

Preface

This Report of the Comptroller and Auditor General of India containing the results of performance audit of the implementation of the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) has been prepared for submission to the President of India under Article 151 of the Constitution.

The performance audit covered the period from April 2007 to March 2012. Field audit of the relevant records of the Ministry of Rural Development, state governments and district, block and panchayat level offices was conducted between February to September 2012.

