra Pradesh	In Kotarautla block of Visakhapatnam district, Panchayati Raj Engineering Division purchased measurement books in excess which were utilized on other than MGNREGS works, purchase of agreement books, computers and furniture.	0.14
2.	Arunachal Pradesh	Towards salary of staff by the Project Director, Lower Dibang Valley.	0.08
3.	Assam	Towards expenditure on visits of NLM, godown rent, Independence day expenditure, construction of office room and repairing of vehicles in district Karbi Anglong. Towards contingency expenditure like repairing of block godown, repairing of vehicles and polling expenses, etc. in district Hailakandi.	0.45
4.	Bihar	In Araria and Munger districts, expenditure was incurred for the purpose of BPL survey work and as contingent expenditure of DRDA and Zila Parishad.	0.86
5.	Chhattisgarh	Zila parishad, Bastar purchased 150 computers, which were not distributed to the gram panchayats.	0.46
6.	Jammu & Kashmir	Three ACDs, one BDO and Director(Rural Development), Jammu incurred expenditure on activities not related to MGNREGS, such as, election process, fixation of tiles in offices, purchase of DG set, POL, etc in districts of Jammu, Leh, Poonch and Rajouri.	1.06
7.	Madhya Pradesh	Expenditure of ₹ 22.15 lakh was incurred on printing of 1.96 lakh pass books of 11 different banks through private printing press and were handed over to the concerned banks for issuing these to the beneficiaries.	0.22
8.	Punjab	Towards purchase of laptops, sofa sets, photocopy machines, invertors, LCD TV, stabilisers, etc.	0.28
9.	Rajasthan	Towards purchase of furniture and fixture, air conditioner, etc.	0.02
10.	Sikkim	Towards repair and maintenance of vehicles.	0.03
11.	Tamil Nadu	Towards pay and allowances of deputy BDO whose services were not utilized for MGNREGS.	0.49
12.	Tripura	Construction of 6,035 rural shelter houses, steel foot bridges, RCC cantilever bridges, market stall, SHG skill upgradation centre, children shed, pump house, etc.	21.87
Total			25.96

Annex-5J
Diversion of funds
(Refer paragraph 5.14)

Sl. No.	Name of State	Areas/schemes to which funds were diverted	Amount (₹ in crore)
1.	Jharkhand	To Indira Awas Yojana in Kanke block of Ranchi district. In Dumka district, towards payment of audit fee for MPLAD, DPAP and IAY schemes.	0.76
2.	Karnataka	Towards materials procured for service road and inspection paths of Narayanapur Right Bank Canal of Upper Krishna Project, construction of cement concrete roads, under another scheme.	1.98
3.	Odisha	Towards other schemes viz. Flood Relief, GP funds, IAY and Old Age Pension and PDS.	2.07
4.	Rajasthan	Towards purchase of books, pay fixation arrears of two Assistant Engineers, celebration of golden jubilee of Panchayati Raj and other schemes. Towards Keshav Badi Yojana for the period 2007-12 in the four test checked districts. Towards payment of increased honorarium and meeting allowances of Zila Pramukh, Pradhan and Sarpanch along with members of zila parishad and block.	0.09 85.17 43.44
5.	Uttar Pradesh	Towards miscellaneous administrative expenditure, contingent expenditure of other schemes, renovation and electrification of conference hall at Vikas Bhawan, construction of primary school and Harijan Awas, office expenses and Mid Day Meal scheme.	1.51
Total			135.02

Annex-5K
Suspected/confirmed misappropriation of funds
(Refer to paragraph 5.15)

Sl. No.	Name of State	Observation	Amount (₹ in crore)	Remarks
1.	Assam	The Office of PD, DRDA Kamrup, paid an amount of ₹ 0.03 crore to the BDO, Hajo development block. Whereas the same amount was not found entered in the cash book of the BDO Hajo block, it was found drawn in cash in the bank pass book of PD, DRDA Kamrup.	0.03	Case of suspected misappropriation because of non-maintenance of records.
		The DC cum DPC, Cachar while submitting the UC, mentioned an embezzlement of ₹ 1.59 crore in Kalain development block.	1.59	Confirmed case of misappropriation/ embezzlement.
		An amount of ₹ 0.049 crore was spent by the GP Tukrapara, Kamrup (rural) district for execution of the AP level work 'land development of FA Ahmed college' under MGNREGS. However, muster roll vouchers for ₹ 0.022 crore were made available to Audit in support of the entire expenditure.	0.03	Case of suspected misappropriation because of non-maintenance of records.
2.	Bihar	Working agencies were paid ₹ 0.64 crore for execution of different schemes. Audit observed ₹ 0.64 crore remained unutilized for a long period. Out of this ₹ 0.41 crore was recovered at the instance of Audit and balance ₹ 0.23 crore remained to be recovered.	0.23	Executing agencies retained funds without purpose for long period.
3.	Gujarat	Scrutiny of records at Fatepura and Dahod blocks of Dahod district revealed an unaccounted expenditure of ₹ 5.79 crore (Fatepura) and ₹ 0.29 crore (Dahod) during 2009-11. These expenditures were neither recorded in cash book nor were vouchers in support of expenditure available with the PO.	6.08	Case of suspected misappropriation because of non-maintenance of records.
4.	Haryana	During 2009-10, an amount of ₹ 0.12 crore was drawn from the bank account of the Scheme by Sarpanch, Arjana Kalan (district Kurukshetra). Out of which, ₹ 0.074 crore was incurred in July-August 2009 for material component, however expenditure was shown incurred in February 2009 in MIS. Further, Audit on physical verification of the work noticed that material component could not be utilized. Similarly, Sarpanch, Malhaka (district Mewat) had drawn an amount of ₹ 40,000 from the Scheme account. Documents in support of the amount were not found on records.	0.08	Case of suspected misappropriation because of non-maintenance of records.
5.	Jharkhand	In NREP-II Division Ranchi, difference of ₹ 2.12 crore was found in closing balance/opening balance in two instances i.e., 31 May 2011/1 June 2011 and 30 June 2011/1 July 2011 even though there was no adjustment or return of	2.12	Case of suspected misappropriation because of non-maintenance of

		advances. Hence, there was a possibility of misappropriation of funds.		records.
		Scrutiny of the records revealed that in Gumla and Ranchi a sum of ₹ 11.63 crore was advanced during 2007-12 to the Range Officer of Forest (ROF) of five implementing agencies to execute works under MGNREGS, but neither were its entries made in cash book nor were any adjustment vouchers demanded while releasing subsequent advances. This resulted in accumulation of unadjusted temporary advance of ₹ 11.63 crore. Similarly, during the period 2009-10 in District Board, Khunti and Special Works Division, Khunti, successive advances were granted without demanding adjustment vouchers or refunds which indicated misappropriation of MGNREGS funds to the tune of ₹ 10.16 crore.	21.79	Case of suspected misappropriation because of non-maintenance of records.
		In Sisai block, ₹ 0.02 crore was drawn on self cheque by the BDO and in the names of two block personnel, between April 2008 and August 2009. Similarly, in Bharno block, Gumla district, ₹ 0.27 crore was drawn through 45 cheques in favour of beneficiaries, committees, bank, post office and LAMPS between November 2007 and October 2011. However, no vouchers in support of payment made were available with the block.	0.29	Case of suspected misappropriation because of non-maintenance of records.
		In test checked Zila Parishad, West Singhbhum district, in the Cash Book a sum of ₹ 30.03 crore was shown adjusted against advance of ₹ 31.68 crore during the period 2007-11. However, adjustment vouchers and concerned measurement books for ₹ 30.03 crore were not produced to Audit. Chartered Accountant also noted (24.10.2011) in Cash Book that no supporting vouchers and Measurement Books were furnished to him for verification.	30.03	Case of suspected misappropriation because of non-maintenance of records.
6.	Karnataka	In test checked district of Bijapur, cheques aggregating ₹ 0.13 crore had been issued to four individuals during May 2009 to March 2010 without supporting documents relating to payment. Further, in test checked district of Chickballapur, as per the pass book of the bank account of GP, Thirumani, ₹ 0.09 crore were transferred in 18 cases, during 2010-12. However, these transactions had not been entered in the cash book of GP. As per statement of the Secretary of the GP (May 2012), no record relating to these transactions was available in the GP.	0.22	Case of suspected misappropriation because of non-maintenance of records.
7.	Manipur	During 2007-10, the DPC, Tamenglong issued cheques for ₹ 0.11 crore and ₹ 0.16 crore to the POs of Tamenglong and Nungba blocks, respectively. However, the amounts released were not reflected as received in the cash books of the respective POs.	0.27	Case of suspected misappropriation because of non-maintenance of records.

8.	Nagaland	An amount of ₹ 1.68 crore released towards the Scheme during 2011-12 by DPC, Dimapur, was not accounted for in the MGNREGS bank account operated with PO, Dhansiripar. However, verification and cross check of eight test checked GPs under the PO, Dhansiripar revealed that, no such amount was found recorded in the cash book by the PO, Dhansiripar. Hence, misappropriation of ₹ 1.68 crore could not be ruled out.	1.68	Case of suspected misappropriation because of non-maintenance of records.
		Seven test checked POs in three sampled districts allocated ₹ 114.52 crore to 54 GPs during 2007-12. However, Audit noticed that the 54 GPs received only ₹ 49.14 crore. Audit analysis of money trail revealed that as per the records of the POs, there were entries of amount released to each GP along with cheque number and date while the amounts stated by POs were not actually credited into GP accounts. Thus, financial leakage of ₹ 65.38 crore during the transfer of funds could not be ruled out.	65.38	Case of suspected misappropriation because of non-maintenance of records.
9.	Punjab	As per records/complaint file and information furnished by office of the JDCC it was noticed that funds amounting to ₹ 0.65 crore released under the Scheme were misappropriated at GPs in districts of Amritsar, Bathinda, Patiala and Muktsar.	0.65	Confirmed case of misappropriation/ embezzlement.
10.	Rajasthan	During review of reconciliation of records in block Dholpur (GP, Basai Neem), it was noticed that fake wage list was prepared and sent to post office for payment to workers. The Post Master made the payment of ₹ 0.21 crore which was bogus as the works were not executed.	0.21	Confirmed case of misappropriation/ embezzlement.
11.	Uttar Pradesh	Irregularities in 198 cases with recoverable amount of ₹ 2.06 crore (pertaining to 2010-11) and ₹ 1.25 crore (pertaining to 2011-12) were detected during 2010-12, but recovery of only ₹ 0.71 crore was effected by the State authorities. Recovery of ₹ 2.60 crore could not be effected as of March 2012.	2.60	Confirmed case of misappropriation/ embezzlement.
Total				
	Sl. No.	Type of cases	Number of States	Amount (₹ in crore)
	1.	Cases of suspected misappropriation	8	128.23
	2.	Confirmed cases of misappropriation	4	5.05

Annex-6A
Door-to-door survey not conducted
(Refer to paragraph 6.2.1)

Sl. No.	Name of State	No. of GPs/ Blocks/Districts	Audit Comment
1.	Assam	7 GPs	Door-to-door survey was not conducted. Orientation training not imparted to teams.
2.	Bihar	250 GPs	No door-to-door survey was conducted to identify persons willing to register.
3.	Chhattisgarh	140 GPs	Door-to-door survey was not conducted.
4.	Haryana	38 GPs	Door-to-door survey was not conducted.
5.	Jammu & Kashmir	1 district	No door-to-door survey was conducted in the villages.
6.	Jharkhand	6 districts	No door-to-door survey was conducted in villages of any of the test checked districts.
7.	Karnataka	157 GPs	Details of door-to-door survey were not available.
8.	Kerala	39 GPs	Door-to-door survey was not conducted.
9.	Mizoram	39 GPs	Door-to-door survey was not conducted, the willing persons themselves came to the Village Councils for registration.
10.	Nagaland	33 GPs	Door-to-door survey was not conducted.
11.	Odisha	199 GPs	Door-to-door survey was not undertaken for registering households to be covered under the Scheme.
12.	Punjab	79 GPs	No door-to-door survey was conducted.
13.	Rajasthan	40 GPs	Door-to-door survey was not conducted.

14.	Sikkim	8 GPs	Door-to-door survey to identify persons willing to register under the Scheme was not conducted.
15.	Tripura	30 GPs	No door-to-door survey was conducted.
16.	Uttar Pradesh	420 GPs	Door-to-door survey was not conducted. No orientation training was imparted to survey teams at block and district levels.
	Total	1479 GPs and 7 districts	

Annex-6B
Non-updation/display of Registration List
 (Refer to paragraph 6.2.2)

Sl. No.	Name of State	Details regarding non-updation of list			Details regarding non-display of list		
		No. of GPs/ Blocks/ Districts	Test Checked	Per cent	No. of GPs/ Blocks/ Districts	Test Checked	Per cent
1.	Assam	--	--	--	6 districts	8 districts	75.0
2.	Nagaland	12 GPs	54 GPs	22.2	34 GPs	54 GPs	63.0
3.	Odisha	--	--	--	199 GPs	199 GPs	100.0
4.	Tamil Nadu	--	--	--	3 blocks	23 blocks	13.0
5.	Tripura	--	--	--	60 GPs	60 GPs	100.0
6.	Uttar Pradesh	176 GPs	460 GPs	38.3	436 GPs	460 GPs	94.8
7.	West Bengal	31 GPs	120 GPs	25.8	34 GPs	120 GPs	28.3
	Total	219 GPs	634 GPs		763 GPs, 3 blocks and 6 districts	893 GPs, 23 blocks and 8 districts	

Annex-6C
Irregular issue of multiple job cards
 (Refer to paragraph 6.3.2)

Sl. No.	Name of State	No. of GPs/ Blocks/ Districts	No. of HHs	No. of Job Card issued	No. of Duplicate Job Cards	Remarks
1.	Bihar	91 GPs	2,849	5,748	2,899	In some cases 3 or 4 job cards issued in the name of a single person.
2.	Jharkhand	1 district (Ranchi)	2,73,904	2,88,668	14,764	Doubtful job cards were issued.
		10 GPs of 1 block	--	--	620	Duplicate job cards were issued.
3.	Rajasthan	7 GP	--	--	40	Double job cards were issued.
4.	Uttar Pradesh	1 GP (Dharampur Kuyan)	--	--	2	Work was allotted in both original and duplicate Job cards.
	Total	109 GPs and 1 district			18,325	

* As per MIS Data

Annex-6D
Delay in issue of job cards
 (Refer to paragraph 6.3.3)

Sl. No.	Name of State	No. of GPs/Blocks/Districts	No. of Job Cards	Delay
1.	Assam	1 block (Tingkhong)	912	10 to 528 days
		1 district	39	2 to 523 days
2.	Jharkhand	1 GP	66	11 to 197 days
3.	Maharashtra	8 GPs	79	1 to 51 months
4.	Odisha	3 districts	232	112 to 1,460 days
5.	Punjab	4 GPs	126	14 to 17 days
6.	Rajasthan	8 GPs (Dholpur district)	6,224	2 to 65 days
		5 GPs (Rajakhera block, Dholpur district)	4,210	3 to 75 days
7.	Uttar Pradesh	2 GPs (Bulandshahr district)	120	25 to 45 days
	Total	28 GPs, 1 block and 4 districts	12,008	

Annex-6E
Other discrepancies in job cards
(Refer to paragraph 6.3.4)

Sl. No.	Name of State/UT	No. of GPs/Blocks/Districts	No. of cases in which photo not found (No. of GPs/Blocks/Districts)			No. of cases registration No./ Date of issue of job cards not found	No. of cases on which signature not found (No. of GPs/Blocks/Districts)		No. of cases in which entry of payment not tallied with entry made on job card	No. of job card not in custody of HH
			Not having any photo	Not having joint photo	Photo not pasted on Regn. Register		Signature of members of household	Signature of competent authority		
1.	Arunachal Pradesh	4 districts	15	139	--	--	33	396 (378+18)	--	--
2.	Assam	--	536 (15 GPs)	232 (1 Distt. - Chirang)	--	--	274 (2 GPs)	--	--	840 (1 GP)
3.	Bihar	13 districts	731	--	516	1,053	--	335	523	--
4.	Himachal Pradesh	27 GPs	614	--	--	--	1,097	1,621	--	--
5.	Jharkhand	1 GP (Chiyanki)	--	--	247	599	90	--	--	--
6.	Maharashtra	2 districts (Ahmednagar & Sindhudurg)	3,83,021	--	--	--	--	--	--	--
7.	Manipur	1GP	80	20	--	--	--	--	--	--
8.	Rajasthan	--	49,531 (100 GPs)	--	--	37,707 (58 GPs)	17,754 (50 GPs)	--	--	--
9.	Uttarakhand	100 GPs	--	--	6,309	--	2,444	2,013	--	--
10.	Uttar Pradesh	14 GPs	--	--	960	--	--	--	--	--
11.	Dadra & Nagar Haveli	10 GPs	--	--	685	--	610	637	--	--
	Total		4,32,528 (in 143 GPs & 19 districts)	391 (in 1 GP & 5 districts)	8,717 (in 125 GPs & 13 districts)	39,359 (in 59 GPs & 13 districts)	22,302 (in 190 GPs & 4 districts)	5,002 (in 137 GPs & 17 districts)	523 (in 13 districts)	840 (in 1 GP)

Annex-6F
Maintenance of records relating to job card and employment
(Refer to paragraph 6.4)

Sl. No.	Name of the State/UT	Job Card Application Register				Job Card Register				List of Registration Not sent to PO in GPs
		Not maintained in		Not properly maintained in		Not maintained in		Not properly maintained in		
		GPs	Blocks	GPs	Blocks	GPs	Blocks	GPs	Blocks	
1.	Andhra Pradesh	150	-	-	-	150	-	-	-	-
2.	Assam	28	7	-	-	-	-	-	-	-
3.	Bihar	250	54	-	-	-	-	-	-	-
4.	Gujarat	150	15	-	-	-	-	-	-	-
5.	Haryana	13	-	-	-	18	-	-	-	-
6.	Himachal Pradesh	-	-	20	-	-	-	-	-	-
7.	Jammu & Kashmir	113	12	-	-	113	12	-	-	-
8.	Jharkhand	40	7	127	10	46	8	121	9	-
9.	Karnataka	26	-	117	-	-	-	133	-	-
10.	Kerala	10	-			-	-	-	-	-
11.	Madhya Pradesh	167	17	100	10	13	5	248	29	-
12.	Manipur	-	-	90	9	-	-	90	9	-
13.	Meghalaya	89	8	-	-	-	8	-		-
14.	Nagaland	23	-	-	-	12	-	-	-	-
15.	Odisha	-	-	-	-	-	-	199	--	199
16.	Punjab	53	6	-	-	37	4	-	-	-
17.	Sikkim	-	-	8	4	-	-	8	4	-
18.	Tripura	-	-	-	6	-	6	-	-	-
19.	Uttarakhand	-	-	100	-			-	-	-
20.	Uttar Pradesh	7	39	-	-	93	-	-	-	202
21.	West Bengal	83	-	-	-	-	-	83	-	41
22.	Dadra & Nagar Haveli	3	-	2	-	-	-	10	-	-
Total		1,205	165	564	39	482	43	892	51	442
Grand Total		1,769 GPs and 204 blocks				1,374 GPs and 94 blocks				442 GPs

Annex-6G
Employment Guarantee day not organized
 (Refer to paragraph 6.5)

Sl. No.	Name of State/UT	No. of GPs/ Blocks/Districts
1.	Arunachal Pradesh	43 GPs
2.	Maharashtra	7 districts
3.	Nagaland	38 GPs
4.	Odisha	199 GPs
5.	Tamil Nadu	4 districts
6.	Uttar Pradesh	446 GPs
7.	West Bengal	69 GPs
8.	Lakshadweep	3 GPs
	Total	798 GPs and 11 districts

Annex-7A
Non-payment of unemployment allowance
(Refer to paragraph 7.2.1)

Sl. No.	Name of State	No. of GPs/ Blocks/ Districts	No. of workers to whom unemployment allowance not paid	Delay ranged between (Days)	Amount of unemployment allowance (₹ in lakh)
1.	Assam *	2 districts	37,229	--	--
2.	Bihar	1 district	77	23 to 87	1.93
3.	Chhattisgarh	10 GPs	10,041	2 to 407	--
4.	Jharkhand	3 districts	206	33 to 1,218	22.63
5.	Kerala	1 GP	46	30	0.52
6.	Maharashtra	1 block	77	9 to 201	0.82
7.	Punjab	1 GP	11	6 to 427	0.50
	Total	12 GPs, 1 block and 6 districts	47,687		26.40

* Figures as per Monthly Progress Report

Annex-7B

Non-maintenance/Poor maintenance of records

(Refer to paragraph 7.2.2)

Sl. No.	Name of State/UTs	Dated receipts of application not issued/record not maintained in	Maintenance of Employment Register			
			Not maintained in		Not maintained properly in	
			GPs/Blocks	GPs	Blocks	GPs
1.	Andhra Pradesh	150 GPs	150			
2.	Assam	-	-	-	83	-
3.	Bihar	250 GPs	250	54		
4.	Goa	-	-	-	14	-
5.	Gujarat	150 GPs	150	15	-	-
6.	Haryana	6 GPs	6	-	-	-
7.	Himachal Pradesh	-	32	-	38	-
8.	Jammu & Kashmir	-	-	12	-	-
9.	Jharkhand	-	50	8	117	9
10.	Karnataka	-	75		72	-
11.	Kerala	21GPs	09	-	-	-
12.	Madhya Pradesh	-	10	4	220	23
13.	Maharashtra	-	160	-	-	-
14.	Manipur	--	-	-	90	9
15.	Meghalaya	8 blocks	89	8	-	-
16.	Mizoram	39 GPs	-	-	-	-
17.	Nagaland	-	26	-	-	-
18.	Odisha	-	-	-	199	-
19.	Punjab	-	62	7	-	-
20.	Tamil Nadu	230 GPs			-	-
21.	Uttarakhand	-	-	-	100	-
22.	Uttar Pradesh	443 GPs	7	-	-	-
23.	West Bengal	83 GPs	3	-	19	-
24.	Dadra & Nagar Haveli	-	2	-	5	-
25.	Puducherry	30 GPs	30	-	-	-
		1,402 GPs and 8 blocks	1,111 GPs	108 blocks	957 GPs	41 blocks

Annex-7C
Non-payment of wages
(Refer to paragraph 7.3.1)

Sl. No.	Name of the State	No. of GPs/ Blocks/ Districts	Amount of wages not paid (₹ In lakh)	Period for which wages to be paid	Reasons for non-payment/ Remarks
1.	Andhra Pradesh	1 block	1.20	July to November 2010	Due to discrepancies in the software.
2.	Bihar	13 districts	117.85	2007-12	Non opening of Accounts, unavailability of funds and human error.
3.	Goa	1 GP	4.05	February to March 2012	In respect of 173 beneficiaries.
4.	Gujarat	2 blocks	0.43	2009-12	Not paid up to March 2012.
5.	Haryana	1 district	207.47	2011-12	Due to shortage of funds.
6.	Jharkhand	16 GPs and 1 block	4.92	2007-12	Not paid up to May 2012.
7.	Punjab	4 blocks & 1 LD ¹	118.39	2009-12	Due to non-release of funds.
8.	Uttar Pradesh	1 block	1.30	180 Days	Not paid up to May 2012.
9.	West Bengal	1 district	6.80	--	Not paid up to May 2012.
		7 GPs	497.00	January to May 2012	Not paid up to May 2012.
	Total	24 GPs, 9 blocks/ mandals, 15 districts and 1 LD	959.41		

¹ Line Department

Annex-7D
Non-issue of wages slips
(Refer to paragraph 7.3.2)

Sl. No.	Name of State/UT	No. of GPs/ Blocks/Districts	Test checked	Percentage of test checked	Remarks
1.	Assam	83 GPs	83 GPs	100	Wage slips not issued
2.	Bihar	14 districts	15 districts	93.3	No wage slip issued
3.	Gujarat	15 blocks	15 blocks	100	No wage slip issued
4.	Himachal Pradesh	90 GPs	90 GPs	100	No wage slip issued
5.	Jammu & Kashmir	12 blocks	12 blocks	100	Wage slips not issued, delays in payment of wages could not be verified.
6.	Jharkhand	167 GPs	167 GPs	100	In absence of wage slip, payment of wages was fraught with the risk of payment to other person.
7.	Karnataka	157 GPs	157 GPs	100	No wage slip had been generated by these GPs for information of the workers.
8.	Kerala	37 GPs	39 GPs	94.9	In absence of wage slips, the details of the amount of wages credited in bank accounts could not be ascertained.
9.	Madhya Pradesh	247 GPs	290 GPs	85.2	In absence of wage slips, the authenticity of the payment made couldn't be ascertained.
10.	Maharashtra	9 districts	9 districts	100	Without issue of wage slips, there was no mechanism to intimate the labourers about the credit of wages into their accounts.
11.	Nagaland	54 GPs	54 GPs	100	Wages slips were neither generated nor recorded.
12.	Sikkim	2 districts	2 districts	100	Wage slips were not generated to enable the workers to know the exact wages earned by them.
13.	Uttarakhand	100 GPs	100 GPs	100	In the absence of wage slips, the authenticity of the payment made could not be ascertained.
14.	West Bengal	83 GPs	120 GPs	69.2	Wage slips were not generated/handed over to wage seekers.

Sl. No.	Name of State/UT	No. of GPs/ Blocks/Districts	Test checked	Percentage of test checked	Remarks
15.	Lakshadweep	3 GPs	3 GPs	100	No wage slip issued
	Total	1,021 GPs, 27 blocks and 26 districts			

Annex-7E
Short payment of wages
 (Refer to paragraph 7.3.3)

Sl. No.	Name of the State	No. of GPs / Blocks/Districts	Minimum wage rate (₹)	Wages paid at the rate of (₹)	Short payment due to less rate (₹ in lakh)
1.	Assam#	2 districts	130	100	112.79 (3,75,976 persondays x 30)
2.	Bihar	8 GPs	104 to 144	75 to 120	--
3.	Himachal Pradesh	5 GPs	100 to 120	24 to 105	1.44 (for 5,328 persondays)
4.	Jharkhand	16 GPs	92 to 120	90 to 100	1.25 (for 10,178 persondays)
5.	Karnataka*	8 districts	--	--	2,371.00
6.	Manipur	28 GPs	126	81.40	127.68
7.	Meghalaya	8 blocks	100 to 117	70 to 100	84.18
8.	Tripura	19 GPs	118	100	34.50
9.	Uttar Pradesh	17GPs, 6 blocks , 2 districts and 1 LD	80 to 120	58 to 100	4.50
10.	West Bengal	1 GP	195	130	1.10
	Total	94 GPs, 14 blocks 12 districts and 1 LD			2,738.44

Figures as per MPR

* Figures as per MIS

Annex-7F
Non-payment of compensation for delay in payment of wages
(Refer to paragraph 7.3.4)

Sl. No.	Name of the State/UT	No. of GPs/ Blocks/ Districts	No. of works	Delay in payment of wages beyond 15 days	No. of job card holders	Amount of wages (₹ in lakh)	Amount of compensation not paid (₹ in lakh)
1.	Andhra Pradesh	23 GPs	--	5 to 1,100 Days	3,226	12.19	--
2.	Arunachal Pradesh	1 block	4	1 to 3 month	1,244	7.81	--
3.	Assam	13 GPs	43	4 to 159 days	6,263	47.06	93.95 (@ ₹ 1,500 per HH)
4.	Bihar	172 GPs, 3 blocks, 3 districts and 2 LDs	657	1 to 700 days	--	507.61	--
5.	Chhattisgarh	8 blocks	83	1 to 376 days	12,426 MRs	959.87	--
6.	Goa	1 block	--	15 to 310 days	3,355	80.93	--
7.	Gujarat	12 blocks	923	1 to 685 days	11,527 MRs	1,681.54	--
8.	Haryana	8 blocks	36	8 to 331 days	--	54.24	--
9.	Himachal Pradesh	11 GPs	373	15 to 795 days	7,773	110.15	--
10.	Jharkhand	79 GPs	324	1 to 468 days	--	215.39	--
11.	Kerala	13 GPs	50	23 to 138 days	28,738	39.44	--
12.	Madhya Pradesh	11 districts	152	2 to 292 days	2,027 MRs	472.88	--
13.	Maharashtra	4 districts	175	15 to 345 days	--	7,293.23	--
14.	Nagaland	1 district	--	356 days	3,347	256.96	--
15.	Odisha	17 blocks	1,567	3 to 270 days	315	166.72	--

Sl. No.	Name of the State/UT	No. of GPs/ Blocks/ Districts	No. of works	Delay in payment of wages beyond 15 days	No. of job card holders	Amount of wages (₹ in lakh)	Amount of compensation not paid (₹ in lakh)
16.	Punjab	48 GPs	107	2 to 790 days	13,117	98.95	--
17.	Rajasthan	1 GP & 15 blocks	--	Up to 812 days	--	11,813.10	--
18.	Tamil Nadu	22 GPs	--	30 to 482 days	--	88.78	--
19.	Uttarakhand	100 GPs	500	1 to 669 days	13,278	382.86	199.17 (@ ₹ 1,500 Per HH)
20.	Uttar Pradesh	91 GPs, 05 blocks, 04 districts, and 04 LDs	362	1 to 273 days	14,885	144.17	--
21.	West Bengal	04 districts	--	11 to 810 days	--	43,788.73	--
22.	Dadra & Nagar Haveli	05 GPs	5	1 to 123 days	251 MRs	23.34	--
23.	Puducherry	02 blocks	--	Up to 137 days	1,882 MRs	426.05	--
	Total	574 GPs, 72 blocks, 27 districts and 6 line departments				68,672.00	

Annex-7G
Irregular cash payment of wages
 (Refer to paragraph 7.3.5)

Sl. No.	Name of the State	No. of GPs/ Blocks/ Districts	Amount of wages paid in cash (₹ In lakh)	Period
1.	Andhra Pradesh	2 GPs	0.09	2009-10 and 2011-12
2.	Bihar	2 GPs	0.67	January 2009 to December 2009
3.	Maharashtra	1 district (Thane)	30.52	2009-10
		1 district (Buldhana)	29.09	September 2008 to July 2009
4.	Manipur	20 GPs	1,143.38	2009-10 to 2011-12
5.	Punjab	4 GPs	6.80	March 2011 to August 2011
6.	Rajasthan	27 GPs	463.98	October 2008 to March 2009
	Total	55 GPs and 2 districts	1,674.53	

Annex-7H
Deployment of Mates
 (Refer to paragraph 7.4)

Sl. No.	Name of State	No. of GPs/ Blocks/Districts	Brief of irregularities
01.	Assam	38 GPs	Mates had not been engaged during 2007-12.
02.	Kerala	6 GPs	Mates were not rotated during 2007-12.
		1 GP	Wages to mates were classified under unskilled wages.
03.	Maharashtra	9 districts	Mates were not appointed in test checked districts.
04.	Mizoram	39 GPs	Mates had not been engaged during 2007-12.
05.	Rajasthan	11 blocks	Expenditure of ₹ 4.26 crore on account of mates wages was misclassified under labour component. As a result accurate wage material ratio could not be ascertained and state shifted the liability to Central Government.
06.	Uttarakhand	100 GPs	No mates were engaged in 899 test checked works.
07.	West Bengal	10 GPs	No training was given to mates during 2007-12.

Annex-71
Tampering of Muster Rolls
 (Refer to paragraph 7.5.1)

Sl. No.	Name of the State	No. of GPs/ Blocks/Districts	No. of Muster Rolls	Amount (₹ in lakh)
1.	Andhra Pradesh	11 GPs	93	4.32
2.	Bihar	24 GPs	213	7.84
3.	Haryana	14 GPs	22	3.44
4.	Jharkhand	46 GPs	321	17.85
5.	Karnataka	29 GPs	127	7.94
6.	Kerala	9 GPs	26	1.95
7.	Manipur	1 GP	128	9.20
8.	Nagaland	5 GPs	6	10.31
9.	Odisha	4 blocks	78	23.73
10.	Uttar Pradesh	61 GPs and 1 block	259	27.00
	Total	200 GPs and 5 blocks	1,273	113.58

Annex-7J
Engagement of ghost workers in the Muster Rolls
 (Refer to paragraph 7.5.3)

Sl. No.	Name of the State	No. of GPs/ Blocks/ Districts	No. of MRs with ghost workers	No of ghost workers verified	Amount involved (₹ in lakh)
1.	Assam*	2 GPs	189	2,016	20.59
2.	Haryana	1 GP	1	1	0.02
3.	Jharkhand	2 GPs	50	61	2.28
4.	Karnataka*	8 districts	1,659	3,077	23.14
5.	Odisha	4 blocks	5	170	3.34
6.	Punjab	4 GPs	7	34	0.53
7.	Rajasthan	2 GPs	21	82	--
8.	West Bengal	4 GPs	--	29	0.20
	Total	15 GPs, 4 blocks and 8 districts	1,932	5,470	50.10

* Para as per MIS

Annex-7K

Engagement of workers under different Muster Rolls for the same period

(Refer to paragraph 7.5.4)

Sl. No.	Name of the State/UT	No. of GPs/ Blocks/ Districts	No. of Muster Rolls	No. of workers with double engagement (with overlapping entries)	Amount involved (₹ in lakh)
1.	Andhra Pradesh	24GPs	75	80	--
2.	Assam	2 GPs	57	559	4.90
3.	Bihar	9 GPs and 1 district	104	159	1.04
4.	Gujarat	7 blocks	99	201	1.21
5.	Haryana	1 GP	3	3	0.03
6.	Jharkhand	11 GPs	55	238	2.11
7.	Karnataka*	8 GPs	1,154	3,081	54.05
8.	Kerala	3 GPs	7	48	0.81
9.	Odisha	2 blocks	4	170	1.22
10.	Punjab	1 block	2	7	0.22
11.	West Bengal	2 GP and 1 district	5	5	0.06
12.	Lakshadweep	1 GP	2	2	0.04
Total		61 GPs, 10 blocks and 2 districts	1,567	4,553	65.69

* Figures as per MIS

Annex-7L
Payment of wages without signatures
(Refer to paragraph 7.5.5)

Sl. No.	Name of the State	No. of GPs/ Blocks/ Districts	No. of Muster Rolls/ Works	No of cases	Payment made without signature	Amount involved (₹ in lakh)
1.	Andhra Pradesh	1 GP	1 MRs	4	Household's	0.07
2.	Jharkhand	7 GPs	29 MRs	95	-do-	0.52
3.	Karnataka	7 GPs	123 MRs	1,627	-do-	21.24
4.	Manipur	1 GP	76 MRs	82	-do-	0.46
5.	Odisha	5 blocks	728 MRs	5,069	-do-	57.81
6.	Punjab	6 GPs	17 MRs	218	-do-	1.51
7.	Uttar Pradesh	14 GPs and 1 district	153 MRs	2,837	-do-	30.24
Total		36 GPs, 5 blocks and 1 district	1,127 MRs	9,932		111.85
8.	Andhra Pradesh	1 GP	1 MR	9	Competent Authority	0.05
9.	Jharkhand	21 GPs	376 MRs	--	-do-	22.08
10.	Tamil Nadu	21 GPs	35 Works	--	-do-	64.10
Total		43 GPs	377 MRs and 35 works			86.23

Annex-7M
Suspected Misappropriation of wages
(Refer to paragraph 7.5.6)

Sl. No.	Name of the State	No. of GPs/ Blocks/ Districts	No. of Muster Rolls/ Works	Reasons for suspected misappropriation of payment	Amount (₹ in lakh)
1.	Bihar	15GPs	64 MRs (20 Works)	Engagement of workers after completion of work	7.47
2.	Gujarat	2 blocks	--	Payment made without any supporting document like, MRs, MBs and vouchers.	607.39
3.	Himachal Pradesh	2 GPs	13 MRs (127 Cases)	Payment made on holidays	0.14
4.	Karnataka	* 8 districts	2,021 MRs	Payment made before last date of engagement of workers.	568.46
		1 block	24 MRs	MRs issued by PO after completion of work	24.48
5.	Punjab	3 GPs	3 MRs	Payment for 29 February 2011 made on 31 September 2011	0.05
		2 GPs	2 MRs	Payment made before execution of work	0.51
6.	Uttar Pradesh	1 GP	1 work	Payment made before execution of work	0.04
		11 GPs	250 MRs (43 Works)	Payment made before/ without measurement of work	22.29
Total		33 GPs, 3 blocks and 8 districts			1,230.83

* Figures as per MIS

Annex-7N
Requisite details not entered in MRs
 (Refer to paragraph 7.5.7)

Sl. No.	Name of the State/UT	No. of GPs/ Blocks/ Districts	No. of Muster Rolls	Shortcomings in MRs	Amount of payment (₹ in lakh)
1.	Bihar	7 districts	--	Unique Identification Number not given, only printed Sl. Nos. mentioned on MRs	--
2.	Himachal Pradesh	20 GPs	724	MRs did not have UID Number	--
3.	Jharkhand	1 GP	17	Names of labourers not recorded	0.66
		12 GPs	85	Period of work not recorded	5.35
4.	Karnataka	5 GPs	21	Job card number not mentioned	1.34
5.	Manipur	1 GP	322	Name of work, wages paid, and date, etc. not mentioned.	31.46
6.	Punjab	37 GPs	--	Unique Identification Number not mentioned	--
7.	Sikkim	4 blocks and 8 GPs	--	Unique Identification Number not mentioned	--
8.	Tamil Nadu	230 GPs	---	Unique Identification Number not mentioned	--
9.	Lakshadweep	3 GPs	35	Unique Identification Number not mentioned	--
		317 GPs, 4 blocks and 7 districts			

Annex-8A

Works executed without restricting material component to 40 per cent of total costs of work

(Refer to paragraph 8.2)

Sl. No.	Name of State/UT	District	Block	GP	Amount (₹ in crore)	Remarks
1.	Andhra Pradesh	Entire state	-	-	1,139.49	Expenditure of ₹ 1,935.49 crore and ₹ 54.51 crore were incurred on material and wages respectively. Thus, excess expenditure of ₹ 1,139.49 crore was incurred on material which could have resulted in generation of 10.63 crore persondays.
2.	Assam	7	-	-	46.70	The excess expenditure on material of ₹ 46.70 crore led to less generation of 42.64 lakh persondays.
3.	Bihar	5	7	19	7.94	--
4.	Gujarat	-	1	-	0.54	Entire expenditure of ₹ 0.90 crore on 25 drainage works (February 2011) was only towards material component.
5.	Jharkhand	2	2	34	33.72	At block and GP levels, ₹ 50.06 lakh excess expenditure was incurred on material component. At district level, excess expenditure of ₹ 33.22 crore on material resulted in short generation of 38.73 lakh persondays.
6.	Punjab	1	1	30	2.98	--
7.	Rajasthan	3	7	101	36.31	Excess expenditure on material component of ₹ 14.28 crore at district level, ₹ 7.32 crore at block level and ₹ 14.71 crore at GP level was noted.
8.	Sikkim	1	-	2	1.11	Excess expenditure of ₹ 1.11 crore on material resulted in short generation of 1.56 lakh persondays in East Sikkim district.
9.	Tripura	2	-	-	4.66	Excess expenditure of ₹ 4.66 crore on material resulted in short generation of 5.48 lakh persondays.
10.	Uttar Pradesh	-	-	460	10.95	--
11.	Uttarakhand	4	-	-	0.26	Excess expenditure of ₹ 0.26 crore on material resulted in short generation of 21,603 persondays.
12.	Dadra & Nagar Haveli	-	-	3	0.07	--
	Total	25	18	649	1,284.73	

Annex-8B Execution of inadmissible works

(Refer to paragraph 8.3)

Sl. No.	Name of State/UT	District	Block	GP	No. of inadmissible works	Nature of work executed	Amount (₹ in crore)	Remarks
1.	Arunachal Pradesh	4	-	-	55	Cement concrete roads	2.96	--
		1	-	-	8	Earthen road	0.07	Eight road works were executed without gravel/stone support for stability.
2.	Assam	-	3	-	10	Construction of raised platform for cattle and other animals	0.58	--
		-	4	-	10	Development work of <i>Shamshaan Bhumi</i>	0.35	--
		-	2	-	15	Earthen/ <i>Kutch</i> a roads	1.22	--
3.	Bihar	1 district and 1 line department	2	12	49	Generator shade, <i>Pucca</i> platform, right to public services centre, <i>pucca</i> cement concrete road.	2.11	--
			-	3	-	52	Plantation work	0.45
4.	Chhattisgarh	1	-	-	6	Installation of entry gates and information board over the National/state Highways for welcoming the visitors.	0.31	
			-	14	146	<i>Kutch</i> a roads, etc.	1.60	--
5.	Goa	-	-	-	-	-	-	--

6.	Gujarat	3	-	1	377	Earthen roads, cement concrete roads and roads works	6.68	Expenditure of ₹ 2.44 crore on earthen roads, ₹ 0.31 crore on construction of 7 cement concrete roads and ₹ 3.93 crore on other road works had been incurred.
7.	Haryana	-	-	25	31	Earthen roads	1.06	Works were executed without stabilization of top surface and adequate provisions for drainage.
		-	-	16	27	Cement concrete/interlocking paver blocks roads	0.80	--
8.	Himachal Pradesh	-	-	26	97	Kutchha roads	0.98	Works were executed without stabilization of top surface and adequate provision for drainage and culverts.
		3	-	-	723	Repair and Maintenance of roads	42.15	DPCs in three districts had sanctioned ₹ 42.15 crore to the Himachal Pradesh PWD for 723 repair and maintenance works of roads.
9.	Jharkhand	6	-	-	1,176	Mitti murram works/earthen roads	21.43	--
10.	Karnataka*	Entire state	-	-	23,816	Earthen roads	77.30	--
11.	Kerala	2	2	-	15	Foundation work of houses under EMS and IAY housing schemes, anti sea erosion work and rubber plantation.	0.97	Expenditure of ₹ 0.40 crore on foundation work of houses, ₹ 0.56 crore on anti sea erosion work and ₹ 0.007 crore on rubber plantations had been incurred.
		1	-	-	559	Earthen roads	2.22	--
12.	Madhya Pradesh	-	-	69	132	Mitti murram works/earthen roads	4.90	Mitti murram roads were constructed without proper compaction, side slopes, side drains, cross drainage and other required technical inputs.
		-	-	10	10	Construction of bathing ghats/stairs	0.34	--
		-	-	34	38	Cement Concrete Roads	0.66	--
		-	-	7	10	Construction of platform,	0.22	--

									leveling and boundary walls of cremation grounds				
13.	Maharashtra	-	-	8	11				Jatropha plantation	0.09	--		
		-	2	-	26				Earthen roads	0.85		In Lakhani block, 22 works of ₹ 0.73 crore and four works of ₹ 0.12 crore in Khamgaon were executed.	
		6	-	-	5,160				Rural connectivity	46.32		On joint physical verification, the roads constructed were not found to be all weather access roads.	
14.	Manipur	-	-	52	119				Road works	10.73		On joint physical verification, 119 test checked works were not found to be all weather access roads.	
15.	Mizoram	2	-	-	43				Earthen roads	12.57		Expenditure of ₹ 12.57 crore were incurred on rural connectivity works without use of material (district Lunglei: ₹ 3.30 crore for 30 km of roads and ₹ 9.27 crore for Distirct Lawngtlai for 368 km of roads). Assets created were not of durable nature.	
16.	Nagaland	3	-	-	45				Reinforce cement concrete/black topping of road	10.01	--		
		3	-	-	127				Earthen roads	17.09	--		
17.	Odisha	-	10	-	568				Cement concrete-roads and Earthen roads	13.18		Expenditure of ₹ 12.36 crore on construction of earthen roads and ₹ 0.82 crore on cement concrete roads were incurred.	
18.	Punjab	-	-	52	67				Retaining walls, cement concrete roads, tubewell for Samiti, etc	1.20	--		
19.	Rajasthan	-	-	48	66				Construction of cement concrete roads, rest house and repair of office building	5.62	--		

						37	Gravel road without connectivity	2.56	Audit observed that 37 road works were executed without providing connectivity to villages and had no use for public.
20.	Tamil Nadu	Entire states	-	-	62,588	62,588	Kutcha roads without connectivity	1919.88	Audit observed that 62,588 road works were executed without use of material.
21.	Tripura	-	-	60	2,825	2,825	Kutcha roads without stabilization of top surface and Jungle cutting works	5.79	Expenditure of ₹ 5.29 crore on construction of 2765 Kutcha road and ₹ 0.50 crore on 60 jungle cutting works had been incurred.
22.	Uttar Pradesh	-	-	393	2,265	2,265	Earthen road	15.60	--
		2 districts and 1 line department	12	84	272	272	Purchase of plants, Interlocking works, Mitti bharai, construction of model ponds and Ponds constructed without inlet/outlet, lacking source of water	10.26	--
23.	Andaman & Nicobar Islands	2	-	-	259	259	Rural connectivity	8.66	Rural connectivity works were executed without any material component.
24.	Puducherry	-	1	-	155	155	Jungle clearance works	0.64	--
	Total	40 districts and 2 line departments	41	940	1,01,995	1,01,995		2,250.41	

* Figures as per MIS

Annex-8C
Work executed on ineligible individuals' land
 (Refer to paragraph 8.4)

Sl. No.	Name of State	District	Block	GP	Remarks
1.	Assam	-	-	2	Two works were executed at a cost of ₹ 1.53 lakh and ₹ 1.40 lakh respectively on the lands of the GP president's father and the Anchlik Parishad Member (ineligible beneficiaries). Moreover, these works were not incorporated by DPC/GP in Annual Plan.
2.	Goa	-	-	6	Permissible works such as construction water tank was executed on land of ineligible individuals and non-permissible works such as protection wall, <i>kutchra</i> road, foot path, compound walls, etc. were executed on land owned by eligible individuals involving total financial implication of ₹ 11.44 lakh.
3.	Kerala	-	-	1	Land development work was undertaken on the land, the owner of which had more than five acres of land.
4.	Uttar Pradesh	-	-	52	Works were executed on lands of individuals without identifying their status of belonging to weaker sections of society.
	Total	-	-	61	

Annex-8D

Details of abandoned works

(Refer to paragraph 8.5)

Sl. No.	Name of State/UT	District	Block	GP	No. of abandoned work	Nature of work executed	Amount of Expenditure (₹ in crore)	Remarks
1.	Assam	-	-	1	1	Excavation of public fishery	0.04	Work was not completed due to inundation of the executed part.
		-	-	1	1	Afforestation and horticulture farm at Pujali field near Pujali Beel	0.08	Workers were reluctant to work since the land around the Beel was used by them as cattle grazing field.
		-	-	1	1	Clearing of Katurajan	0.04	Work was not completed due to public obstruction.
		-	-	3	3	Construction of road and Agri-bundh	0.07	Work was not completed due to public obstruction.
2.	Chhattisgarh	1	-	-	40	Rural connectivity and minor irrigation canals, etc.	3.24	--
		-	-	1	1	Major portion of flood protection bund	0.31	Work was washed away by flood water due to non-execution of initial precautionary protection work on the river bank.
3.	Goa	6	-	-	4,700	Different types of works	164.59	Audit observed that 4,700 works were cancelled after incurring infructuous expenditure of ₹ 164.59 crore due to various problems.
		2	-	-	13	Rural connectivity, flood control and renovation of traditional water bodies	0.10	--

4.	Jammu & Kashmir	-	8	-	484	All type of works	2.92	Works had been abandoned midway due to non-availability of labour in subsequent years, land disputes, forest clearance was awaited, etc.
5.	Jharkhand	-	-	244	2,472	Construction of irrigation well	1.72	Reasons attributed to this were emergence of hard rock strata during the course of execution and delay in issue of work order.
6.	Kerala	-	-	1	5	Flood relief work in water logged areas.	0.04	Works were abandoned half way to avoid purchase of material component originally included in the estimates.
7.	Maharashtra	2	-	-	1,423	Nalla saralikaran works and farm ponds	34.22	During the course of execution of 1,203 Nalla saralikaran works, Nalla saralikaran work was declassified of permissible work. Works had been abandoned midway after incurring infructuous expenditure of ₹ 33.72 crore. Labour problems and hard strata arose during the course of execution of 220 farm ponds works. Works had been abandoned midway after incurring infructuous expenditure of ₹ 0.50 crore.
8.	Odisha	-	6	1	1	Public well for drinking water	0.01	The work was abandoned due to submergence.
9.	Punjab	-	-	2	23	Rural connectivity	0.49	Intended purpose of the project could not be achieved, hence abandoned.
10.	Uttar Pradesh	2	-	1	47	Clearance of jungle weed, renovation of pond Brick work, Kharanja work, culvert, approach road and earthwork	0.03	Works were abandoned due to rain.
11.	Lakshadweep	-	1	-	1		0.02	Works were abandoned due to non-availability of funds. Cost of material was very high
	Total	13	15	256	9,220		209.57	

Annex-8E

Details of Infructuous expenditure on work

(Refer to paragraph 8.5)

Sl. No.	Name of State	District	Block	GP	No. of work Infructuous	Nature of work executed	Amount (₹ in crore)	Remarks
1.	Assam	-	-	1	1	Plugging the breach caused in the Puthimari ring bund embankment by engaging job card holders	0.08	Work was left incomplete as the ring bund was washed away in flood.
2.	Bihar	-	-	1	20	Plantation work	0.13	Plantation was removed by flood control department for widening of river embankment.
3.	Chhattisgarh	-	-	1	7	Wells on the land of the 10 beneficiaries	0.03	The works executed had collapsed.
4.	Gujarat	-	-	1	1	Deepening of pond	0.24	On joint physical verification it was observed that pond did not have inlet and outlet and therefore, deepening of pond did not add to storage capacity of pond. Hence, expenditure incurred was infructuous.
5.	Kerala	-	-	1	1	Construction of contour bund	0.37	Work did not exist physically.
6.	Punjab	-	-	1	1	Renovation of pond	0.02	Due to non maintenance of pond, jungle weed had grown up again and therefore expenditure incurred on renovation of pond was rendered infructuous.
7.	Rajasthan	-	-	3	4	Construction of canals	0.68	Canals were constructed without connecting them with source of water.
		-	-	7	9	Construction of anicut check dam, <i>kutchha</i> dam, etc.	0.81	Works were executed without ensuring sufficient catchment area and wrong selection of site, etc.
	Total	-	-	16	44		2.36	

Annex-8F Incomplete works (Refer to paragraph 8.5)

Sl. No.	Name of State/UT	District	Block	GP	No. of incomplete work	Nature of work executed	Amount (₹ in crore)	Remarks
1.	Andhra Pradesh	-	-	86	188	All types of works	4.73	-
2.	Assam	-	-	8	10	Land development, rural connectivity and canal system of Majrabari	1.10	Work was not completed due to land dispute and non-receipt of funds.
3.	Bihar	3 districts and 3 line departments	10	41	754	Pucca works like brick soiling, <i>pulia</i> and culvert	12.64	--
4.	Chhattisgarh	6	-	-	29,636	All types of works	902.37	Works given to the line departments i.e., PWD, WRD, RES, Forest, Agriculture and Sericulture Departments and GPs were incomplete.
		2	-	-	98	Construction of Water Bound Macadam (WBM) road	4.47	--
		1	-	-	399	Road works, up-gradation of Ponds/tanks, land development, etc.	3.26	Works were incomplete due to non-availability of sufficient government land and roller in time for compaction work.
5.	Gujarat	-	4	-	392	Group well	5.25	--
6.	Jharkhand	6	-	-	2,949	Construction of wells, ponds, roads, etc.	27.91	Works remained incomplete after the lapse of up to five years due to improper planning, slow progress of work, engagement of one Gram Rozgar Sahayak in multiple works, etc.

7.	Karnataka*	Entire state	-	-	7,33,897	All types of works	3,057.11	--
8.	Manipur	-	2	-	5	Construction of public wells and rubber plantation	0.17	--
9.	Odisha	-	8	-	266	Excavation of multipurpose farm ponds to provide irrigation facility, horticulture plantation and land development facility on land owned by SC/ST/BPL families and IAY Scheme beneficiaries	0.53	--
10.	Rajasthan	-	-	76	205	Gravel roads	7.04	--
		-	-	174	664	All types of works	36.58	Works were incomplete since 2008-09.
11.	Tripura	-	2	-	26	All types of works	1.87	Works were incomplete for one to four years due to site problem, delay in commencement, slow progress of work, non supply of bricks in time, etc.
12.	Uttar Pradesh	2	1	8	23	Brick soiling work, <i>kharanja</i> work, culvert, approach road and earthwork	0.29	--
13.	Puducherry	-	-	10	63	Deepening and de-silting of ponds	5.44	Works had remained incomplete for more than two years.
	Total	20 districts and 3 line departments	27	403	7,69,575		4,070.76	

* Figures as per MIS

Annex-8G

Details of wasteful expenditure on plantation scheme

(Refer to paragraph 8.6)

Sl. No.	Name of State	District	Block	GP	No. of wasteful plantation work	Amount (₹ in crore)	Remarks
1.	Andhra Pradesh	-	-	21	49	0.42	Saplings and mango plantation could not survive as work was executed in offseason and lack of water.
2.	Bihar	-	-	66	882	2.06	--
3.	Gujarat	-	-	5	8	0.03	Plantation did not survive due to its non-maintenance.
4.	Kerala	-	-	7	47	0.24	--
5.	Manipur	-	-	3	4	0.11	--
		-	-	5	6	0.27	--
		4	-	-	124	4.35	--
6.	Mizoram	-	1	-	123	3.24	Plantation of 5.82 lakh of locally available seedlings of different varieties did not survive.
7.	Rajasthan	-	-	49	329	1.15	Only 0 to 23 per cent of plantation works had survived.
8.	Uttar Pradesh	-	-	46	55,344	0.32	--
	Total	4	1	202	56,916	12.19	

Annex-8H

Non creation of Durable Assets

(Refer to paragraph 8.7)

Sl. No.	Name of State/UT	District	Block	GP	No. of work	Nature of work	Amount (₹ in crore)	Remarks
1.	Gujarat	Entire state	-	-	2,64,652	Construction of 1,000 <i>boribandhs</i> in each block	101.25	Works did not exist physically.
2.	Kerala	Entire state	-	-	-		2,483.90	As per directions of state government, works were executed without material component.
3.	Mizoram	-	-	27	27	Construction of side drains for flood control	0.62	Constructions of 27 side drains for flood control were undertaken without material.
4.	Tamil Nadu	Entire state	-	-	1,24,598	Desilting of ponds, minor irrigation tanks, supply channels and irrigation wells	3,921.87	Works were executed without material.
5.	West Bengal	-	-	24	293	Earthen road	6.53	--
6.	Puducherry	-	-	97	2,381	Deepening of ponds, desilting of channels, jungle clearance, etc.	33.18	--
Total							6,547.35	

Annex-8I

Irregularities in purchase of material

(Refer to paragraph 8.8)

Sl. No.	Name of State	District	Block	GP	No. of items purchased	Nature of purchase of item	Amount (₹ in crore)	Remarks
1.	Andhra Pradesh	1 district and 1 line department	-	-	-	Supply of polythene bags, water storage tanks, teak stumps, watering with mobile tankers	3.37	Bids were not invited for purchase of items/material.
		-	1	-	-	Nursery and Rural Connectivity Project (RCP) works for supply of sign boards to RCP works	0.07	Payments were made to firms other than suppliers/WEMs in respect of nursery and RCP works. Instances of payments to unauthorized account holders were also noticed.
		1	-	-	-	Procurement of plastic water containers	0.30	Prescribed norms/procedure was not followed for procurement.
2.	Jammu & Kashmir	-	6	-	1,32,681	Purchase of cement bag	4.67	Prescribed norms/procedure was not followed for procurement.
3.	Jharkhand	1	-	-	-	Furnishing of conference hall	0.13	Supply of material, furnishing and electrification works were carried out by M/s Sunrise Roadlines Construction Division, Chaibasa prior to preparation of the estimate and administrative approval which was irregular. Moreover, this was not a permissible work under the Scheme.
		-	-	47	-	Procurement of material	11.93	Expenditure of ₹ 11.93 crore was incurred on procurement of materials such as boulders, metal, chips, murrum, etc. from unregistered suppliers.

4.	Nagaland	1	-	-	-	-	0.66	Prescribed norms/procedure was not followed for procurement.
5.	Uttar Pradesh	1	954	-	-	-	0.24	Almirahs were purchased without inviting tenders.
		1	21	-	-	-	0.03	Video-cameras were purchased without inviting tenders.
		1	970	-	-	-	0.51	Digital Cameras were purchased without inviting tenders.
		-	-	3	-	-	1.04	Construction material was purchased without inviting tenders.
	Total	7 district and 1 line department		47	10		22.95	

Annex-8J
Non-Accounting of material at site
 (Refer to Para 8.9)

Sl. No.	Name of State	District	Block	GP	Nature of purchase of material	Amount (₹ in crore)	Remarks
1.	Andhra Pradesh	1	-	-	Procurement of seeds/saplings	0.95	DFO, Hyderabad made payments to the suppliers without ensuring actual receipt of stock/prior to receipt of stock.
2.	Assam	-	-	14	Sand gravel, stone chips, cement, black wire, bamboo, wood planks, etc.	6.12	No site Account was maintained in respect of material procured at GP levels and as a result the materials worth ₹ 6.12 crore remained unaccounted.
		-	2	11	Sand gravel, stone chips, cement, black wire, wood planks, etc.	43.28	--
		-	-	11	27 schemes	0.53	Audit observed that ₹ 0.53 crore was incurred on procurement of material in 27 schemes without maintaining any stock book and site accounts.
	Total	1	2	36		50.88	

Annex-8K

Works executed without assigning unique identity number

(Refer to paragraph 8.10)

Sl. No	Name of State/UT	District	Remarks
1.	Arunachal Pradesh	4	--
2.	Bihar	15	The development plan did not contain the unique identity number however, the same was provided at the time of MIS entry.
3.	Gujarat	6	Unique identity numbers were generated by the system at the time of making MIS entries, however no unique identity number was provided either at the time of preparation of labour budget or at the time of technical and administrative sanction.
4.	Jammu & Kashmir	6	Unique identity numbers had neither been indicated in the Annual Action Plans nor in the progress reports.
5.	Kerala	4	Unique identity numbers were not provided in the Annual Action Plan. However, unique identity numbers were provided in MIS for each work undertaken for execution.
6.	Maharashtra	2	Unique identity numbers were provided at the time of entering muster roll in MIS of MGNREGS. However, the development plan did not contain the unique identity number.
7.	Manipur	4	--
8.	Nagaland	3	Different unique identity numbers were given for the same work which was executed in phased manner during the year or in the subsequent year.
9.	Punjab	2	There was no system of mentioning the plot numbers of the sites where works were to be executed so each work did not have a unique location code.
10.	Rajasthan	1	Unique identity numbers were not generated for each work at the time of sanction in Jaisalmer district.
11.	Tamil Nadu	6	--
12.	Tripura	2	Unique identity numbers were not mentioned against each work included in the annual action plan and the asset register. However, while entering the data in MIS, these numbers were generated.
13.	Uttar Pradesh	10	--
14.	Lakshadweep	1	--
	Total	66	

Annex-8L
Works executed without support of Line Department
 (Refer to paragraph 8.11)

Sl. No	Name of State	District	Remarks
1.	Kerala	4	--
2.	Mizoram	2	State government notified the line department of the government as an implementing agency other than Village Council. However, it was noticed that all the works were executed by the Village Councils without involving any line department.
3.	Nagaland	3	--
4.	Uttar Pradesh	18	--
	Total	27	

Annex-8M
Works executed by contractors
 (Refer to paragraph 8.12)

Sl. No.	Name of State	District	Block	GP	Amount (₹ in crore)	Remarks
1.	Assam	1	-	-	0.21	Contractor was engaged by the Water Resource Department for construction of wooden bridge.
2.	Chhattisgarh	5	-	-	3.96	A firm was contracted for making MIS data entry.
		1	-	-	0.22	A firm was contracted for making MIS data entry.
3.	Kerala	-	1	-	0.03	Contractor was engaged for construction of thatched sheds and toilets in district agriculture farm, Peringamala.
4.	Nagaland	-	-	1	0.39	Funds of ₹ 33.80 lakh for construction of sanitary drainage and ₹ 5.26 lakh for construction of irrigation canal were diverted for construction of Rest House and Primary Health Centre building. Further, it was observed that contractor was engaged for construction of Rest House and PHC building.
5.	Uttar Pradesh	-	-	1	0.02	Contractor was engaged for 7,356 plantation work.
	Total	7	1	2	4.83	

Annex-8N
Works executed with use of machinery
 (Refer to paragraph 8.13)

Sl. No.	Name of State	District	Block	GP	Amount (₹ in crore)	Remarks
1.	Bihar	-	-	33	0.23	Tractors were used for 50 works.
2.	Karnataka	Entire state	-	-	15.94	JCB machines were used on rural connectivity works.
3.	Manipur	3	-	-	1.56	Heavy machinery was used in nine works out of 600 test checked works.
4.	Odisha	-	1	1	0.06	JCB machine and tractors were used to construct a pond.
5.	Punjab	-	-	6	0.02	JCB machine and mixer machine were used in eight works.
6.	Tripura	1	-	-	0.40	Machinery was used in three works.
	Total	4	1	40	18.21	

Annex-80
Works executed without administrative and technical sanction
 (Refer to paragraph 8.14)

Sl. No	Name of State	District	Block	GP	Number/Nature of works executed	Amount (₹ in crore)
1.	Arunachal Pradesh	-	1	-	14	2.18
2.	Assam	-	-	1	(i) Construction of road from Nayapara to Bahati PWD road, and (ii) Construction of road from Nayapara High Madrassa to Dabarpur	0.10
		-	-	1	Erosion protection work at Jamuna river near Dandpur	0.28
		-	-	6	11	0.32
3.	Chhattisgarh	-	-	1	Plantation of one lakh plants in 40 hectare area	1.08
4.	Mizoram	-	-	27	0	3.61
5.	Odisha	-	7	-	69	1.55
6.	Uttar Pradesh	1	6	17	237	13.25
	Total	1	14	53	334	22.37

Annex-8P
Excess expenditure on projects over sanctioned estimate
 (Refer to paragraph 8.14)

Sl. No	Name of State	District	Block	GP	No. of work	Excess Amount Incurred (₹ in crore)	Remarks
1.	Haryana	-	-	1	1	0.02	An expenditure of ₹ 0.06 crore was incurred against the sanctioned estimate of ₹ 0.04 crore on digging of pond.
2.	Jharkhand	-	-	3	4	0.04	An expenditure of ₹ 0.28 crore was incurred against the sanctioned estimate of ₹ 0.24 crore.
3.	Meghalaya	-	1	-	112	0.40	Final expenditure on 112 projects exceeded the sanctioned estimate by ₹ 0.40 crore.
4.	Nagaland	-	-	-	2	0.26	Two infrastructure projects were completed at the cost of ₹ 0.40 crore against the estimate of ₹ 0.14 crore.
5.	West Bengal	-	-	4	5	0.06	--
	Total	-	1	8	124	0.78	

Annex-8Q

Works executed without display of work site boards

(Refer to paragraph 8.15)

Sl. No.	Name of State	District	Remarks
1.	Gujarat	6	On physical verification of the projects it was noticed that works site board showing date of commencement of work, date of completion work and other technical details of work were not displayed.
2.	Maharashtra	9	Worksite boards were not displayed in 1,164 works.
3.	Manipur	4	Worksite boards did not display date of commencement of work, date of completion of work and other technical details of work
4.	Nagaland	3	On physical verification of the projects, it was noticed that worksite boards were not displayed.
5.	Odisha	8	Worksite boards were not found in 573 test checked works.
6.	Rajasthan	8	Worksite boards were not found in 1,190 test checked works.
7.	Tripura	2	The worksite boards were not found in 234 cases.
8.	Uttar Pradesh	18	Worksite boards with complete details were not displayed in 3,599 test checked works.
9.	West Bengal	1	Worksite boards were not found in all selected work sites in Jalpaiguri district.
Total		59	

Annex-8R

Non Preparation of State/District Schedule of Rates (SoR)

(Refer to paragraph 8.16)

Sl. No.	Name of State	District	Observation
1.	Arunachal Pradesh	4	No SoR for MGNREGS works was prepared for the state/districts. The estimates for works were prepared by blocks on PWD item rates.
2.	Bihar	15	The state government did not devise SoR for MGNREGS works. The SoR of Public Works Department had been followed by the implementing agencies.
3.	Kerala	4	Out of the four test checked districts, SoR for MGNREGS was prepared only in Kottayam.
4.	Manipur	4	No separate SoR was prescribed (based on the comprehensive work, time and motion studies) for MGNREGS works. Manipur schedule of rates (MSR) prepared by the state public works department was utilised for preparing estimates of MGNREGS works.
5.	Punjab	6	No separate SoR for MGNREGS had been prepared by the state.
6.	Sikkim	2	The Sikkim PWD works SoR 2006 had been followed by the implementing agencies.
	Total	35	

Annex-8S

Payment without Measurement of Works

(Refer to paragraph 8.17)

Sl. No.	Name of State	District	Block	GP	No. of work	Amount (₹ in crore)	Remarks
1.	Assam	-	-	1	4	0.07	Workers were paid wages without recording measurement of works by the JE/AE.
		-	-	6	21	0.70	Expenditure of ₹ 0.70 crore was incurred in 21 works without recording measurement in MBs.
2.	Bihar	-	1	8	27	0.68	--
3.	Jharkhand	-	-	20	587	9.16	Measurement of work had not been verified by qualified technical persons.
		-	1	-	1	0.19	Measurement of a work was required to be finally approved by the Executive Engineer if the value of work exceeded ₹ 1.00 lakh. However, it was observed that in Bharno block ₹ 0.19 crore was paid to an executing agent without the approval of Executive Engineer.
4.	Kerala	-	-	1	45	0.13	Payment of ₹ 0.13 crore was made without taking measurement during the course of execution of work. It was also seen that measurements were recorded in MBs without proper details of location of work site and hence works could not be verified physically.
5.	Tamil Nadu	-	-	4	7	0.29	Measurements were not recorded or not authenticated by the technical staff in respect of muster roll payments.
		-	-	8	8	0.12	Muster rolls for value of ₹ 0.12 crore were passed and paid. It was noticed that pass orders for the muster roll payments were not signed by Programme Officers of the blocks in the MB of the works.
6.	Uttar Pradesh	-	-	5	9	0.09	Payment was made without measurement of works.
	Total	-	2	53	709	11.43	

Annex-8T

Absence of work-site facilities

(Refer to paragraph 8.18)

Sl. No.	Name of State/UT	District	Remarks
1.	Gujarat	5	Work site facilities were not provided.
2.	Kerala	4	Work site facilities except crèche were provided.
3.	Rajasthan	1	Audit observed that 100 medical kits of ₹ 0.36 lakh having expiry date of December 2010 were received on 19 June 2010 from Zila Parishad and these were distributed to MGNREGS workers between December 2010 to June 2011.
4.	Sikkim	2	Crèche for children below the age of six years was not provided.
5.	Tamil Nadu	3	Worksite facilities such as shades and crèche were not provided.
6.	Uttar Pradesh	18	No worksite facility except drinking water was provided.
7.	West Bengal	5	In none of the test checked GPs crèche for children was provided at worksites.
8.	Puducherry	2	Work site facilities i.e., drinking water, shade, first-aid and crèche were not provided at work sites.
Total		40	

Annex-8U

Work without three stages photographs

(Refer to paragraph 8.19)

Sl. No.	Name of State/UT	District	Remarks
1.	Arunachal Pradesh	4	Pre-mid-post project stages of works were not recorded with photographs.
2.	Assam	2	No photographs of pre-mid-post stages of works were on record.
3.	Gujarat	6	Three stage photographs were not found attached in any test checked work.
4.	Karnataka*	Entire state	Pre-mid-post stages photographs of works had not been uploaded in respect of 5.25 lakh works completed. In respect of other 10,490 works, photographs of only one or two stages had been uploaded.
5.	Kerala	4	Photographs of work sites were not taken in 2007-08, 2008-09 and 2009-10.
6.	Maharashtra	9	Pre-mid-post stages photographs were not taken except for works undertaken by the Forest Department in Buldhana.
7.	Manipur	2	Pre-mid-post stages photographs were not taken in 40 GPs of Tamenglong and Thoubal districts.
8.	Nagaland	3	Pre-mid-post stages photographs were not taken in 15 GPs out of the 54 test checked GPs.
9.	Odisha	8	Pre-mid-post stages photographs were not available in 1,098 works out of 1,333 works physically inspected.
10.	Tamil Nadu	2	Pre-mid-post stages photographs of works were not taken.
11.	Uttar Pradesh	12	During joint physical verification of works it was noticed that pre-mid-post stages photographs of 2,169 works were not taken and not found attached with the concerned works files.
12.	Lakshadweep	1	Pre-mid-post stages photographs of work had not been taken/maintained by the GPs and therefore were not produced to audit.
13.	Puducherry	2	Pre-mid-post stages photographs of works were not taken.
Total		55	

* Figures as per MIS

Annex-8V

Non issue of Project Completion Reports (PCRs)

(Refer to paragraph 8.19)

Sl. No.	Name of State/UT	District	No. of works executed	Remarks
1.	Arunachal Pradesh	4	-	Project Completion Reports were not available in respect of completed works.
2.	Assam	2	-	PCRs were not prepared in Kamrup (R) and Karbi Anglong districts.
3.	Bihar	15	-	PCR was not found attached in any of the completed works.
4.	Gujarat	6	923	PCRs were not found in the record of any of the test checked works.
5.	Himachal Pradesh	4	15,366	PCRs in respect of 15,366 works of ₹ 120.41 crore shown as completed, were not prepared and kept on record. In the absence of any PCR duly verified by a responsible officer, the authenticity of completed works could not be verified in audit.
6.	Karnataka*	Entire state	5,69,000	PCRs in respect of 4.07 lakh works out of 5.69 lakh works shown as completed during 2008-12, had not been uploaded onto MIS.
7.	Kerala	2	-	PCRs were not prepared.
8.	Nagaland	3	145	PCRs in respect of 145 works in 13 GPs were not available.
9.	Punjab	3	2,446	PCR was not prepared in respect of any of the works in selected GPs.
10.	Rajasthan	7	307	307 works were shown as completed but their PCRs were not issued.
11.	Sikkim	2	80	PCRs were not placed on records.
12.	Tamil Nadu	2	322	PCRs were not prepared.
13.	Tripura	2	600	Separate PCRs were not issued except making a record on the cover page of the muster roll.
14.	Uttar Pradesh	16	3,091	PCRs in respect of 3,091 works of ₹ 38.22 crore were not placed in concerned file of the work.
15.	West Bengal	5	-	There was no system of obtaining PCRs.
16.	Puducherry	2	-	There was no system of obtaining PCRs.
	Total	75	5,92,280	

* Figures as per MIS

Annex-8W

Execution of Suspect/Duplicate Work/Doubtful Payments

(Refer to paragraph 8.20)

Sl. No.	Name of State	District	Block	GP	No. and nature of works	Amount (₹ in crore)	Remarks
1.	Andhra Pradesh	-	8	-	Conveyance charges for tractors, transportation of silt	3.05	Large sums of money were credited to bank accounts of Sarpanches, Ward and Mandal Parishad Territorial Council Members purportedly for material payments after they had been nominated as Work Executing Members (WEMs) by GPs. Such payments to the eight joint accounts of the sarpanch/technical assistant were ₹ 3.05 crore, purportedly for transportation of silt for which either no records were available or false/fictitious records were created.
2.	Assam	-	1	-	2	0.13	During joint physical verification of two Anchlik Parishad level works, it was noticed that works did not exist physically.
		-	1	-	12	0.21	During joint physical verification, it was noticed that 12 horticulture works did not exist. The relevant estimates, MBs and vouchers were also not produced to audit.
		1	-	-	10	0.22	During joint physical verification and beneficiary survey, it was noticed that 10 works (rural connectivity) of ₹ 0.22 crore shown executed by AP/ZP did not exist physically.
		-	1	-	3	0.16	Expenditure of ₹ 0.23 crore was incurred on construction of three roads, out of which ₹ 0.16 crore was incurred on procuring sand gravel. However, audit observed that there were no entries of use of sand gravel in muster rolls. During joint physical verification also it was noticed that sand gravels were not found sprayed on these roads.
		-	-	1	-	0.02	Muster roll bills for ₹ 0.02 crore in respect of the work 'protection of Udalguri villages and its 10 adjoining villages from the erosion of river' were passed for payment. It was noticed that 188 names of beneficiaries were recorded in these MR bills without mentioning their identity number and bank/post office account number.
		-	-	8	21	0.31	During joint physical verification of 18 completed works of field development and rural connectivity, it was noticed that the works were not executed as per the estimates. There were shortfalls in the length, width and height of works executed. Thus, works were executed short by ₹ 0.24 crore. Three works of land development also were short executed by ₹ 0.07 crore.
		-	-	11	12	0.09	Material worth ₹ 0.09 crore was procured after completion of works.

3.	Bihar	-	-	18	-	-	0.22	Material for the works was purchased after completion of works.
		12	-	-	548	-	2.00	Agencies were given advance of ₹ 2.00 crore for execution of works. Despite works were not executed by agencies, advances were not recovered.
		-	-	14	-	-	0.08	Labourers were engaged after the completion of work.
		-	-	4	-	-	0.06	A sum of ₹ 0.06 crore was withdrawn without any work.
		-	-	5	-	-	0.03	--
		-	1	-	1	-	0.01	Expenditure of only ₹ 0.01 crore was shown in measurement, out of claim of expenditure of ₹ 0.02 crore.
4.	Haryana	-	-	1	1	-	0.04	WBM roads did not exist physically. Records relating to construction of roads as well as the cash book were not produced to audit.
5.	Jharkhand	-	1	-	20	-	0.05	Advance of ₹ 0.05 crore given during 2007-08 for completion of 20 works within three months was treated as final expenditure in the cash book. These works were neither started nor any action taken by the competent authority to recover the advance.
		-	2	-	5	-	0.01	DPC had approved the model estimate of a well having specification of diameter 15 feet and depth 35 feet. During joint physical verification of irrigation wells, it was noticed that the depth of the well was less than the prescribed depth by 2'6" to 6'3" .
		-	-	5	-	-	0.09	Material was purchased after three to twelve months of completion of work.
6.	Madhya Pradesh	-	-	1	3	-	0.07	During joint physical verification, it was noticed that three works of community gardening did not exist physically.
		1	-	-	18	-	1.06	During valuation and physical verification of works (conducted by the Executive Engineer, WRD, Satna), it was noticed that works only of ₹ 1.94 crore were executed out of ₹ 3.00 crore shown as incurred.
7.	Manipur	3	-	-	19	-	1.05	During joint physical verification, it was noticed that 19 works did not exist physically.
		1	-	-	2	-	0.24	For execution of two works, ₹ 0.25 crore had been paid to the implementing agency. However, the implementing agency executed only earthwork items of ₹ 0.01 crore.
8.	Nagaland	-	-	54	83	-	7.65	During joint physical verification of the assets created at selected GPs, it was noticed that 60 works of ₹ 4.22 crore in Dimapur district, seven works of ₹ 1.70 crore in Mon district and 16 works of ₹ 1.73 crore in Tuensang district did not exist physically.

		-	-	54	23	4.73	During joint physical verification of works, it was noticed that there were shortfalls in works both in execution of units as well as material cost for ₹ 0.49 crore in Dimapur district, ₹ 2.00 crore in Mon district and ₹ 2.24 crore in Tuensang district against the allocations made for that purpose.
9.	Odisha	-	-	1	1	0.02	Audit observed that a work of "Excavation of GP tank" was executed twice in consecutive two years for ₹ 0.02 crore each.
		-	-	1	1	0.02	Payment of ₹ 0.02 crore for execution of one work (Parvarti Sagar) was made without checking measurement.
10.	Rajasthan	-	-	6	9	0.16	On joint physical verification it was noticed that six works were executed only measuring 144.7 meter against the record entry measuring 150.50 meter. Part item of three works were not found in existence which was indicative of fake expenditure.
	Total	18	15	184	794	21.78	

Annex-10A

Position of Non – Maintenance of Records (Refer to paragraph 10.2)

Sl. No.	Name of the State/UT	Job card application register not maintained in			Job card register not maintained in			Employment register not maintained in			Muster roll issue/receipt register not maintained in			Work register not maintained in			Assets register not maintained in			Complaint register not maintained in			Monthly allotment and UC watch register not maintained in		
		Dist	Block	GP	Dist	Block	GP	Dist	Block	GP	Dist	Block	GP	Dist	Block	GP	Dist	Block	GP	Dist	Block	GP	Dist	Block	GP
1.	Andhra Pradesh	-	-	150	-	-	150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
2.	Arunachal Pradesh	-	-	-	-	-	-	-	-	9	-	-	-	9	-	-	-	-	-	-	-	-	-	-	-
3.	Assam	4	7	28	-	-	-	-	-	3	3	3	-	-	-	-	-	-	-	-	-	3	-	-	-
4.	Bihar	15	54	250	-	-	15	54	250	15	250	15	39	196	1	9	250	-	-	-	-	1	9	250	-
5.	Goa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-
6.	Gujarat	6	15	150	-	-	6	15	150	-	150	-	15	150	-	-	-	-	-	-	-	-	-	-	-
7.	Haryana	-	-	13	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.	Himachal Pradesh	-	-	-	-	-	-	-	32	-	-	-	-	-	-	90	-	-	-	-	-	-	-	-	-
9.	Jammu & Kashmir	-	12	113	-	-	12	113	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
10.	Jharkhand	4	7	40	4	8	46	4	8	4	10	65	8	54	4	8	62	4	8	5	10	75	-	-	-
11.	Karnataka	-	-	26	-	-	-	-	75	-	16	121	-	-	-	126	-	-	-	-	-	-	-	-	-
12.	Kerala	-	-	10	-	-	-	-	9	-	-	1	-	13	6	-	6	-	-	-	-	-	-	-	-
13.	Madhya Pradesh	-	17	167	-	-	5	13	4	10	8	57	-	24	162	-	24	215	-	-	-	-	-	18	162
14.	Maharashtra	-	-	-	-	-	6	-	160	-	-	-	2	6	60	-	-	-	-	-	-	-	-	-	-
15.	Meghalaya	4	8	89	-	-	8	89	-	8	89	-	8	89	8	89	4	8	89	4	8	89	4	8	89
16.	Nagaland	-	-	23	-	-	12	-	26	-	12	-	-	-	38	-	-	24	-	-	-	-	-	-	54
17.	Odisha	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18.	Punjab	4	6	53	-	-	4	37	7	62	7	62	-	7	62	-	7	62	-	7	62	-	7	62	-
19.	Tamil Nadu	-	-	-	-	-	-	-	-	-	-	-	8	23	230	8	23	230	-	11	140	-	-	-	-
20.	Tripura	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21.	Uttar Pradesh	18	39	7	-	-	93	-	7	18	1	73	18	16	377	18	10	143	-	7	143	-	-	-	-
22.	West Bengal	-	-	83	-	-	-	-	3	-	-	-	-	-	83	-	-	-	-	-	-	-	-	-	-
23.	Dadra & Nagar Haveli	1	-	3	-	-	-	-	2	-	-	-	1	-	1	1	3	-	-	-	-	1	1	3	-
24.	Puducherry	-	-	-	-	-	2	-	30	-	-	-	2	3	30	2	3	30	1	3	30	-	-	-	-
	Total	56	165	1205	4	43	482	37	108	1111	42	74	885	46	200	1665	48	167	1063	34	111	1300	10	56	442

Annex-10B

Position of incorrect maintenance of records (Refer to paragraph 10.3)

Sl. No.	Name of the State	Job card application register		Job card register		Employment register		Muster roll Issue/receipt register		Works register		Assets register		Complaint register		Monthly allotment and UC watch register	
		Block	GP	Block	GP	Block	GP	Block	GP	Block	GP	Block	GP	Block	GP	Block	GP
1.	Andhra Pradesh	-	-	-	-	-	-	-	-	-	-	-	-	-	15	-	-
2.	Arunachal Pradesh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.	Assam	-	-	-	-	83	-	-	-	-	-	1	-	-	-	-	-
4.	Goa	-	-	-	-	14	-	-	-	4	14	-	-	-	-	-	-
5.	Himachal Pradesh	-	20	-	-	38	-	-	-	-	-	-	-	-	9	90	90
6.	Jharkhand	10	127	9	121	9	117	7	102	8	111	-	9	113	9	105	7
7.	Karnataka	-	117	-	133	-	72	-	31	-	-	-	-	-	-	39	-
8.	Madhya Pradesh	10	100	29	248	23	220	20	191	-	11	98	-	22	198	4	40
9.	Manipur	9	90	9	90	9	90	9	90	2	-	-	2	-	-	-	-
10.	Odisha	-	-	-	199	-	199	-	-	8	20	199	-	-	199	8	20
11.	Sikkim	4	8	4	8	-	-	-	8	-	-	-	-	-	8	-	-
12.	Tripura	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.	Uttarakhand	-	100	-	-	-	100	-	-	-	-	-	-	-	100	-	-
14.	West Bengal	-	-	-	83	-	19	-	-	-	-	-	-	-	17	-	-
15.	Dadra & Nagar Haveli	-	2	-	10	-	5	-	-	-	-	-	-	-	3	-	-
	Total	39	564	51	892	41	957	36	422	10	43	551	2	42	736	11	57
																	15
																	255

Annex-10C

Other inadequacies in records

(Refer to paragraph 10.4)

Sl. No.	Name of the State	Nature of Objection
1.	Bihar	Scrutiny of Monthly Progress Report (MPR) revealed following discrepancies: <ul style="list-style-type: none"> ➤ Expenditure shown in MPR was overstated by ₹ 34.19 crore in comparison to Chartered Accountant report in Munger district during 2007-12. ➤ It was observed that MIS entry for ₹ 8.96 crore was not carried out by the line department and zila parishad in West Champaran district.
2.	Madhya Pradesh	The fortnightly reports of employment generation data of the GPs as prescribed in Para 9.2.2 of Operational Guidelines were not consolidated at block level. Hence, the actual data of employment generated under the Scheme was not available at any level of execution. The various implementing agencies relied only upon the MIS data which was not being reconciled with the actual data of employment generation.
3.	Rajasthan	Register of receipt and issue of muster rolls was maintained in all test checked blocks and GPs. However, 310 and 180 muster rolls were not recorded in receipt register of 12 GPs ¹ of respective blocks of Chaksu and Phagi and the muster roll register of GP Kathwala (block; Chaksu) was not produced to Audit. In absence of the non-receipt of muster rolls, possibility of misuse could not be ruled out.
4.	Tamil Nadu	Data available in MIS for 2009-10, 2010-11 and 2011-12 shows that unemployment allowance was due to be paid by the State for 324 days, 1,65,284 days and 1,75,406 days respectively. However, as per department's reply, payment of unemployment allowance did not arise as the jobs were provided immediately on demand. Thus, there was serious discrepancy between the database and reply of the department. The State government stated (June 2012) that the entries in the MIS data were due to errors made by the Data Entry Operators.

¹. District, Jaipur: block, Chaksu (six GPs: 310 MRs) and Phagi (six GPs: 180 MRs).

Annex-10D
Variation between data uploaded in the MIS and actual position
in terms of job cards

(Refer to paragraph 10.5)

Sl. No	Name of the State/UT	Nature of discrepancy	As per Data made available to Audit (figures in lakh)	As per Data uploaded in the MIS (figures in lakh)	Discrepancy noticed in		
					districts	Blocks	GPs
1.	Assam	Number of job cards issued	0.84	0.90	1 (Kamrup)	4	51
2.	Goa	Number of households job cards issued	0.32	0.29	2		
3.	Gujarat	Number of households job cards issued	2.65	3.25	1	-	-
		Number of households	0.25	0.35	-	1	-
4.	Jharkhand	Number of job cards issued	13.37	13.25	6	-	-
5.	Nagaland	Number of job cards issued	0.006	0.007	-	-	Pansa B GP
6.	Punjab	Number of job cards issued	23.93	25.10	-	-	-
7.	Rajasthan	Number of job cards (2009-12)	27.69	28.07	8	8	-
8.	Lakshadweep	Households job card issued	0.09	0.08	1		
		Households demanded employment	0.05	0.04	1	-	-
		Households provided Employment	0.05	0.04	1	-	-
		Households completed 100 days.	0.003	0.001	1	-	-
		Persondays generated	1.71	1.64	1	-	-

Annex-10E
Variation between data uploaded in the MIS and actual position in terms of
Opening/Closing Balances
(Refer to paragraph 10.5)

Sl. No	Name of the State	Nature of discrepancy	Figure as per Data made available to Audit (figures in crore)	Figure as per Data uploaded in the MIS (figures in crore)	Remarks
1.	Andhra Pradesh	Opening balance in Scheme fund 2009-10 at Director EGS office	0.84 (as per audited accounts by Chartered Accountant)	1,107.74	State level
		Opening balance in Scheme fund 2010-11 at Director EGS office	973.03 (as per audited accounts by Chartered Accountant)	1,169.51	
		Closing balance in Scheme fund 2009-10 at Director EGS office	973.03 (as per audited accounts by Chartered Accountant)	1,169.51	
		Closing balance in Scheme fund 2010-11 at Director EGS office	3,519.24 (as per audited accounts by Chartered Accountant)	3,645.75	
2.	Goa	Closing balance (fund) as on 31.03.2012 (₹ in lakh)	2.19	2.34	2 districts
3.	Kerala	Central release	1,084.26	951.05	State level
		State share	25.10	25.00	
		Miscellaneous receipt	8.75	7.78	
		Expenditure	1,003.83	1,054.90	
4.	Maharashtra	Closing balance as per DPCs	10.51	31.16	Nanded
		Closing balance as per DPCs	3.83	20.68	Yeotmal
		Closing balance as per DPCs	15.39	7.04	
		Closing balance as per DPCs	5.23	1.34	Bhandara Latur Buldhana
		Closing balance as per DPCs	8.25	1.26	
5.	Nagaland	Mismatch between the bank pass book and MIS in respect of amount received during 2009-12	49.14	92.86	3 districts

Annex-10F

Variation between data regarding employment generation uploaded in the MIS and actual position /actual data maintained

(Refer to paragraph 10.5)

Sl. No	Name of the State/UT	Nature of Discrepancy	Figure as per data made available to Audit (figures in lakh)	Figure as per data uploaded in MIS (figures in lakh)	Discrepancy noticed in			Remarks
					district	Block	GP	
1.	Bihar	Variation between MIS entry and MPR in terms of persondays (2009-12)	830	555.11	14	-	-	
2.	Goa	Variation in cumulative households demanded employment as on 31.03.2012 (in Nos.)	0.28	0.31	2	-	-	
		Variation in cumulative households provided employment as on 31.03.2012 (in Nos.)	0.28	0.32	2	-	-	
3.	Gujarat	Variation between MIS entry and MPR in terms of persondays (2009-12)	403.31	382.87	6	-	-	
		Variation in Cumulative households issued job cards(2009-12)	13.16	13.26	6	-	-	
		Households provided employment (2009-12)	11.25	10.48	6	-	-	
4.	Jharkhand	Variation in cumulative persondays generated during (2008-12)	974.67	885.38	6	-	-	
		Variation in cumulative households completed 100 days during (2008-12)	1.51	1.59	6	-	-	
		Variation in households demanded employment(State level)	69.61	63.83	-	-	-	
		Variation in households demanded employment (district level)	22.25	21.20	6	-	-	
		Variation in households provided employment(State level)	69.56	63.53	-	-	-	
		Variation in households provided employment (district level)	22.22	21.09	6	-	-	
5.	Kerala	Households registered	18.79	18.68	-	-	-	State level
		Households issued job card	18.60	18.72	-	-	-	
		Households demanded employment	14.18	14.19	-	-	-	

		Households provided employment	14.16	14.17	-	-	-	
		Works completed during the year	1.49	1.48	-	-	-	
		Land development	0.51	0.52	-	-	-	
		Water conservation	0.24	0.23	-	-	-	
		Rural connectivity	0.11	0.04	-	-	-	
		Irrigation facility to SC/ST/BPL/IAAY	0.06	0.05	-	-	-	
6.	Punjab	Households demanded employment	8.09	7.85	-	-	-	State level
		Households provided employment	8.08	7.81	-	-	-	
		Number of persondays generated	216.65	205.22	-	-	-	
		Household completed 100 days	0.17	0.14	-	-	-	
7.	Rajasthan	Households provided Employment (2011-12)	13.88	13.51	8	8	-	
		Number of persondays generated	636.73	665.16	8	8	-	
		Households completed 100 days of employment	1.14	1.19	8	8	-	
8.	Tamil Nadu	Cumulative households registered (2009-12)	54.85	55.95	8	-	-	
		Cumulative households issued job card	54.85	58.42	8	-	-	
		Cumulative households demanded employment	40.62	40.98	8	-	-	
		Cumulative households provided employment	40.62	40.84	8	-	-	
		Cumulative persondays generated	2,059.96	1,920.06	8	-	-	
		Cumulative households completed 100 days	7.76	3.88	8	-	-	
		Social audit conducted	0.26	0.004	8	-	-	
9.	Uttarakhand	Cumulative households demanded employment (2009-12)	6.34	4.67	4	-	-	
		Cumulative households provided employment	6.34	4.63	4	-	-	
		Cumulative persondays generated	201.07	159.29	4	-	-	
10.	Puducherry	Households provided with 100 days of employment (2008-12)	0.006	0.004	2	-	-	

Annex-10G

Variation between data uploaded in the MIS and actual position in terms of Expenditure

(Refer to paragraph 10.5)

Sl. No.	Name of the State/UT	Nature of discrepancy	Figure as per Data made available to audit (figures in lakh)	Figure as per Data uploaded in the MIS (figures in lakh)	Discrepancies noticed in			Remark
			MPR	MIS	district	Block	GP	
1.	Assam	Variation in wages (2008-12)	67.57	58.85	1	1	4	As per offline report
		Variation in material (2008-12)	38.46	38.18				
		Variation in wages (2010-12)	32.59	30.61	1	1	4	
		Variation in material (2010-12)	18.74	24.29	1	1	4	
2.	Bihar	Variation in expenditure (2009-12)	1,64,951.82	1,40,974.21	14	-	-	-
3.	Goa	Variation in total expenditure during (2008-12)	2,428.14	2,192.27	North and South Goa			
4.	Gujarat	Total Expenditure	63,754.5	59,396.51	6	-	-	
5.	Jharkhand	Variation in wages (2008-12)	97,421.43	89,244.23	6	-	-	
		Variation in expenditure over material (2008-12)	61,132.19	64,491.90	6	-	-	
		Variation in expenditure (2008-12)	22,548.14	21,523.92	Gumla	-	-	
		Variation in expenditure (2008-12)	20,061.93	17,276.64	Palamau	-	-	
		Variation in expenditure (2008-12)	31,190.82	29,506.17	West Singhbhum	-	-	
		Variation in expenditure (2008-12)	1,63,769.54	1,59,401.29	6 sampled districts	-	-	
		Variation in expenditure (2008-12)	5,14,533.61	4,91,360.10	24	-	-	

6.	Punjab	Variation in total availability of funds	63,477.65	66,023.85	-	-	-	State level
		Variation in total expenditure	47,172.20	32,943.39	-	-	-	
		Number of works completed (2011-12)	0.07	0.09	-	-	-	
		Variation in expenditure on works completed (2011-12)	5,648.95	8,697.34	-	-	-	
		Variation in Number of work ongoing/suspended (2011-12)	0.11	0.09	-	-	-	
		Variation in expenditure of works ongoing/suspended (2011-12)	9,293.91	6,517.34	-	-	-	
7.	Uttar Pradesh	Variation between MIS entry and MPR in terms of expenditure during 2009-2012						
		Labour	18,196	13,291	Gonda .	-	-	-
		Skilled and semi-skilled	386	87	Gonda	-	-	-
		Material Expenditure (2010-12)	9,822	7,814	Gonda	-	-	-
		Expenditure (2007-12)	20,411	19,996	Jalaun	-	-	-
		Expenditure (2009-11)	353.22	229.92	-	-	6 GPs	-
		Total receipt during (2009-12)	17,122	16,918	Lucknow	-	-	-
		Total expenditure during (2009-12)	116.23	101.23	Moradabad	-	-	Total Receipt as per Cash Book was ₹ 110.44 lakh
8.	Lakshadweep	Variation in total expenditure	302.59	161.63	1	-	-	-

Annex-10H
State specific findings
(Refer to paragraph 10.5)

Sl. No.	Name of State	Comments
1.	Assam	<ul style="list-style-type: none"> MGNREGS data were automated in MIS system during the year 2011-12, but reliability of data uploaded in the MIS Information sheet was found doubtful as the names and unique ID numbers of job card holders appearing in the muster roll (MR) bills did not tally either with the names or ID numbers that were uploaded in the MIS. Further, the period of works shown in the MR bills did not match the data uploaded in MIS indicating presence of ghost/fake job card holders of 2,016 cases. MR number against which the payments were made did not tally with MIS information in four cases thereby raising concern about actual employment generation with probable misappropriation of Scheme funds. The name and period of works shown in the MR Bills did not match with the data that were uploaded in MIS, thereby indicating presence of Ghost job card holders involving a total amount of expenditure ₹ 20.59 lakh.
2.	Jammu & Kashmir	Against the amount of ₹ 77,671.91 lakh spent on MGNREGS works during 2011-12, data related to only ₹ 36,396.73 had been uploaded. The shortfall was attributed to dearth of staff, frequent power cuts, poor web connectivity, etc.
3.	Kerala	There was no cross verification of MIS data with that of MPRs which rules out the probability of rectification of errors in data entry. Though the Programme Officer at block level has to verify the data forwarded by GPs, it was noted by Audit that such verification was not being carried out either at block level or district level due to non-forwarding of original records/MPRs to higher levels. Considerable number of discrepancies in the figures uploaded in MIS and various statements relating to job card issue, employment generation, fund expended, wage payments, etc. were observed when cross-checked with original figures.
4.	Madhya Pradesh	In district Shahdol, the expenditure of ₹ 265.21 lakh for the year 2011-12 remained out of MIS as the MIS feeding for the year 2011-12 was closed (June 2012)
5.	Punjab	In Amritsar district, issue of job cards to 93 beneficiaries (45 in Ajnala block and 48 in Verka block) were entered twice in MIS.
6.	Tripura	<ul style="list-style-type: none"> Closing balance of funds as per MIS did not tally with the opening balance of next year. The amount carried forward in excess ranged from ₹ 0.30 lakh to ₹ 366.34 lakh, the shortfall in carried forward balance ranged from ₹ 32.32 lakh to ₹ 11,066.06 lakh. There was understatement of expenditure by ₹ 1,633.96 lakh and overstatement of expenditure by ₹ 1,323.78 lakh in MIS when compared with the audited accounts during the period from 2007-08 to 2010-11.
7.	Puducherry	Labour Budget uploaded in the MGNREGA site revealed that job cards were shown to have been issued to 20,773 households against the total rural households of 16,154 existing in Karaikal district in 2010-11.

Annex-11A
Field visits undertaken by the CEGC members
(Refer to Paragraph 11.2.1)

Sl. No.	Name of the Member	Place visited	Dates of visit	Whether action taken report from States received
1.	Sanjay Dixit	Bulandshahr, Uttar Pradesh	1 to 3.06.2010	No
2.	Sanjay Dixit	Kanpur Dehat, Uttar Pradesh	11 to 13.02.2010	No
3.	Madhusudan Mistry	Porbandar, Gujarat	October 2010	No
4.	Sanjay Dixit	Sonbhadra, Uttar Pradesh	5 to 7.07.2010	No
5.	Ashwini Kumar	Dhar, Madhya Pradesh	17 to 21.11.2009	No
6.	K S Gopal	Bhubneshwar, Odisha	8 to 11.12.2009 8 to 10.01.2010 21 to 24.01.2010	No
7.	Ashwini Kumar	Keonjhar, Bhubneshwar Odisha	2 to 4.02.2010	No
8.	Sanjay Dixit	Mahoba, Uttar Pradesh	25 to 26.09.2009	Yes
9.	Madhusudan Mistry	Dahod, Gujarat	27 to 29.01.2010	Yes
10.	Madhusudan Mistry	Rajgarh, Shivpuri and Guna, Madhya Pradesh	10 to 12.11.2009	No
11.	Madhusudan Mistry	Kutch and Sabarkantha, Gujarat	3 to 4.11.2009	No
12.	R Dhruvanarayana	Mysore and Chamarajanagar, Karnataka	16.10.2009	No
13.	R Dhruvanarayana	Bhilwara, Rajasthan	23.10.2009	No

Annex-11B
Coverage of NLMs
(Refer to Paragraph 11.2.2)

Name of State/UT	Total Districts under MGNREGS	Districts visited by NLMs during 2007-08	Districts visited by NLMs during 2008-09	Districts visited by NLMs during 2009-10	Districts visited by NLMs during 2010-11
Andhra Pradesh	22	9	8	13	16
Arunachal Pradesh	16	3	1	4	8
Assam	27	8	10	5	22
Bihar	38	9	14	24	29
Chhattisgarh	18	6	8	11	15
Goa	2	0	0	0	2
Gujarat	26	7	9	6	25
Haryana	21	4	13	4	16
Himachal Pradesh	12	2	4	3	10
Jammu & Kashmir	22	4	1	6	18
Jharkhand	24	10	8	14	12
Karnataka	30	9	14	8	21
Kerala	14	4	7	6	12
Madhya Pradesh	50	13	24	26	40
Maharashtra	33	10	10	15	30
Manipur	9	3	2	2	5
Meghalaya	7	2	2	2	6
Mizoram	8	2	4	3	8
Nagaland	11	1	3	4	11
Odisha	30	7	14	13	24
Punjab	20	9	6	3	18

Rajasthan	33	9	15	13	26
Sikkim	4	1	1	2	4
Tamil Nadu	31	8	14	13	19
Tripura	4	2	2	1	4
Uttar Pradesh	71	22	23	34	55
Uttarakhand	13	4	3	6	12
West Bengal	19	3	5	10	10
A & N Islands	3	-	-	-	-
D & N Haveli	1	-	-	-	-
Lakshadweep	1	-	-	-	1
Puducherry	2	-	-	-	-
Total	622	171	225	251	479

Annex-11C
Districts not covered by NLMs even once during 2007-2011
(Refer to Paragraph 11.2.2)

Sl. No.	Name of State	Number of Districts
1.	Andhra Pradesh	2
2.	Arunachal Pradesh	6
3.	Assam	4
4.	Bihar	2
5.	Chhattisgarh	2
6.	Haryana	2
7.	Himachal Pradesh	1
8.	Jammu & Kashmir	3
9.	Karnataka	1
10.	Madhya Pradesh	3
11.	Maharashtra	1
12.	Manipur	2
13.	Odisha	1
14.	Punjab	1
15.	Rajasthan	2
16.	Tamil Nadu	1
17.	Uttar Pradesh	3
18.	West Bengal	2
Total		39

Annex-11D
State-wise details where no record maintained/produced for
internal verification of work at field level

(Refer to Paragraph 11.4)

Sl. No.	Name of the State/UT	Remarks
1.	Arunachal Pradesh	Physical Verification Reports of works (10 <i>per cent</i> at district level and 2 <i>per cent</i> at state level) were not available /monitored by the state government.
2.	Chhattisgarh	There were no records in selected units to ensure that inspections were carried out in Bastar district.
3.	Goa	No inspection reports were maintained/provided at DRDA (North Goa).
4.	Haryana	It was observed that the records relating to inspection of works were not maintained/provided at the block level.
5.	Madhya Pradesh	No permanent record of inspection of works carried out by the various levels was maintained at the GPs and no inspection report of the works inspected was found at any of the test checked GPs, blocks and districts.
6.	Odisha	The PO, district level officers and state level officers had not verified 100 <i>per cent</i> , 10 <i>per cent</i> and 2 <i>per cent</i> works physically as seen from the monthly progress reports during the period under review.
7.	Uttar Pradesh	Nothing was available on record to show that the inspection and test checks were conducted to the extent prescribed.
8.	Puducherry	No record of inspection was maintained or made available to Audit.

Annex-11E
Shortfall in inspection at State, District and Block level
 (Refer to Paragraph 11.4)

Sl. No.	Name of state	State (per cent)	District (per cent)	Block (per cent)
1	Bihar ¹	NA	63	62
2	Gujarat ²	NA	37	2
3	Jharkhand	NA	NIL	42
4	Karnataka	98	50	71
5	Kerala	94	56	25
6	Manipur	94	NIL	51
7	Meghalaya	100	72	39
8	Mizoram	100	NA	NIL
9	Nagaland	82	76	53
10	Punjab	90	-	-
11	Uttarakhand	94	NIL	48

¹ The data in respect of only 8 districts out of total selected 15 districts is available

² The shortfall refers to the year 2009-10.

Annex-11F
States where VMCs were not constituted
 (Refer to Paragraph 11.6)

Sl. No.	Name of State	Total No. of test checked GPs	No. of test checked GPs where VMC not appointed	Percentage of GPs where VMC not constituted
1.	Andhra Pradesh	150	150	100
2.	Bihar	252	250	99
3.	Odisha	200	199	99
4.	Tamil Nadu	230	170	74
5.	Uttar Pradesh	460	57	12
6.	West Bengal	120	83	69
	Total	1,412	909	--

Annex-11G
Status of Social Audit conducted
 (Refer to Paragraph 11.8.2)

Sl. No.	Name of the State/UT	Total audits in test checked GPs required to be done	Total audits in test checked GPs actually done
1.	Andhra Pradesh	1,500	610
2.	Bihar	2,380	528
3.	Himachal Pradesh	730	313
4.	Jharkhand ³	11,786	5,660
5.	Karnataka	1,416	232
6.	Nagaland	488	280
7.	Odisha	1,890	938
8.	Punjab	1,073	978
9.	Rajasthan	1,560	1,360
10.	Sikkim ⁴	64	24
11.	Uttar Pradesh	4,200	982
12.	Puducherry	240	53

³ Data pertains to all GPs in selected districts

⁴ No. of social audit conducted in 2008-09 was not made available

Annex-11H
Internal Audit Cell not constituted
 (Refer to Paragraph 11.8.5)

Sl. No.	Name of the State/UT	Total test checked Districts	Districts where Internal Audit cell not constituted	Percentage of test checked Districts where internal cell not constituted
1.	Bihar	15	15	100
2.	Gujarat	6	2	33
3.	Jharkhand	6	6	100
4.	Manipur	4	4	100
5.	Nagaland	3	1	33
6.	Odisha	8	8	100
7.	Punjab	6	3	50
8.	Rajasthan	8	1	13
9.	Uttar Pradesh	18	14	77
10	Andaman & Nicobar Islands	2	2	100
11	Puducherry	2	2	100
Total		78	58	--

Annex-11I
Status of complaints received and disposed of
during the period 2007-12
 (Refer to Paragraph 11.9.1)

Sl. No.	Name of State	No. of complaints received	No. of complaints disposed of
1	Assam	180	110
2	Bihar	2,419	1,835
3	Chhattisgarh	475	51
4.	Karnataka	1,953	1,620
5.	Madhya Pradesh	6,537	5,428
6	Punjab	612	548
7.	Uttar Pradesh	1,18,043	98,215
Total		1,30,219	1,07,807

Annex-12A
Missing/Ambiguous User IDs for entries in Work Progress Tables
 (Refer to paragraph 12.4.1)

Sl. No.	Name of State	No. of Records
1.	Assam	29,663
2.	Bihar	4,34,972
3.	Goa	3,414
4.	Gujarat	54,671
5.	Haryana	9,774
6.	Himachal Pradesh	2,52,091
7.	Jharkhand	2,92,378
8.	Karnataka	11,53,017
9.	Kerala	79,091
10.	Manipur	1,463
11.	Madhya Pradesh	14,41,259
12.	Maharashtra	67,027
13.	Meghalya	25,232
14.	Nagaland	30,399
15.	Odisha	6,815
16.	Punjab	10,629
17.	Rajasthan	5,74,053
18.	Sikkim	1,002
19.	Tamil Nadu	90,787
20.	Uttar Pradesh	10,66,267
Total		56,24,004

Annex-12B
Invalid Names of beneficiaries in Registration Table
(Refer to paragraph 12.4.2)

Sl. No.	Name of State	No. of records	
		Names with Special characters	Names containing one or two letters or special characters only
1.	Assam	84	-
2.	Bihar	352	228
3.	Gujarat	633	399
4.	Haryana	136	85
5.	Himachal Pradesh	91	-
6.	Jharkhand	3,940	353
7.	Karnataka	626	-
8.	Kerala	1,01,463	6,112
9.	Madhya Pradesh	7,475	-
10.	Maharashtra	1,685	943
11.	Manipur	57	52
12.	Meghalaya	891	-
13.	Odisha	11	-
14.	Punjab	56	54
15.	Rajasthan	2,092	-
16.	Sikkim	40	1
17.	Tamil Nadu	3,441	2,670
18.	Uttar Pradesh	776	-
Total		1,23,849	10,897

Annex-12C
Missing/Invalid House Numbers Registration Table
(Refer to paragraph 12.4.2)

Sl. No.	Name of State	No. of Records
1.	Assam	10,16,918
2.	Bihar	1,22,51,203
3.	Goa	531
4.	Gujarat	36,33,287
5.	Haryana	6,08,293
6.	Himachal Pradesh	8,73,270
7.	Jharkhand	33,41,044
8.	Karnataka	55,86,655
9.	Kerala	2,857
10.	Maharashtra	58,82,400
11.	Manipur	70,127
12.	Meghalya	3,05,109
13.	Nagaland	46,736
14.	Odisha	1,47,385
15.	Punjab	7,75,004
16.	Rajasthan	91,27,735
17.	Sikkim	40
18.	Tamil Nadu	56,50,099
19.	Uttar Pradesh	1,48,96,143
	Total	6,42,14,836

Annex-12D
Missing Plot/Khata Number in Work Progress Tables
 (Refer to paragraph 12.4.2)

Sl. No.	Name of State	No. of Records
1.	Assam	67,100
2.	Bihar	4,37,931
3.	Goa	3,342
4.	Gujarat	1,51,770
5.	Haryana	33,133
6.	Himachal Pradesh	2,49,526
7.	Jharkhand	1,32,494
8.	Karnataka	3,47,500
9.	Kerala	1,95,072
10.	Madhya Pradesh	9,83,944
11.	Maharashtra	2,30,017
12.	Manipur	9,984
13.	Meghalya	32,744
14.	Nagaland	30,224
15.	Odisha	8,010
16.	Punjab	19,902
17.	Rajasthan	6,01,627
18.	Sikkim	7,963
19.	Tamil Nadu	2,02,795
20.	Uttar Pradesh	15,63,071
	Total	53,08,149

Annex-12E
Missing/Duplicate Financial Sanction Number in Work Sanction Table
 (Refer to paragraph 12.4.2)

Sl. No.	Name of State	No. of Records	
		Duplicate Financial Sanction	Missing/Ambiguous (null/0/00/ one/two special characters) Financial Sanction
1.	Assam	1,908	-
2.	Bihar	2,40,949	6,115
3.	Goa	824	-
4.	Gujarat	66,979	324
5.	Haryana	3,714	18
6.	Himachal Pradesh	66,439	-
7.	Jharkhand	1,22,712	697
8.	Karnataka	2,53,566	-
9.	Kerala	1,04,338	314
10.	Madhya Pradesh	2,06,904	36,929
11.	Maharashtra	32,775	262
12.	Manipur	2,124	-
13.	Meghalaya	6,644	-
14.	Odisha	8,740	-
15.	Punjab	8,748	30
16.	Rajasthan	1,23,796	1,148
17.	Tamil Nadu	1,08,656	1,056
	Total	13,59,816	46,893

Annex-12F
Missing Work Name in Works Sanctioned
(Refer to paragraph 12.4.2)

Sl. No.	Name of State	No. of Records	
		Without Work Name	Without Work Code
1.	Assam	22,770	-
2.	Bihar	4,34,342	272
3.	Goa	2,821	0
4.	Gujarat	2,98,336	137
5.	Haryana	38,664	1
6.	Himachal Pradesh	95,425	7
7.	Jharkhand	1,63,694	47
8.	Karnataka	9,62,791	-
9.	Kerala	3,00,706	1,071
10.	Madhya Pradesh	14,00,673	18,648
11.	Maharashtra	3,64,548	168
12.	Manipur	11,164	6
13.	Meghalaya	31,690	-
14.	Nagaland	31,734	1
15.	Odisha	6,724	-
16.	Punjab	18,521	1
17.	Rajasthan	2,22,314	1
18.	Tamil Nadu	1,99,565	1
	Total	46,06,482	20,361

Annex-12G
Wrong Wage Calculation
 (Refer to paragraph 12.4.3)

Sl. No.	Name of State	Records
1.	Assam	12,031
2.	Bihar	4,967
3.	Gujarat	14,209
4.	Haryana	1,560
5.	Himachal Pradesh	99,481
6.	Jharkhand	2,74,045
7.	Karnataka	5,765
8.	Kerala	41,614
9.	Madhya Pradesh	34,16,879
10.	Maharashtra	5,39,309
11.	Manipur	304
12.	Meghalya	28,651
13.	Nagaland	90,940
14.	Odisha	58,610
15.	Punjab	1,787
16.	Rajasthan	48,03,463
17.	Tamil Nadu	10,610
18.	Uttar Pradesh	52,374
	Total	94,56,599

Annex-12H
Wrong Bill Amount Calculation in Material Purchased
(Refer to paragraph 12.4.3)

Sl. No.	Name of State	No of Records
1.	Bihar	52
2.	Goa	41
3.	Gujarat	2,013
4.	Himachal Pradesh	188
5.	Jharkhand	38,909
6.	Karnataka	3,562
7.	Odisha	645
8.	Uttar Pradesh	68,313
Total		1,13,723

Annex-12I
Instances of wrong working of Opening Balance/Closing Balances
figures in State, District, Block or Panchayat accounts
 (Refer to paragraph 12.4.3)

Sl. No.	Name of State	No. of Records
1.	Assam	1,37,729
2.	Bihar	6,836
3.	Goa	1,909
4.	Gujarat	29,762
5.	Himachal Pradesh	2,57,124
6.	Jharkhand	13,685
7.	Manipur	3,014
8.	Maharashtra	65,631
9.	Meghalaya	85,052
10.	Punjab	60,751
11.	Rajasthan	4,83,040
12.	Uttar Pradesh	7,66,569
Total		19,11,102

Annex-13 : State Highlights

Andhra Pradesh

➤ Background

The state has 23 districts, out of which only 22 districts were covered under MGNREGS. Thirteen districts were covered under MGNREGS in the first phase i.e., from 2 February 2006. Subsequently, six districts were covered from 1 April 2007 onwards and the remaining three from 1 April 2008. For the period 2007-12, ₹ 17,267.41 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
8,46,65,533	5,63,11,788	66.51	18,506.08	1,24,00,996	14,604.34

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
1,30,07,471	17,64,042	13.56	10,850	4,779	44

➤ Planning

- The State Employment Guarantee Council (SEGC) was practically non-functional.
- There were significant vacancies in different cadres at the block and GP level, especially in view of the huge volume of transactions and the time-bound nature of various activities.
- The activities undertaken by the state government for Information, Education and Communication about MGNREGS and the development of training modules/material were largely adequate.

➤ Employment Generation & Wages

- Households were not properly segregated into nuclear families, thus, adversely affecting their statutory annual rights to at least 100 days employment per household.
- A significant proportion of job cards did not have photographs affixed.
- Instances of overlap in muster roll entries i.e, the same worker being reflected in two muster rolls on same dates for different works, were noticed.

➤ **Works & Assets Creation**

- There were a large number of works-in-progress in GPs, ranging from 80 to 100. Most of these works had sporadic bursts of persondays of employment, without continuity.

➤ **Financial Management**

- Irregular opening of bank accounts and non-reconciliation of a discrepant amount of ₹ 34.82 lakh in August 2011 were noticed.
- As of 31 March 2011, an amount of ₹ 262.32 crore advanced to different agencies was pending for adjustment. Advances reflected in the Auditor's Report for the state fund did not include outstanding advances at the district/block level.
- In Rangareddy district, opening balance of ₹ 2.54 lakh (July 2009) increased to more than ₹ 2.00 crore (June 2010) and ₹ 4.00 crore (March 2012). This clearly indicates that a substantial float of several crore of rupees was kept with business correspondent, representing undue benefit to the bank/business correspondent.
- There were shortfalls and delays in release of the matching share of state to the funds released by Ministry.

➤ **Monitoring and Evaluation**

- State had introduced a formal system of registering grievances/petitions and action thereon, but the status of grievance redressal was not uploaded onto the MIS website.

➤ **Others**

- In the test-checked GPs, none of the registers stipulated in the Operational Guidelines were being maintained.

Arunachal Pradesh

➤ Background

The state has 16 districts. One district was covered under MGNREGS in the first phase i.e., from 2 February 2006. Subsequently two districts were covered from 1 April 2007 onwards and the remaining 13, from 1 April 2008. For the period 2007-12, ₹ 172.07 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
13,82,611	10,69,165	77.32	181.40	1,78,220	147.79

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
11,576	4,933	42.60	--	--	--

➤ Planning

- Against the target of 3,350 PRI functionaries, only 2,239 (66.84 *per cent*) were imparted training. The target for training of vigilance and monitoring stake holders was 1,777 against which achievement was 419 (23.58 *per cent*).

➤ Employment Generation & Wages

- Annual average employment generation was 15 to 18 persondays and percentage of households provided 100 days' employment was 0.04 to 18.18.

➤ Works & Assets Creation

- Two works costing worth ₹ 6.21 lakh, which were completed earlier, had again been executed for ₹ 21.79 lakh and eight road works executed at the cost of ₹ 7.49 lakh, were of doubtful durability.
- An expenditure of ₹ 2.96 crore was incurred on 55 non-permissible works.
- Fourteen works amounting ₹ 2.18 crore were executed without administrative approval or technical sanction.

➤ **Monitoring and Evaluation**

- The GIS and GeolCT tools under MGNREGA, to link GIS with decentralized planning, preparation of labour budget, programme implementation, assets monitoring, and evaluation were not utilized by the state.
- Physical verification reports of works (10 *per cent* at district level and two *per cent* at state level) were not available/undertaken by the state government.
- Ministry had drawn up broad indicative terms of reference for use by the state for quality monitors, but the state government did not appoint State Quality Monitors and District Quality Monitors at district level.

Assam

➤ Background

The state has 27 districts. Seven districts were covered under MGNREGS in the first phase i.e., from 2 February 2006, six districts from 1 April 2007 onwards and the remaining 14 districts from 1 April 2008. For the period 2007-12, ₹ 3,295.50 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12.

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
3,11,69,272	2,67,80,516	85.92	4,060.40	39,20,558	1,895.55

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
1,15,691	65,945	57.00	15,870 (2007-08 & 2008-09 not provided)	14,391 (2007-08 not provided)	-

➤ Planning

- The Information, Education and Communication activities for awareness generation were not sufficient and the beneficiaries remained largely unaware of their entitlements.
- Deficiencies were noticed in appointment of full-time Programme Officers and instances of delayed/non-engagement of gram rozgar sahayak/mates, etc. were also noticed. The engagement of unqualified personnel as Accredited Engineers and their subsequent retrenchment resulted in infructuous expenditure of ₹45.42 lakh.
- The objective of improving the quality and cost effectiveness of the Scheme through appropriate technical support remained largely unachieved though an amount of ₹ 32.70 lakh was spent by the state government.
- There were deficiencies in the preparation of annual plan and district perspective plan (DPP). An amount of ₹ 59.32 lakh was spent by the districts for preparation of DPP, but the same were not approved by the SEGC.

➤ Employment Generation & Wages

- Out of 88.15 lakh households that demanded employment during 2007 to 2012, 100 days' employment was provided to only 3.54 lakh households.
- There were irregularities in the issue of job cards, viz: job cards issued to unidentified persons, PRI members and gram rozgar sahayak, non-opening of bank/post office accounts of job card holders and non-updating the registration list.

- In four districts, joint photographs of the families of the job card holders were not affixed either on the job card or on the job card register. In 536 cases in other 15 GPs, even photographs of the head of the families were not affixed on the job cards.
- In eight districts, the eligibility and quantum of unemployment allowance was not verifiable for want of details of applications and other records. In two districts, 37,229 job card holders were not paid unemployment allowance. There were also 6,263 cases of delayed payment of wages in two districts, for which due compensation of ₹ 93.95 lakh was not paid.

➤ Works & Assets Creation

- In nine blocks, works involving ₹ 2.15 crore were executed beyond the scope of the Scheme and NREGA Works Field Manual.
- The norm of execution of a minimum of 50 *per cent* of the works in terms of costs through the gram panchayats were not adhered to in two districts which resulted in excess sanction of ₹ 1.82 crore to other implementing agencies.
- Provisions of GFR relating to procurement of material were not adhered to in 25 GPs and material amounting to ₹ 6.65 crore was procured without maintaining any site account. Material worth ₹ 43.28 crore was not accounted for at work site in 11 GPs and two blocks.
- Fifteen earthen/*kutcha* roads were constructed at an expenditure of ₹ 1.22 crore during the period from 2008-09 to 2010-11 in two blocks of one district which were not permissible under the Scheme.
- Forty two works taken up in one district and seven GPs from 2007-08 to 2011-12 were left abandoned after incurring expenditure of ₹ 3.78 crore due to inadequate technical facilities, land dispute, public obstruction and flood.
- Twelve plantation works executed in one block after incurring expenditure of ₹ 21.00 lakh were not found available.

➤ Financial Management

- Unutilized balance of ₹ 31.07 lakh as of March 2007 under SGRY was irregularly utilized in two districts to avoid transfer of the fund to MGNREGS.
- There was non/short release of both the Central as well the state share. Instances of irregular administrative expenses, doubtful expenditures, under utilization of funds by executing agencies and non-reconciliation of post office accounts were noticed.

➤ **Monitoring and Evaluation**

- The state government had not designated State Quality Monitors for quality inspection of works. The status of inspection of works/vigilance at the state, district and block levels was also poor which resulted in fraudulent payment of wages of ₹ 4.88 lakh at PO's level in one district.
- There were deficiencies in conducting social audits although, in most cases, gram sabha meeting was held twice a year to conduct social audit. The state government also had neither set up Directorate of Social Audit nor appointed a Director and required staff.
- The SEGC had neither framed any guidelines nor developed any evaluation system for evaluation studies.

Bihar

➤ Background

The state has 38 districts of which 23 districts were covered under MGNREGS in the first phase i.e., from 2 February 2006 and the remaining 15 districts from 1 April 2007 onwards. For the period 2007-12, ₹ 6,292.44 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
10,38,04,637	9,20,75,028	88.70	8,110.84	1,33,81,535 *	5,296.74

*job card holders

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
7,44,309	3,05,783	41.08	84,630	71,467 (except 2007-08)	-

➤ Planning

- The annual plan was prepared with delay and without labour projections. The district perspective plan was not prepared. In six districts, 144 works involving expenditure of ₹ 3.76 crore were executed beyond annual plan.
- Labour budget was not prepared in a realistic manner as shortfall (27 to 98 per cent) in generation of persondays was noticed.

➤ Employment Generation & Wages

- During job card verification of 1,997 beneficiaries, photographs were not affixed in 20 per cent job cards and in 26 per cent cases payment of wages entered into the job cards did not tally with the amount credited into their accounts.
- In several cases of delayed and non- payment of wages, no compensation was paid to the labourers. There were also instances of employment not provided as per demand. In most of the cases, jobs were provided on verbal request of the job seekers and applications for job demands were not documented.
- Liability on account of wages due and pending material bills of ₹ 79.54 crore were found and delay in payment of wages ranging from 1 to 4 years.
- Average wages per household were ₹ 513 to ₹ 5,407 annually in districts and the corresponding figure for state were ₹ 1,717 to ₹ 3,788 during 2007-12. These were less in comparison to national wage average.

- The state government as well as implementing agencies had experienced problems in payment of wages through post offices which caused delay in payment of wages.

➤ **Works & Assets Creation**

- Unspent amount of grant of ₹ 21.48 crore and cost of unutilized quantity of grain amounting to ₹ 77.36 crore of Sampooran Gramin Rojgar Yojna /National Food for Work Programme were not transferred to MGNREGS account. Effective steps were not taken for successful closure of 1,127 incomplete works.
- In most of the cases, low priority works (as defined in Scheduled I to the Act), were given high priority and non-permissible works amounting to ₹ 2.11 crore were executed.

➤ **Financial Management**

- Administrative expenditure exceeded permissible limits.
- The state government failed to fully utilise the available grants and unspent balance ranging from 26 to 40 *per cent* during 2007-12 was noticed.

➤ **Monitoring and Evaluation**

- Monitoring system was not effective at the state and district levels. Quality monitors at the state and district levels were not appointed.

➤ **Others**

- In the absence of proper care and wrong selection of site, plantations (1.76 lakh plants) involving expenditure of ₹ 3.12 crore did not survive.
- There was wide variation between data (expenditure/persondays) reported to the government and the entries made in the Monitoring and Information System (MIS).

Chhattisgarh

➤ Background

The state has 18 districts. Eleven districts were covered under MGNREGS in the first phase i.e., from 2 February 2006. Subsequently, four districts were added from 1 April 2007 onwards and the remaining three from 1 April 2008. For the period 2007-12, ₹ 6,959.36 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
2,55,40,196	1,96,03,658	76.75	7,839.05	41,20,054	4,595.28

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
6,09,942	3,35,524	55.00	79,360	30,042	37.85

➤ Planning

- District perspective plan for the period 2007-08 to 2011-12 was not prepared in the test checked districts.

➤ Employment Generation & Wages

- In one district, beneficiaries were not issued bank/ post office passbooks despite having accounts in the bank/post office.
 - In 10 GPs, 10,041 households were not provided employment within 15 days and unemployment allowance was also not paid to them.
- In Jashpur district, employment for more than 100 days was provided and wages were paid by tampering with the wage-slips.
- In eight out of 14 selected blocks, wages of ₹ 9.58 crore were paid with a delay ranging from 1 to 376 days.
- Cheques amounting to ₹ 69.90 crore were irregularly issued in favour of Sarpanch for making payment directly to labourers instead of banks/post offices.

➤ **Works & Assets Creation**

- Inadmissible works (construction of boundary wall) for ₹ 1.69 crore and for ₹ 0.31 crore were executed in two districts.
- ₹ 4.18 crore was paid to contractors for MIS entry on contract basis instead of getting the work done through the existing staff.
- In two districts, 29,636 works aggregating to ₹ 902.37 crore were lying incomplete with other implementing agencies.
- In Bastar district, completion certificates amounting to ₹ 4.30 crore were issued for 154 incomplete works.

➤ **Monitoring and Evaluation**

- Works executed by other implementing agencies were not discussed in social audit.

Goa

➤ Background

The state has two districts. Both districts were covered from 1 April 2008. For the period 2007-12, ₹ 15.20 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
14,57,723	5,51,414	37.83	26.31	4,437	8.62

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
3,003	1,296	43.16	1,134	709	62.52

➤ Planning

- The meetings of the State Employment Guarantee Council (SEGC) were sporadic and rendered the SEGC virtually non-functional.
- The Scheme was implemented in the state from 2008-09, but annual plan and shelf of projects were not prepared for any of the years.

➤ Works & Assets Creation

- In 14 gram panchayats, 146 non-permissible works (including *kutchha* roads) amounting to ₹1.60 crore were executed.
- Wage-material ratio was not followed in majority of the works executed under the Scheme in the 14 selected village panchayats.
- Assets valued ₹ 11.44 lakh were created for the benefit of private individuals in some panchayats.

➤ Financial Management

- The labour budget was not as per the prescribed format and the figures were not tallying with the Monthly Progress Report data uploaded in the MIS.

➤ **Monitoring and Evaluation**

- The functioning of the local Vigilance and Monitoring Committee in Pernem block was doubtful. There were instances of lack of public awareness, lack of continuous public vigilance and little monitoring of the implementation of the Scheme through social audit.

Gujarat

➤ Background

The state has 26 districts. Six districts were covered under MGNREGS in the first phase i.e., from 2 February 2006, three districts from 1 April 2007 onwards and the remaining 17 districts from 1 April 2008. For the period 2007-12, ₹ 2,219.80 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
6,03,83,628	3,46,70,817	57.41	2,105.17	40,76,332	1,691.15

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
6,38,692	3,81,021	59.65	57,128	70,379	100

➤ Planning

- There was delay of three years in constitution of State Employment Guarantee Council.
- Districts did not prepare annual plan and shelf of project.
- In phase II and III, districts which were given funds to prepare the district perspective plan for the period 2008-12, did not prepare it.

➤ Employment Generation & Wages

- There was shortfall in achievement of projected employment in labour budget ranging between 18 and 47 *per cent*.
- Payments to 201 ghost workers were noticed in seven blocks.
- There was incorrect maintenance of muster rolls. Muster rolls did not bear signature of labourers.
- There was suspected misappropriation of ₹ 3.59 crore in Dahod taluka. Wage payment was made on muster rolls which were not issued to that Taluka.
- There was inconsistency in the data showing registration of households under the Scheme. Programme office did not have physical records of applications for registration. Online data was incorrect as many job cards shown online did not exist.
- There were cases of duplicate job card numbers and duplicate account numbers in five districts.
- Records were not available for employment demanded and provided. No entries on job cards were made.

- There were delays in payment of wages ranging from 1 to 685 days and no compensation was paid for delay.

➤ **Works & Assets Creation**

- There was an expenditure of ₹ 90 lakh at Ahmedabad district for construction of underground drainage in which MGNREGS labourers were not involved.
- There was an expenditure of ₹ 101.25 crore on construction of 2, 64,652 *boribandhs*, a mud and sand structure for storage of water during Monsoon and its percolation underground so as to bring up the water table which were not durable.
- 392 wells sanctioned at a cost of ₹ 5.25 crore at Dahod district were incomplete.
- There was no provision for maintenance of assets created under the Scheme. In Ahmedabad, district afforestation work done at a cost of ₹ 3.38 lakh did not survive due to non-maintenance.

➤ **Financial Management**

- Financial management system was not efficient and figures of reports were inconsistent.
- There was unaccounted expenditure of ₹ 6.07 crore at two talukas of Dahod district.

➤ **Monitoring and Evaluation**

- Grievance redressal mechanism was not efficient as there was no report regarding disposal of complaints were available.
- Monitoring and evaluation statistics data available with state government were not backed up by original records from districts and talukas.

Haryana

➤ Background

The state has 21 districts. Two districts were covered under MGNREGS in the first phase i.e., from 2 February 2006. Subsequently two districts were covered from 1 April 2007 onwards and the remaining 17 from 1 April 2008. For the period 2007-12, ₹ 715.10 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
2,53,53,081	1,65,31,493	65.20	837.38	4,85,817 *	7,002.60

*households issued job cards

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
46,779	26,818	57.32	24,160	NA	NA

➤ Employment Generation & Wages

- Dated receipt of applications for demand for work was not issued by six GPs.
- Delay in payment of wages ranging from 8 to 331 days were noticed.
- Twenty two cases of tampering with the muster rolls by way of cutting, overwriting, erasing, etc. were observed.

➤ Works & Assets Creation

- Earthen roads, without all weathers access were constructed at a cost of ₹ 1.06 crore.
- Ponds were dug up under the Scheme at a cost of ₹ 55.90 lakh without ensuring availability of water.

➤ Financial Management

- Unspent SGRY funds were not transferred to MGNREGS account.
- State's share was short released by ₹ 10.06 crore in January 2009 to March 2010.
- No funds were spent for maintenance of assets.

➤ Monitoring and Evaluation

- A vigilance enquiry was pending in the case of works amounting to ₹ 25.76 crore executed by forest department.

Himachal Pradesh

➤ Background

The state has 12 districts. Two districts were covered under MGNREGS in the first phase i.e., from 2 February 2006. Subsequently two districts were covered from 1 April 2007 onwards and remaining eight from 1 April 2008. For the period 2007-12, ₹ 1,880.34 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
68,56,509	61,67,805	89.95	2,016.41	11,45,000 *	1,068.32

* households issued job cards

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
NA	1,34,988	NA	29,432	11,005 (Fig. for 2007-08 NA)	-

➤ Planning

- The state government constituted (July 2006) the State Employment Guarantee Council under the Chairmanship of the Chief Minister. SEGC held only one meeting in January 2009 against the required 10 meetings which indicated that proper checks over planning process, execution of works, preparation of shelf of works, ensuring work priorities, etc. were not exercised.
- In the test-checked districts, district perspective plan was not prepared.

➤ Employment Generation & Wages

- Wages of ₹ 1.10 crore were paid to workers with delay ranging from 15 to 795 days.
- In 25 GPs, 876 muster rolls did not bear unique identity numbers.

➤ Works & Assets Creation

- In test-checked districts, expenditure of ₹ 97.27 crore was incurred for execution of 3,859 works through line departments. It was noticed that these works were neither included in the annual shelf of projects of the respective GP nor had the recommendations of gram sabha.
- Works were not taken up as per the priority list. Rural connectivity which was at the bottom in the priority list was given top priority. This resulted in non-execution of important works such as drought proofing, afforestation and soil conservation.

➤ **Financial Management**

- The practice of monthly squaring of accounts was not introduced at any level to verify that money released were accounted for under three heads viz. money held in bank accounts at various levels, advances to implementing or payment agencies and expenditure vouchers.

Jammu & Kashmir

➤ Background

The state has 22 districts. Three districts were covered under MGNREGS in the first phase i.e., from 2 February 2006. Subsequently two districts were covered from 1 April 2007 onwards and the remaining 17 districts from 1 April 2008. For the period 2007-12, ₹ 1,446.04 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
1,25,48,926	91,34,820	72.79	1,501.58	10,05,904 *	851.15

* households issued job cards

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
1,98,627	1,30,449	65.67	Not available	Not available	Not available

➤ Planning

- District perspective plan had not been formulated in the initial years of implementation of the Scheme and the labour budget was submitted to the Ministry with delays.
- An overall shortfall of 76 *per cent* (4,225 personnel) in engagement of staff of various posts under the Scheme was noticed. The shortfall in imparting training of staff ranging between 28 and 100 *per cent*. 785 unapproved works were executed and 2,950 works amounting to ₹ 27.79 crore included in the annual plan were not taken up for execution.

➤ Employment Generation & Wages

- The delay in payment of wages to the workers ranging between 3 and 547 days were noticed in 245 test checked cases.
- Records relating to registration of households and those demanding employment had not been maintained. Nine *per cent* households were neither provided employment nor was unemployment allowance paid to them.

➤ **Works & Assets Creation**

- Seventy eight *per cent* of total works undertaken by the implementing agencies did not fall in the category of high priority works as per the Schedule I of the Act. 484 works had been abandoned midway after spending ₹ 2.92 crore thereon.

➤ **Financial Management**

- Unspent balances had increased from ₹ 7.07 crore (April 2007) to ₹ 127.66 crore (March 2012). Cases of retention, delayed release and diversion of funds were noticed.
- State Employment Guarantee Fund though established, had not been operated as intended as of February 2012. There was undisbursed balance of ₹ 15.69 crore in the Fund, mainly representing arrears of difference in wages.

➤ **Monitoring and Evaluation**

- District Quality Monitor and Ombudsman were not appointed in Poonch district.

Jharkhand

➤ Background

The state has 24 districts. Twenty districts were covered under MGNREGS in the first phase i.e., from 2 February 2006. Subsequently two districts were covered from 1 April 2007 onwards and the remaining two districts from 1 April 2008. For the period 2007-12, ₹ 5,468.85 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
3,29,66,238	2,50,36,946	75.94	5951.65	3,54,609 *	3,653.85

*figures for test checked districts only

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
9,84,080	2,69,251	27.36	43,670	13,226	30.28

➤ Planning

- The planning process under the Scheme in the state remained perfunctory and incomplete, without eliciting people's participation.
- Due to deficiencies in preparation of labour budget, the actual achievements in persondays generated did not conform to the projections of labour budget in the test checked districts.

➤ Employment Generation & Wages

- In six test-checked districts, no compensation was paid to the labourers despite delay in payment of wages ranging from 1 to 468 days.

➤ Financial Management

- During 2009-12, only 40 to 59 *per cent* persondays were generated against the projected persondays in labour budget.
- In three districts, ₹ 4.43 crore pertaining to SGRY fund and NFFWP funds were not merged with MGNREGS.
- Out of total available fund of ₹ 2,994.71 crore, expenditure of only ₹ 2,070.01 crore (69 *per cent*), were incurred by the six districts during 2007-12 resulting in unspent balances.

Karnataka

➤ Background

The state has 30 districts. Five districts were covered under MGNREGS in the first phase i.e., from 2 February 2006. Subsequently, six districts from 1 April 2007 onwards and the remaining 19 districts from 1 April 2008 were covered. For the period 2007-12, ₹ 5,662.81 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
6,11,30,704	3,75,52,529	61.43	6,271.82	55,83,423	4,100.93

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
17,42,186	4,71,633	27.07	23,130	18,592	80

➤ Planning

- District perspective plan to facilitate advance planning was not prepared.
- There were considerable delays in forwarding of labour budget to the Ministry during 2009-12.

➤ Employment Generation & Wages

- The job cards were required to be issued within 15 days from the date of receipt of application. There was shortfall in issue of job cards ranged up to 10 per cent during 2007-12.
- Total of 3.49 lakh records had been permanently deleted in the sampled districts on the ground of wrong entries. However, wages aggregating ₹ 22.48 crore were disbursed in these cases till the date of deletion.
- In respect of 19.67 lakh individuals tagged for deletion, wage payment of ₹ 156.10 crore had been made during 2008-12.
- Persons aged less than 18 years and more than or equal to 90 years had been engaged on works as per MIS data during 2009-12 and received wages of ₹ 3.26 lakh and ₹ 3.65 lakh respectively.
- No wage slips were generated in the test checked GPs.
- Bank account/post office details were not available in respect of 98.58 lakh individuals employed on MGNREGS works during 2007-12.
- Muster rolls used for works by seven GPs of Gudibande taluk of Chikkaballapur district did not bear the signature of the Programme Officer and signature/thumb impression of the labourers.

➤ **Works & Assets Creation**

- Expenditure on material worth ₹ 1.12 crore was incurred from Scheme funds on Krishna Bhagya Jala Nigam Ltd (KBJNL) works in two districts which was contrary to the instruction of government as material component was to be borne from KBJNL funds.
- ₹ 213.05 lakh were debited to works towards material without any supporting vouchers.

➤ **Financial Management**

- The state fund showed that huge amounts transferred to the bank accounts of PRIs had been credited back to the Fund due to various reasons, which had not been reconciled so far.
- In Sindagi taluk, cheques aggregating to ₹ 12.61 lakh had been issued to four individuals during May 2009 to March 2010 for which no supporting documents were available. Self cheques were drawn for ₹ 19.30 lakh by three GPs. An amount of ₹ 9.48 lakh was transferred to unknown accounts by one GP in Gudibande taluk without any supporting documents and entries in the cash book.

➤ **Monitoring and Evaluation**

- Two hundred and thirty two social audits were conducted against the prescribed limit of 1,416 during 2007-12. No summary of data had been prepared and placed before the gram sabha in the meetings held for social audit.

Kerala

➤ Background

The state has 14 districts. Two districts were covered under MGNREGS in the first phase i.e., from 2 February 2006. Subsequently two districts from 1 April 2007 onwards and the remaining 10 districts from 1 April 2008 were covered. For the period 2007-12, ₹ 2,390.88 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
3,33,87,677	1,74,55,506	52.28	2,483.90	18,78,518	1,678.45

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
5,40,073	4,03,076	74.63	1,63,013	1,56,341	95.91

➤ Planning

- There were delays ranging from 4 to 6 years in framing rules.
- In all GPs there were significant variations between estimated demand and actual employment generation. The projected costs of works and expenditure were very high compared to actual ones.

➤ Employment Generation & Wages

- Door- to- door survey, to identify persons willing to register under the Act, was not conducted in 39 GPs.
- Unemployment allowance was not paid except in two cases.
- Tampering with muster rolls was noticed in all GPs in Thiruvananthapuram.
- In most of the GPs, wage payment was delayed from 23 to 138 days.
- Payment of ₹ 12.86 lakh was made without measuring the works.
- Wage slips were not generated in 37 GPs out of 39 GPs.
- Details of wages paid were not recorded on the job card in most of the GPs.

➤ **Works & Assets Creation**

- The material component of works was less than 2.5 *per cent* of the total cost of work. Consequently the extent of utility of the assets created after an expenditure of ₹ 299.48 crore became doubtful.
- The state abandoned 87,280 works worth ₹ 349.59 crore during 2007-12.
- Works undertaken on private land mainly consisting of uprooting of plants (₹ 32.37 lakh) in one GP were classified under the prioritized work of water conservation and water harvesting.
- Non-involvement of the anti-sea erosion wing of Irrigation Department resulted in non-realization of the objective of arresting sea erosion after incurring an expenditure of ₹ 55.82 lakh.

➤ **Monitoring and Evaluation**

- The Social audit meetings were to be chaired by a person, not part of the panchayat and a person outside the panchayat, was to be the Secretary of the Social Audit Forum. However in 34 GPs, the Chairman and the Secretary were from within the panchayat.
- There were short fall in conducting physical verification of works at block, district and state level against the prescribed target of 100 *per cent*, 10 *per cent* and two *per cent* respectively.

Madhya Pradesh

➤ Background

The state has 50 districts. Eighteen districts were covered under MGNREGS in the first phase i.e., from 2 February 2006. Subsequently 13 districts were covered from 1 April 2007 onwards and the remaining 19 districts from 1 April 2008. For the period 2007-12, ₹ 15,717.43 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
7,25,97,565	5,25,37,899	72.36	17,193.12	1,18,60,150	11,719.52

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
30,94,945	8,42,629	27.22	1,92,666	86,459	45

➤ Employment Generation & Wages

- The state government made it necessary to register all rural households under the Scheme and issue job cards due to which 13.35 lakh to 19.74 lakh ineligible beneficiaries were registered in the selected districts.
- Wages of ₹ 472.88 lakh were disbursed by the line departments with a delay ranging from 2 to 292 days without paying any compensation.

➤ Works & Assets Creation

- Works executed by the line departments were not included in the shelf of projects of the GPs. Thus, information about employment generation by these works was not available.
- Infertuous expenditure of ₹ 24.03 lakh was incurred on the preparation of District Project Report in one block.
- Execution of non-permissible works was noticed under the Scheme.
- Funds earmarked for plantation and preparation of bio compost works were diverted for the construction of toilets.
- Non-existence of executed works was noticed during physical verification.

➤ Financial Management

- An expenditure of ₹ 22.15 lakh was incurred by the DPC (Shahdol) on printing of bank pass books of the beneficiaries.

Maharashtra

➤ Background

The state has 33 districts. Twelve districts were covered under MGNREGS in the first phase i.e., from 2 February 2006, six districts from 1 April 2007 onwards and the remaining 15 districts from 1 April 2008. For the period 2007-12, ₹ 1,711.60 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
11,23,72,972	6,15,45,441	54.76	2,820.81	67,35,119	1,595.02

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
1,21,977	39,294	32.21	480	370	77.08

➤ Planning

- Rules regarding grievance redressal mechanism, unemployment allowances, etc. were not framed. State Employment Guarantee Council met only once and failed to submit annual reports to the legislature.
- District perspective plans were not prepared in eight districts. Assessment of labour demands projected in the labour budget was unrealistic.

➤ Employment Generation & Wages

- Extra wage amounting to ₹ 3.27 lakh, payable due to work provided beyond five kilometers, was not paid. Further, unemployment allowance of ₹ 0.82 lakh was also not paid in one block.

➤ Works & Assets Creation

- Works taken up were abandoned due to lack of survey and also non-permissible works were taken up under the Scheme. There was shortfall in inspection of works.

➤ Monitoring and Evaluation

- MGNREGA Commissionerate, designated in September 2011, was yet to function properly in view of the vacancies in the key posts. Absence of specific rules for grievance redressal, social audit, etc. were also noticed.

Manipur

➤ Background

The state has nine districts. One district was covered under MGNREGS in the first phase i.e., from 13 April 2006, two districts from 1 April 2007 onwards and the remaining six districts from 1 April 2008. For the period 2007-12, ₹ 1,832.02 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
27,21,756	18,99,624	69.79	1,853.08	18,06,027	1,312.13

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
38,430	34,709	90.32	24,288	17,019	70.07

➤ Planning

- District perspective plan (DPP) was not prepared in any of the sampled districts.

➤ Works & Assets Creation

- In three districts, payment of ₹ 1.05 crore was made without execution of 19 works.
- In 52 GPs, 119 road works executed for ₹ 10.73 crore did not provide easy access.

➤ Financial Management

- In three districts (Churachandpur, Imphal East and Tamenglong), ₹ 5.85 crore was incurred on works at Deputy Commissioner bungalow, construction of hall, etc. out of funds earmarked for administrative expenses.

➤ Monitoring and Evaluation

- State government did not appoint full time dedicated Programme Officers. Gram rozgar sahayak was not appointed in Churachandpur and Tamenglong districts. Adequate Technical Assistants/ JEs were not appointed in the nine sampled blocks. Panel of accredited engineers was not constituted to assist in estimation and measurement of works.

Meghalaya

➤ Background

The state has seven districts. Two districts were covered under MGNREGS in the first phase i.e., from 2 February 2006, three districts from 1 April 2007 onwards and the remaining two districts from 1 April 2008. For the period 2007-12, ₹ 843.37 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
29,64,007	23,68,971	79.92	597.72	2,60,353	175.39

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
46,024	27,756	60	30,957	957	3

➤ Planning

- East Khasi Hills did not prepare the district perspective plan during 2006-2011.

➤ Employment Generation & Wages

- Job cards were not printed as per specifications.
- Payment of wage, amounting to ₹ 84.18 lakh, was not made in eight selected blocks.

➤ Works & Assets Creation

- There was excess expenditure of ₹ 39.94 lakh in respect of 112 projects in Rongram block.

➤ Financial Management

- Delay in submission of labour budget by district programme coordinator to state government and state government to Ministry led to short release of funds by Ministry to the state which resulted in liabilities.

Mizoram

➤ Background

The state has eight districts. Two districts were covered under MGNREGS in the first phase i.e., from 2 February 2006, two districts from 1 April 2007 onwards and the remaining four districts from 1 April 2008. For the period 2007-12, ₹ 1,007.94 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
10,91,014	5,29,037	48.49	1,104.32	1,74,749	664

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
16,284	12,441	76	182	6,770	100

➤ Works & Assets Creation

- In the two districts (Lunglei and Lawngtlai), the process of convergence of MGNREGS with other scheme was not initiated.

➤ Financial Management

- The state government released ₹ 83.52 crore against the matching share of ₹ 105.43 crore. This resulted in short release of ₹ 21.91 crore to eight districts.
- The state government released its share of ₹ 17.89 crore and ₹ 13.87 crore to Lunglei and Lawngtlai districts respectively with delays ranging from 9 to 317 days.

➤ Monitoring and Evaluation

- The state government did not carry out inspection and physical verification of works as per prescribed target under the Operational Guidelines.

Nagaland

➤ Background

The state has 11 districts. One district was covered under MGNREGS in the first phase i.e., from 2 February 2006, four districts from 1 April 2007 onwards and the remaining six districts from 1 April 2008. For the period 2007-12, ₹2,060.01 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
19,80,602	14,06,861	71.03	2,098.32	3,74,925	518

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
32,878	28,000	85.16	9,874	4,432	44.89

➤ Planning

- State Employment Guarantee Council was set up with a delay of two years.
- Lack of training resulted in poor maintenance of records at all levels.
- Delay in submission of labour budget from PO to DPC ranging from two to four months and from DPC to SEGC ranging from two to eight months.

➤ Employment Generation & Wages

- Tampering with muster rolls by way of cutting, over writing, erasing and pasting of papers was noticed in five GPs out of 54 GPs involving wage payment of ₹ 10.31 lakh.

➤ Works & Assets Creation

- Three districts incurred an expenditure of ₹ 2.21 crore for procurement of 36 light vehicles in violation of Operational Guidelines. These districts further incurred an expenditure of ₹ 58.90 lakh for construction of new buildings. Computers, for ₹ 120.88 lakh procured by DPC Dimapur for feeding data in MIS, remained idle due to non-provision of computer training to the officials at GP level.
- Against 273 rural connectivity works planned for ₹ 63.99 crore in the district perspective plan, 54 GPs had carried out 514 works for rural connectivity for ₹ 87.82 crore. Further, these 54 GPs had completed 241 rural connectivity works amounting to ₹ 23.83 crore outside the district perspective plan.
- Eighty three projects for ₹ 7.65 crore reported to be completed, did not exist indicating possible misappropriation of ₹ 7.65 crore in 54 GPs. Short execution by diverting the amount to non-permissible works in respect of 23 works valued at

₹ 4.73 crore and execution of 45 non permissible works valued at ₹ 10.01 crore were also noticed during joint physical verification.

- State level officials could verify only 25 works (18 *per cent*) against the target of 137 works during the last five years. District level officials had carried out inspection of 165 works (24 *per cent*) against the target of 684 works while block officials had carried out inspection of 3,217 works (47 *per cent*) against the targeted 6,837 works.

➤ Financial Management

- There was shortfall in release of matching share of ₹ 116.57 crore from government of Nagaland during 2007-08 to 2011-12 which affected implementation of the Scheme to that extent.
- During 2007-08 and 2008-09, DPC Mon and Dimapur incurred excess expenditure of ₹ 96 lakh, over and above the admissible administrative expenditure fixed by the Ministry.
- There was suspected misappropriation of funds amounting to ₹ 1.68 crore, released to Programme Officer (PO), Dhansiripar by DPC, Dimapur during 2011-12. The funds were not accounted for in the MGNREGS bank account operated with PO.
- Suspected financial leakage of ₹ 65.39 crore was observed during the transmission of funds from seven test checked POs to 54 test checked GPs in three districts.

➤ Monitoring and Evaluation

- Two hundred and eighty social audits (57 *per cent*) were held against the requirement of 488 social audit meetings in the 54 GPs. In three districts and seven blocks, 46 and 44 *per cent* social audits were conducted respectively during 2007-08 to 2011-12.

➤ Others

- As gram rozgar sahayaks (GRS) were not appointed, the records were maintained by the panchayat secretary. Also Non/poor maintenance of records was noticed in the 28 GPs.

Odisha

➤ Background

The state has 30 districts. Nineteen districts were covered under MGNREGS in the first phase i.e., from 2 February 2006, five districts from 1 April 2007 onwards and the remaining six districts from 1 April 2008. For the period 2007-12, ₹ 4,401.29 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
4,19,47,358	3,49,51,234	83.32	5,369.29	62,18,651	3,123.09

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
3,26,535	1,69,265	51.84	24,936 (figures for 2010-11 and 2011-12)	23,452 (figures for 2010-11 and 2011-12)	--

➤ Planning

- Institutional arrangements were found weak due to inadequate staff for MGNREGS works.
- Training imparted to key functionaries was inadequate which resulted in weak capacity building.
- Preparation of annual action plan was done without involving GPs.
- Revolving fund was not created for effective fund management.

➤ Employment Generation & Wages

- No door-to-door survey was conducted to identify the eligible households for registration.
- There were delays in issue of job cards. Photographs were not affixed on job cards as well as in job card register which created scope for misuse of job cards.
- There was delay in payment of wages.

➤ **Works & Assets Creation**

- Lack of control in use of muster rolls resulted in misappropriation/misutilisation of Scheme funds.
- Low priority earthen works were taken up which resulted in creation of non-durable assets.
- Use of machine in execution of works was noticed on physical verification of assets.

➤ **Financial Management**

- Interest accrued from bank deposits was not accounted for in cash book.
- Funds under closed SGRY scheme were not transferred to MGNREGS.
- Diversion of funds from MGNREGS was noticed which were not recouped as of March 2012.
- Labour budget was found unrealistic as there were substantial variations between estimated figures and actual expenditure.

➤ **Monitoring and Evaluation**

- Social audit was not conducted properly.
- Inadequate monitoring by state/district/block level officers resulted in non-completion of sizeable number of works/projects.

Punjab

➤ Background

The state has 22 districts. One district was covered under MGNREGS in the first phase i.e., from 2 February 2006, three districts from 1 April 2007 onwards and the remaining 18 districts from 1 April 2008. For the period 2007-12, ₹ 483.75 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
2,77,04,236	1,73,16,800	62.51	569.30	8,65,656*	277.59

*households issued job cards

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
45,680	18,062	39.54	95,709	85,364	89.19

➤ Planning

- Shortage of MGNREGS staff, ranging from 45 to 93 *per cent*.
- In the three selected districts, annual plans were prepared without considering the labour budget and cost of works from gram panchayats.
- Three, out of six districts, had not prepared the district perspective plan.

➤ Employment Generation & Wages

- No door-to-door survey was conducted for registration in 79 GPs of five districts.
- Wages were paid to the beneficiaries with delays up to 790 days in 48 GPs. No compensation was given for delayed payments.

➤ Works & Assets Creation

- In 52 GPs, 67 non-permissible works amounting to ₹ 1.20 crore were executed.
- Wage material ratio of 60:40 was not maintained which resulted in excess expenditure on material component.

➤ **Monitoring and Evaluation**

- Disposal of complaints was not done within the prescribed time of 15 days. In the selected districts, the delay in disposal of complaints ranged up to 673 days.
- In three districts, internal cell was not constituted for examining the social audit reports and to take suitable action thereon.
- There was shortfall in conducting social audit.
- The State Employment Guarantee Council did not conduct district-wise evaluation studies.

➤ **Others**

- Muster roll receipt register, job card application register, employment register, work register, complaint register, monthly allotment and UC watch register, job card register and assets register were not maintained by the selected GPs in four districts.

Rajasthan

➤ Background

The state has 33 districts. Six districts were covered under MGNREGS in the first phase i.e., from 2 February 2006, six districts from 1 April 2007 onwards and the remaining 21 districts from 1 April 2008. For the period 2007-12, ₹ 17,928.73 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
6,86,21,012	5,15,40,236	75.11	19,841.04	1,01,55,775	16,140.36

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
6,76,105	3,16,156	46.76	45,885	45,532 (Fig. for 2007-09 not given)	-

➤ Planning

- Rules were not framed and number of SEGC meetings held was inadequate. Shortage of staff, deficiency in Information, Education and Communication activities and Training, were noticed.
- Preparation of annual plans was delayed and unrealistic.
- Variations in estimation and actual employment were seen.
- District perspective plans were not prepared.
- Works involving ₹ 24.27 crore which were not part of annual plans were sanctioned.
- Unspent balances of SGRY and NFFWP were not transferred to the Scheme account.

➤ Employment Generation & Wages

- Irregularities in registration of households and issue of job cards were noticed.
- Wages of ₹ 4.64 crore were paid to workers in cash. There was also delay in payment of wages.
- Misclassification of funds of ₹ 118.13 crore was noticed.

➤ **Works & Assets Creation**

- Wage material ratio was not-maintained in execution of works.
- Works amounting to ₹ 36.58 crore remained incomplete.
- Expenditure of ₹ 1.49 crore was found infructuous.
- Works worth ₹ 15.52 lakh were not in existence.
- Plantation of ₹ 1.15 crore did not survive.

➤ **Financial Management**

- Diversion of funds amounting to ₹ 128.7 crore was noticed.
- Short release of ₹ 10.12 crore by the state was noticed in three districts.
- Delay in transfer of funds was noticed.
- Excess administrative expenditure of ₹ 5.02 crore was made.
- Unrecovered/unadjusted funds worth ₹ 70.55 lakh in post office were noticed.

Sikkim

➤ Background

The state has four districts. One district was covered under MGNREGS in the first phase i.e., from 02 February 2006, two districts from 1 April 2007 onwards and the remaining one district from 1 April 2008. For the period 2008-12, ₹ 281.12 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
6,07,688	4,55,962	75.03	291.09	3,46,971	81.41

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
10,181	5,029	49.40	1,202 (Fig. for 2007-08 not given)	601 (Fig. for 2007-08 not given)	50

➤ Planning

- District perspective plan was prepared without any inputs from GPs, blocks and districts. The annual plans were perfunctorily prepared by the gram sabhas without any reference to labour demand, income generating assets, priority to deprived groups and maintenance of assets created, etc.
- The annual work plan and labour budget were defective and unrealistic as the persondays expected to be generated were never achieved. Expenditure was between 83 and 88 *per cent* of the annual work plan.

➤ Employment Generation & Wages

- Payment of wages was not made within a fortnight and delays ranging from 15 days to three months were noticed.

➤ Works & Assets Creation

- Prescribed wage material ratio of 60:40 was not adhered to by the DPCs.
- Worksite facilities such as first-aid, drinking water, shade and crèche were not provided in many projects.

➤ **Financial Management**

- The state share was neither released in full nor on time. The district programme coordinators not only retained funds of ₹ 5.14 crore to ₹ 38.64 crore at the year end but also released funds to the blocks belatedly, with delays ranging from 2 to 131 days.

➤ **Monitoring and Evaluation**

- Expenditure reported to Government of India through monthly progress reports was not in agreement with those in the audited report and actual expenditure.

➤ **Others**

- Convergence of the Scheme with other social sector programmes was not initiated. The only convergence activity attempted was in case of CMRH scheme which was defective as the Scheme fund was utilized towards payment of cost of material. The convergence did not contribute towards additional employment generation.
- Maintenance of records was poor. Application register, registration register, job card register, employment register, assets register, muster rolls, MR issue/receipt registers and complaint register were not maintained properly and hence were not reliable.

Tamil Nadu

➤ Background

The state has 31 districts. Six districts were covered under MGNREGS in the first phase i.e., from 2 February 2006, four districts from 1 April 2007 onwards and the remaining 21 districts from 1 April 2008. For the period 2007-12, ₹ 8,128.96 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
7,21,38,958	3,71,89,229	51.55	8,510.44	76,48,556	10,130

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
2,57,002	1,11,727	43.47	93,252	1,84,845	100

➤ Planning

- Out of 76.49 lakh households registered under the Scheme in the state in 2011-12, jobs were provided only to 58.16 lakh households. Of these, 100 days of employment was provided only to 14.08 lakh households (24 per cent).
- Despite increase in the schedule of rates, the actual average daily wages earned by a beneficiary in the state was below the minimum guaranteed wages, as the wages were paid based on the quantity of work actually done.

➤ Works & Assets Creation

- 1.25 lakh works (48 per cent of the total works), which were executed during 2007-12 by the gram panchayats at a cost of ₹ 3,921.87 crore were under the categories of desilting of ponds, minor irrigation tanks, supply channels and irrigation wells. As such works did not add to the creation of durable assets.
- Instead of providing all weather roads under 'road connectivity', formation of earthen roads without compaction and improvements to side berms of existing Water Bound Macadam roads were executed. 62,588 road works (24 per cent of the total works) at a cost of ₹ 1,919.88 crore were executed under this category during 2007-12.

➤ **Financial Management**

- The percentage of utilization of the funds ranging from 56 to 82 during 2007-12. ₹ 718.27 crore out of ₹ 9,194.04 crore remained unutilized as of 31 March 2012. As the entire Scheme cost in the state was towards payment of wages to unskilled labour, release of state share to the Scheme (₹ 878.11 crore) during the period 2007-12 was unnecessary.

Tripura

➤ Background

The state has four districts. One district was covered under MGNREGS in the first phase i.e., from 2 February 2006, two districts from 1 April 2007 onwards and the remaining one district from 1 April 2008. For the period 2007-12, ₹ 2,858.82 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
36,71,032	27,10,051	73.82	2,996.33	6,69,164	490.13

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
6,57,713 (Fig. for 2007-08 not given)	2,83,539	43.11	600	513	86

➤ Planning

- All the required structural mechanism for operation of the Scheme was put in place, except the State Employment Guarantee Fund, which was operationalised during 2012-13.
- The works were executed on the basis of annual plans only as district perspective plans were not finalized. The documentation process of approval of annual plans was not satisfactory.

➤ Employment Generation & Wages

- The state reportedly provided employment to all those who demanded employment. However, this was unverifiable as the details were not documented.
- 2.80 lakh households received employment beyond 100 days but the additional cost of ₹ 10.22 crore was met from the Central share instead of being borne by the state. There was short-payment of minimum wages by ₹ 34.50 lakh.

➤ **Works & Assets Creation**

- In 41 *per cent* works, labourers were not employed in letter and spirit of the Act in five blocks.
- Funds of ₹ 16.60 crore was diverted for the works under Indira Awas Yojna (IAY) and ₹ 5.27 crore was spent for the purpose covered under other infrastructure development schemes.
- *Kutch*a roads without all-weather access were constructed at a cost of ₹ 5.29 crore.
- Machinery were used in works costing ₹ 1.56 crore.
- Five works costing ₹ 17 lakh remained incomplete for a period ranging from 1 to 4 years.
- Unique Identification Number of the works was not found in the work registers.

➤ **Financial Management**

- Funds utilization under the Scheme was good and ranging from 93.74 to 98.85 *per cent*.
- The state's share was short by ₹ 133.09 crore due to adoption of incorrect formula which failed to take into account six *per cent* administrative cost.
- The delay in release of state share ranging from 5 to 222 days in 20 out of 78 instalments, whereas in some cases, it was provided in advance as well.

➤ **Others**

- Maintenance of subsidiary records was deficient.
- MIS contains material errors and hence it was not reliable
- Various good practices such as banking correspondent model for payment of wages, use of software for preparation of estimates, payment after check by Vigilance Committee, good condition of assets created, etc. were also observed during audit.

Uttar Pradesh

➤ Background

The state has 72 districts. Twenty two districts were covered under MGNREGS in the first phase i.e., from 2 February 2006, 17 districts from 15 May 2007 onwards and the remaining 33 districts from 1 April 2008. For the period 2007-12, ₹ 20,425.74 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
19,95,81,477	15,51,11,022	77.72	22,174.35	1,42,81,748	13,342.64

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
36,15,602	15,55,093	43.01	4,200*	2,341*	55.74

*Figures for test checked districts only.

➤ Planning

- State government failed to notify the rules, although approved (11 August 2008), for carrying out the provisions of the Act.
- Non official members were included in the State Employment Guarantee Council (SEGC) after a delay of 19 months.
- State government did not establish State Employment Guarantee Fund as a result of which funds from Ministry were released directly to the districts up to 18 September 2009.
- In 820 blocks of the state, full time dedicated programme officers were not appointed. Twenty three *per cent* assistant programme officers' posts were also vacant.
- In 18 districts, training to stake holders for preparing district annual plans was not imparted. Fourteen districts did not prepare shelf of projects.
- There was delay in submission of labour budget from 23 to 74 days, consequently Central share was released in 5 to 25 tranches and state share in 2 to 10 tranches.

➤ Employment Generation & Wages

- Door- to- door survey was not carried out to identify persons for registration.
- There was delay of 25 to 45 days in issue of job cards.

- There were shortcomings in maintenance of job card application registers. In seven gram panchayats and 39 block panchayats, these were not maintained.
- There were various irregularities in wage payment viz. delay in payment of wages, wages being paid at lower than minimum wage rates, payment made before execution of work, payment of wages to workers present on two sites on same day, etc.
- Irregularities were noticed in muster rolls i.e., payments were made without obtaining signature or thumb impression as a token of receipt. Cutting and over writing were also not attested.

➤ Works & Assets Creation

- Inadmissible 272 works amounting to ₹ 10.26 crore were executed by 84 GPs, 12 blocks, two districts and one line agency during 2007-12. ₹ 15.60 crore were expended on construction of 2,265 earthen roads in 393 GPs of 18 districts, which were not all weather access roads.
- Prescribed wage material ratio of 60:40 was not maintained in 460 GPs. Over estimation of ₹ 6.75 crore was noticed in 170 GPs.
- In Unnao district, purchase orders for ₹ 78 lakh for almirah, handycam and digital camera were issued without inviting tenders and following the purchase procedure. In Sitapur district, construction material valuing ₹ 1.04 crore was purchased without calling tender/quotations.
- In seven districts, 237 works for ₹ 13.25 crore were executed without administrative and technical sanction.
- In 10 districts, unique identification numbers were not allotted to 1,199 works executed for ₹ 13.26 crore.
- In one GP and two districts, 47 works amounting ₹ 1.65 crore were abandoned. Twenty three works amounting to ₹ 29 lakh remained incomplete in eight GPs, one block and two districts.
- Completion Reports of 3,091 works in 16 GPs were not available.
- In 444 GPs, 4,242 works were not handed over to user groups.

➤ **Financial Management**

- State government did not design a robust financial management system for transfer and use of funds. No criterion was laid down for release of fund to GPs.
- There was diversion of funds of ₹ 1.51 crore towards miscellaneous administrative expenditure, contingent expenditure of other schemes, renovation and electrification of conference hall at Vikas Bhawan, construction of primary school and Harijan Awas, office expenses and Mid day Meal Scheme.
- Labour budget was forwarded to the Ministry without scrutiny at state level. There were variations between labour budget and actual expenditure reported in MPR and those between figures at state and district level. In two districts, labour budget was not prepared as per Operational Guidelines.
- There were delays in release of funds at every level.
- Two line departments of district Sitapur had not transferred unspent balances of ₹ 41 lakh of National Food for Work Programme fund to MGNREGS.
- In one district, administrative expenses were incurred in excess of prescribed limit of four *per cent* during 2007-09.

➤ **Monitoring and Evaluation**

- Ombudsmen, for redressal of grievances in a time bound manner, were not appointed.
- Village Monitoring Committees, responsible for monitoring the progress and quality of works undertaken under the Scheme, were not formed in 57 GPs.

Uttarakhand

➤ Background

- The state has 13 districts. Three districts were covered under MGNREGS in the first phase i.e., from 2 February 2006, two districts from 1 April 2007 onwards and the remaining eight districts from 1 April 2008. For the period 2007-12, ₹ 1,154.13 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
1,01,16,752	70,25,583	69.45	1,312.88	10,10,169	813.09

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
1,52,292	1,00,631	66.07	65,092	28,557	44

➤ Planning

- The State Employment Guarantee Council was established but it did not meet at regular intervals which left the major policy decisions unaddressed.
- The administrative pattern suggested by the Ministry was notified but the appointment of staff in various cadres was not made. Overall shortages ranging from 45 to 90 *per cent*.
- District perspective plans were submitted by four districts only and were yet to be approved by SEGC.

➤ Employment Generation & Wages

- Significant variations between 23 and 61 *per cent* were noticed in persondays estimated and actually generated.
- Timely payments to labourers were not made and delays ranging from 1 to 669 days were noticed. In 500 works, there was an average delay of 74 days. No compensation was paid to any worker for delay in the test checked GPs.

➤ Financial Management

- The state share was not released in the stipulated time frame. Delays ranging from 8 to 211 days were noticed in four districts.

➤ **Monitoring and Evaluation**

- A shortfall of 94 *per cent* at state level and 48 *per cent* at programme officers level was noticed in inspection of works.

➤ **Others**

- A liability of ₹ 1.73 crore was noticed in Dhauladevi and Dwarahat blocks of Almora and Chakrata block of Dehradun district which remained unliquidated as of March 2012.
- Non-existence of any mechanism to verify the authenticity of data uploaded to the MGNREGA website was noticed as there was variation ranging from 1 to 71 *per cent* between MIS and Monthly Progress Report data.

West Bengal

➤ Background

The state has 19 districts. Ten districts were covered under MGNREGS in the first phase i.e., from 2 February 2006, seven districts from 1 April 2007 onwards and the remaining two districts from 1 April 2008. For the period 2007-12, ₹ 8,307.31 crore was released to the state under MGNREGS. The table below outlines some of the major implementation parameters in the state during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
9,13,47,736	6,22,13,676	68.11	7,409.20	1,10,34,713 *	6,353.84

*job card issued

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
Not Provided by state.	5,58,938	NA	1,43,404	73,700	51.39

➤ Planning

- No Information, Education and Communication plan was prepared for MGNREGS.
- SEGC did not evaluate the performance of the Scheme implementation of MGNREGS and its impact.
- Door- to- door survey was not undertaken to identify persons willing to register under the Act.
- Most of the districts did not prepare perspective plan and shelf of projects was not found in any of the 83 test checked GPs.
- Gram sabha meetings, responsible for prioritizing and recommending works for incorporation in annual plan, were not organized on 2 October in any of the selected GPs.
- Labour budget was prepared in an unrealistic manner in five districts as actual generation of persondays was 35 to 125 *per cent* of those projected in labour budget.

➤ Employment Generation & Wages

- In the selected GPs, registration register and register for applications for work were not maintained. Registration lists were not displayed on GP notice boards in 41 GPs.
- Photographs were not affixed in most of the job cards in five districts.

- MIS indicated delayed payment of wages amounting to ₹ 437.89 crore during 2010-12, but no compensation was paid. Delay in payment of wages ranging from 11 to 810 days was noticed in four districts.
- A sum of ₹ 83,007 as unemployment allowance was paid to only 218 workers whereas it was due for 1,10,161 households during 2007-12.

➤ **Works & Assets Creation**

- Road works (29 *per cent* of total works) were executed and accounted for 39 *per cent* of total expenditure. All selected GPs had constructed non-durable assets like earthen roads. Wage-material ratio was not maintained in 32 GPs.
- Work Registers were not maintained in any of selected GPs.
- In Bankura, South 24 Parganas and Murshidabad districts, plantation work valuing ₹ 6.37 lakh did not survive.

➤ **Financial Management**

- Unspent balance under SGRY amounting to ₹ 8.42 lakh was not transferred to MGNREGS till May 2012.

➤ **Monitoring and Evaluation**

- In 48 GPs of Murshidabad, Bankura, Jalpaiguri and South 24 Pargana districts, accounts of GPs were not presented to social audit for scrutiny.

➤ **Other**

- Convergence of MGNREGS with rural development programmes was not evident in any selected GP.

Andaman & Nicobar Islands

➤ Background

The Union Territory (UT) has three districts which were covered under MGNREGS from 1 April 2008. For the period 2007-12, ₹ 34.91 crore was released to the UT under MGNREGS. The table below outlines some of the major implementation parameters in the UT during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
3,79,944	2,44,411	64.33	39.79	41,512	19.66

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
1,314	1,093	83.18	608	356	58.55

➤ Planning

- Employment Guarantee Council (EGC) for the UT was set up in February 2008. Council met only once in a financial year between 2008-09 and 2011-12.
- No perspective plan was prepared by the districts though grants were released for preparation of district perspective plan. Only annual plans were prepared.
- Preparation of shelf of projects was done on *ad hoc* basis.

➤ Employment Generation & Wages

- There were cases of employment not being provided within 15 days of application for work. Unemployment allowance was also not paid.
- Hundred days employment was provided only in 5.05 *per cent* cases.
- Delayed payment of wages was noticed in all the GPs.
- No beneficiary was covered under “Rashtriya Swasthya Bima Yojana” (RSBY) though the UT had substantial beneficiaries who worked for more than 15 days in a year.

➤ Works & Assets Creation

- Only non-durable assets were created.

➤ **Financial Management**

- Deficient system of financial management resulted in inflated UT share.
- Factually incorrect utilisation certificates and non-release of 25 *per cent* of UT share for material and wages for skilled and semi-skilled labour were noticed.

➤ **Monitoring and Evaluation**

- Audit of “Employment Guarantee Fund” was not done and UT Administration did not prescribe any format of accounts for districts.
- Independence of social audit was not ensured. Director/ RD,PRI & ULB, nodal person for coordinating the activities of Scheme, was appointed as the State Level Nodal Officer for social audit.

➤ **Others**

- Convergence with other schemes had not taken place.
- Record keeping (especially in South Andaman district) was poor.
- Adequate mechanisms were not put in place to check and verify data uploaded in MIS. Information available in the Panchayati Raj Institutions (PRIs) did not match with the Monitoring and Information System (MIS) figures.
- Shortcomings, highlighted in CAG's previous performance audit report continued.

Dadra & Nagar Haveli

➤ Background

The Union Territory (UT) has one district which was covered under MGNREGS from 1 April 2008. For the period 2007-12, ₹ 2.77 crore was released to the UT under MGNREGS. The table below outlines some of the major implementation parameters in the UT during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
3,42,853	1,83,024	53.38	4.71	11,697	2.11 (fig. for 2007-08 not provided)

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
127	30	23.62	44	30	68.18

➤ Planning

- Union Territory had not constituted Employment Guarantee Council (EGC)
- Preparatory and IEC activities were not carried out.
- Union Territory administration did not prepare annual plan and shelf of projects.
- Union Territory administration had neither prepared perspective plan nor was this work entrusted to any agency for the period 2007-12.

➤ Employment Generation & Wages

- Job card application registers were not maintained/properly maintained in five GPs and job card registers were not maintained in 10 GPs.
- Job cards issued did not have photos of labourers and were issued without signature of authority and labourers.
- Employment registers were not maintained in GPs.
- There were delays in payment of wages ranging from 1 to 123 days and no compensation was paid for delay.

➤ **Financial Management**

- Financial Management System was inefficient and figures of reports were inconsistent. UTEGF was not constituted.
- Financial reporting was inefficient and there were variations between audited accounts and MPR data.
- Unspent balance of ₹ 37.08 lakh given to GPs for material was treated as final expenditure.
- There was excess administrative expenditure during 2008-11.

➤ **Monitoring and Evaluation**

- Social audit records were not available with GPs.
- Vigilance and Monitoring Committees were formed in GPs but records were not available in any GPs.
- Grievance redressal mechanism was not efficient and no complaint register was maintained at any level.

Lakshadweep

➤ Background

The Union Territory (UT) has one district which was covered under MGNREGS from 1 April 2008. For the period 2007-12, ₹ 7.76 crore was released to the UT under MGNREGS. The table below outlines some of the major implementation parameters in the UT during 2007-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
64,429	14,121	21.92	10.47	8,886	6.49

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
828	17	2.05	80	40	50

➤ Planning

- The UT Employment Guarantee Council met only twice till date, which adversely affected choice of preferred works, review of implementation of the Scheme, evaluation of process and outcomes, monitoring and ensuring accountability and transparency at all levels.
- In the test checked GPs, no full time dedicated POs were appointed. No staff was appointed for Scheme implementation and no records related to the Scheme were maintained at block level.
- Separate grama sabha meetings were not held for selection of works under MGNREGS.

➤ Employment Generation & Wages

- In the test checked GPs, application registers were neither maintained nor were dated receipt issued to households.
- Scrutiny of the muster rolls and payment orders in the test checked GPs revealed that there were delays ranging from 15 to 65 days in payment of wages.
- List of addition and deletion in the job card register was not intimated to POs.

➤ **Works & Assets Creation**

- The estimates were prepared adopting the wage material ratio of 92:08. A verification of the estimates for the test checked GPs revealed that the estimates were prepared with the view to provide wage employment only. Absence of skilled labourers and materials had resulted in non-creation of durable assets.
- Photographs of pre-mid-post stages of work as stipulated in the Act were not taken/maintained by the GPs.

➤ **Financial Management**

- The administrative expenditure on MGNREGS was exceeded by ₹ 81.00 lakh during 2009-10 to 2011-12.

Puducherry

➤ Background

The Union Territory (UT) has two districts which were covered under MGNREGS from 1 April 2008. For the period 2007-12, ₹ 40.06 crore was released to the UT under MGNREGS. The table below outlines some of the major implementation parameters in the UT during 2008-12:

Population	Rural population (as per 2011 census)	Percentage of rural population	Cumulative expenditure (₹ in crore)	Number of households registered	Cumulative persondays generated (in lakh)
12,44,464	3,94,341	31.69	35.50	67,120	35.21

Number of works undertaken	Number of works completed	Percentage of works completed	Number of social audits due	Number of social audits conducted	Percentage of social audits completed
3,478	2,383	68.52	776	159	20.49

➤ Planning

- Gram panchayats had not prepared the shelf of projects and annual plan. DRDA and district programme coordinator, Karaikal did not prepare district perspective plan for long-term employment generation and sustainable development.
- The UT Employment Guarantee Council constituted in December 2011 did not meet even once.

➤ Employment Generation & Wages

- There was no formal system of receiving applications for employment, issue of dated receipts and maintenance of employment register.
- There was no mechanism to report any delay in payment of wages. No compensation was paid, though delays upto 137 days were noticed in payment of wages.

➤ Works & Assets Creation

- No expenditure was incurred by the UT towards material cost during 2008-12 resulting in creation of non durable assets.
- Out of 2,502 works taken up during 2008-12, 63 works were in progress for the last two years.

➤ Financial Management

- Accumulation of unspent balances as of March 2011, resulted in token release of ₹ one crore for 2011-12 as grant against the requirement of ₹ 31.28 crore.

