

Chapter-V
**Grievance Redressal, Monitoring
and Internal Control**

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The envisaged monitoring and grievance redressal mechanism was dysfunctional. The Department had not appointed the requisite number of Ombudsmen in the State. The Department failed to ensure timely disposal of complaints, constitute vigilance Cell, appoint State and District quality monitors and prepare Citizens' Charter. Besides this, shortfall in conducting social audit, concurrent social audit and shortage of manpower was also noticed during audit. State Employment Guarantee Council failed to lay requisite Annual Reports in State Legislature every year.

The substantial funds involved in the implementation of MGNREGS coupled with its implementation across the State in 13,330¹ GPs, makes the monitoring and evaluation of the Scheme challenging. It was thus imperative to have a robust and efficient monitoring, evaluation and review mechanism of the Scheme. In addition, there are also increased demands for accountability and transparency in the execution of the scheme by various stakeholders.

5.1 Functioning of State Employment Guarantee Council

GoP, Department of Rural Development and Panchayats formulated (October 2006) "State Employment Guarantee Council" (SEGC) to advise the State Government on all matters concerning the scheme, to review the monitoring and redressal mechanism to give recommendations for improvement and to prepare the annual report to be laid before the State Legislature.

Scrutiny of records (July 2021) revealed that the SEGC met only two times (May 2016 and September 2020) during 2016-2021 to discuss the progress of the scheme in the State. Further, it was also noticed that the six annual reports from 2014-15 to 2019-20 were discussed and approved in a single meeting held in September 2020 and these annual reports were laid (March 2021) together before the State Legislature. Further, the annual report of 2020-21 was not approved by SEGC till November 2022.

Thus, the envisaged monitoring and steering of the scheme at the highest level was reduced to being a perfunctory exercise reducing accountability of executive to the legislature.

The Department accepted the facts (September 2022) and assured to take necessary corrective measures.

¹ March 2021.

5.2 Existence of grievance redressal mechanism

Keeping in view, the principles of transparency and accountability, the State Government was required to establish the office of Ombudsman in the State, for redressal of grievances regarding implementation of the scheme. Further, the State Government was required to determine appropriate grievance redressal mechanisms, at the district and block levels for dealing with any complaint in respect of implementation of the MGNREGS and lay down the procedure for disposal of such complaints. A legislation dealing with delivery of public services, processes within MGNREGA was to be mandatorily covered in the ambit of such legislation.

The shortcomings in appointment and working of Ombudsman and status of complaints received and their disposal are discussed in succeeding paragraphs.

5.2.1 Non-appointment of Ombudsman

Para 13.14 of the Operational Guidelines, 2013 provides that the State Government will establish the office of Ombudsman in all districts for expeditious redressal of grievances regarding implementation of the scheme. Depending on requirement, initially one Ombudsman may be appointed for two districts to watch the workload. The main duties of the Ombudsman are as under:

- Sending monthly and annual report and list of awards passed to Chief Secretary and Secretary in charge of MGNREGA.
- Highlight action to be taken against erring MGNREGA functionaries.
- Summary report of cases disposed by Ombudsman will be reported to SEGC and it will also be part of annual report prepared by SEGC to be placed in the State Legislature.

Scrutiny of records (August 2021) revealed that the State Government initially appointed two Ombudsmen (June 2014 and August 2015) for six² districts, but only one Ombudsman³ had taken charge and his tenure ended in August 2017. Thereafter, the State Government appointed six Ombudsmen between October 2020 and April 2021 by giving the charge of four or more districts against the requirement of maximum two districts.

It was observed that the Ombudsman appointed in August 2015 did not perform his duty as *ibid*. He had neither submitted any monthly/annual report to the designated higher authorities nor submitted any summary report to SEGC due to which the activities of Ombudsman were not included in the

² (i) Bhatinda; (ii) Faridkot; (iii) Jalandhar; (iv) Kapurthala; (v) Mansa; and (vi) Shaheed Bhagat Singh Nagar.

³ Appointed in August 2015 worked for Jalandhar, Kapurthala and Shaheed Bhagat Singh Nagar.

annual report laid in the Legislative Assembly (*as discussed in Paragraph 5.1 above*). Further, the activities of other Ombudsmen appointed during October 2020 to April 2021 were not provided to Audit.

Thus, due to non-appointment of requisite number of Ombudsmen in the State and inefficient functioning of appointed Ombudsmen the Department failed to create an effective mechanism for grievances redressal.

The Department accepted the facts and stated (September 2022) that corrective measures would be taken.

5.2.2 Disposal of Complaints

Section 23(6) of the MGNREGA provides that the PO shall enter every complaint in a compliant register maintained by him and shall dispose of the dispute and complaints within seven days of their receipt and in case complaints relate to matters to be resolved by any other authority they shall be forwarded to such authority under intimation to the complainant. For monitoring of status, complaint register should be maintained at GP, Block and District levels, as required under para 10.3.9 of Operational Guidelines, 2013.

Scrutiny of records (July 2021 to April 2022) revealed that out of six selected districts, in two districts⁴, no complaint register was maintained. Hence, the status of complaints could not be verified in audit. In SAS Nagar out of four complaints, two complaints were disposed of after a delay of 57 and 103 days and one complaint was pending for disposal where as one complaint was disposed of within time during 2016-2021. In Moga, no complaint was found registered.

Further, in remaining two districts, 182 complaints (Ferozepur: 118 and Sangrur: 64) were received in Ferozepur and Sangrur respectively. Out of these complaints, 69 complaints (Ferozepur: 26, Sangrur: 43) relating to issues such as; non-issue of job cards, non-starting of work, non-payment of wages etc. were lying unattended (April 2022) even after a lapse of one to five years. In Ferozepur, 92 complaints were forwarded to blocks concerned for taking action, however, the final disposal/follow-up of these complaints was not available. In Sangrur, 18 complaints were disposed with delays ranging between 10 days and 436 days against the requirement of seven days.

In selected blocks, the complaint register was issued but no complaint was entered in it due to which the action taken on complaints received from districts could not be ascertained in audit.

⁴ (i) Amritsar; and (ii) Jalandhar.

While discussing the CAG's report for the year ended March 2012 (Paragraph 2.2.13), the PAC transferred this para to the Department (November 2020) with instructions to take action at its own level. However, Department failed to evolve an effective complaint disposal mechanism.

Thus, no assurance can be drawn on the correctness of scheme implementation for delivery of the scheme benefits without an acceptable grievances redressal mechanism in place.

The Department accepted the facts (September 2022) and assured to take necessary corrective measures.

5.3 Non-constitution of Vigilance Cell

Paras 13.6.2, 13.6.3 and 13.6.4 of Operational Guidelines, 2013 provide that at the State level, a Vigilance Cell consisting of a Chief Vigilance Officer (CVO), at the District level, the District Vigilance Cell under the district level authority and at local level a Vigilance and Monitoring Committee were to be set-up after approval of Gram Sabha. These cells were required to be set-up for receiving complaints about the implementation of the scheme, for conducting regular field visits to detect irregularities, and for taking *suo-moto* action based on reports appearing in the media, visit to the work sites and interaction with workers.

Scrutiny of records (August 2021 to December 2021) revealed that no Vigilance Cell was constituted at the State level till November 2022. Further, the requisite Vigilance Cells were not constituted at any level of selected Districts and GPs during 2016-2021. Thus, non-constitution of Vigilance Cell during 2016-2021, resulted into various shortcomings that were noticed during physical verification of works (*as discussed in the para 4.3 of chapter IV*).

The Department accepted the facts (September 2022) and assured to take necessary corrective measures.

5.4 Non-appointment of State and District Quality Monitors

In terms of paras 14.8 (vi) and 14.10.4 of Operational Guidelines, 2013 the State Quality Monitor (SQM) will inspect at least five *per cent* works while they are still in progress, so as to assess process quality aspects. Further, as per para 7.12.1 of Annual Master Circular 2019-20, there will be a District Quality Monitoring (DQM) cell which would have a panel of 10 to 15 technical officials. These officials will monitor and evaluate at least 10 *per cent* of the works executed under the scheme.

Scrutiny of records and information supplied by the JDCC, MGNREGS, Punjab revealed that SQM/DQM was not appointed during the period

2016-2021 for the said purpose. Due to non-appointment of SQM/DQM, no work was inspected during progress or completion of work for its quality or authenticity. Further, the Department had not made efforts for the appointment of SQM/DQM.

The Department replied (September 2022) that SQM had not been appointed in the State. It further stated that recruitment of DQMs was under process.

5.5 Non-preparation of Citizens' Charter

As per para 13.12.1 of Operational Guidelines, Citizens' Charter shall cover all aspects of the duties of Panchayats and officials under the Act. It should describe the specific steps involved in implementing the provisions of the Act, and lay down the minimum service levels mandated by these provisions on the Panchayats and the officers concerned.

During test check of records, it was noticed that no Citizens' Charter was prepared by the State Government during the period covered under audit. It had also been observed that Ministry of Panchayati Raj with National Institute of Rural Development and Panchayati Raj (NIDPR) had prepared a Model Panchayat Citizens' Charter/framework for delivery of the services across the 29 sectors, aligning actions with localised Sustainable Development Goals (SDGs) for the Panchayats to adopt and customise during July-August 2021 and supplied to the State Government for preparation of their own Citizens' Charter. But the work of preparation of State Governments' Citizens' Charter was not initiated.

The JDCC stated (October 2022) that Citizens' Charter was pending for approval at Government level.

While discussing the CAG's report for the year ended March 2012 (Paragraph 2.2.6.4), PAC advised (September 2014) to implement the Citizens' Charter at the earliest in time bound manner. However, it was observed that the Department did not make any efforts to comply with the instructions of PAC. This shows casual approach of the Department towards establishing the necessary accountability structures in the State.

5.6 Social Audit

An innovative feature of the Mahatma Gandhi NREGA is that it has institutionalised 'Social Audit' as a means of continuous public vigilance. The basic objective of social audit is to ensure public accountability in the implementation of projects, laws and policies.

5.6.1 Shortfall in required social audit

Paras 13.1.1 and 13.2.2 of Operational Guidelines, 2013 provide that Social Audit Unit (SAU) shall identify appropriate number of Resource persons at

State, District, Block and GP levels to facilitate the Gram Sabha in conducting social audit. Social Audit has the following dimensions:

- As a continuous and ongoing process, involving public vigilance and verification of quantity and quality of works at different stages of implementation; and
- As a process it is to be conducted in every GP at least once in six months, involving a mandatory review of all aspects.

Audit noticed that the SAU prepared an annual social plan against the six monthly which was a major deviation from the Operational Guidelines.

Scrutiny of records (July 2021) of selected GPs revealed the following.

Table 5.1: Annual Social Audits in selected GPs

Total No. of GPs	Annual Audit Not completed even once	Annual Audit completed in all 4 years	Annual Audit partially completed
120	25	20	75

As can be seen from above, annual social audit was not conducted in 25 GPs even once during the audit period. Annual social audit was conducted 100 *per cent* only in 20 GPs and was conducted only partially in 75 GPs. The details of social audit conducted has been given in **Appendix 5.1**.

The nature of observations in the selected GPs showed the following types of observations:

- Non-conducting of the Rozgar Diwas,
- Complaints like inability to get work, non-provision of work site facilities and grievance redressal,
- Non-production of works records i.e. administrative and technical sanctions, Asset registers, Muster rolls, MBs and vouchers,
- Non-existence of citizen charter,
- Non-linking of Aadhaar Card,
- Excess expenditure than sanctioned amount,
- Issuance of multiple job cards,
- Non-collection of applications for demand of works,
- Non-payment of delayed compensation.

As can be seen from the above, the social audit had thrown up observations on similar lines as those pointed out by Audit. Thus, the Department had wasted the opportunity to strengthen the scheme implementation for the benefit of the people through the mechanism of social audit. Such persistent irregularities over long periods of time can have the effect of lowering the faith of the dependent population on the scheme and result in distress migration, a problem that the scheme had sought to address.

The shortfall in conducting of social audit during 2016-2021 with respect to the State is given in **Table 5.2**:

Table 5.2: Shortfall in conducting social audit

Year	Total GPs in the State	No. of GPs planned for Social Audit	Social Audit conducted	Shortfall in Social Audit	Percentage
1	2	3	4	5	
2016-17	13,380	10	10	---	--
2017-18	13,369	3,700	3,700	9,669	72.32
2018-19	13,359	4,760	4,760	8,599	64.36
2019-20	13,330	6,700	6,623	6,707	50.32
2020-21	13,330	7,000	5,750	7,580	56.86
Total		22,170	20,843		

Source: Departmental data

Thus, GPs ranging between 50.32 per cent and 72.32 per cent remained unaudited. In the selected districts, the shortfall in conducting of social audit was ranging between 45.88 per cent and 96.76 per cent. In selected blocks the shortfall in conducting of social audit was ranging between 10.17 per cent and 100 per cent and in selected GPs it was ranging between 25 per cent and 100 per cent (**Appendix 5.1**).

The Department accepted the facts (September 2022) and stated that this was due to shortage of funds. The reply is not acceptable as SAU was found to have sufficient funds. As social audit is a mechanism for promoting transparency and accountability in local governance and gives a voice to the marginalised and poor groups, its healthy functioning is necessary to ensure that demand is faithfully recorded and wages are correctly paid and frauds are adequately deterred.

5.6.2 Huge pendency in settlement of Social Audit Observations

Para 13.4.2 of Operational Guidelines, 2013 provides that the ADPC shall ensure that time bound corrective action is taken on the social audit report.

Scrutiny of records (July 2021) of selected GPs (**Appendix 5.2**) revealed the following:

Table 5.3: Social audit observations pendency status in selected GPs

No. of GPs	Social audit observations raised	Social audit observations settled	Outstanding Social audit observations	Percentage
92	346	276	70	20

The pendency of the issues outstanding ranged from one to five years.

It was observed (August 2021) that the SAU raised 27,287 audit observations during 2016-2021 for the entire state. However, the corrective measures were taken only in 7,472 social audit observations. The status of social audit conducted and observations at State level is given in **Table 5.2**:

Table 5.4: Social audit observations pendency status in State

Year	Social audit observations raised	Social audit observations settled	Outstanding Social audit observations	Percentage
2016-17	10	10	00	0
2017-18	3,998	3,177	821	20.54
2018-19	6,783	3,108	3,675	54.18
2019-20	8,126	889	7,237	89.06
2020-21	8,370	288	8,082	96.56
Total	27,287	7,472	19,815	

Source: Departmental data

Table 5.4 shows the year-wise pendency and it showed that the social audit observations ranging between 20.54 *per cent* and 96.56 *per cent* were outstanding for want of corrective measures.

The Department accepted the facts (September 2022) and stated that the old observations were being settled. The reply is not acceptable because 54.18 *per cent* paras for the period 2018-19 were still outstanding.

5.6.3 Non-conducting of Concurrent social audit

Concurrent social audit shall be done for all works every month. For this purpose, self-help groups, village social auditors, Village Monitoring Committees (VMC) and other village level organisations (VO) will have the right to inspect all records of works done and expenditure made in the Gram Panchayat on a fixed day of the week. Copies of records, where needed, will be provided by the Programme Officer at a nominal cost. VMC may visit each active worksite once a month. The VMC shall sign its report and submit the same to the Programme Officer.

Scrutiny of records and information collected from all the selected blocks revealed that neither the VMC was formed in any selected block nor the concurrent social audit was conducted.

The Department replied (October 2022) that no such type of instructions were received from headquarter office. The reply was not acceptable because Operational Guidelines of the scheme provide for the conduct of concurrent social audit.

5.7 Shortage of manpower

Section 18 of the MGNREGA provides that State Government is mandated to make available to the DPC and PO necessary staff and technical support as may be necessary for effective implementation of the scheme. Supporting staff could also be hired, on contractual basis, to provide professional services at the State level. The recruitment policy for the functionaries will be decided by the State Government.

Scrutiny of records (July 2021) revealed that total 2,875 posts of various categories were sanctioned (March 2021) against which 1,830 employees were deployed against the sanctioned posts. The availability of staff against the sanctioned posts are given in **Table 5.5**:

Table 5.5: Shortage of staff

Name of post	Sanctioned post	Person in position	Shortfall	Shortfall (per cent)
IT Manager	22	16	6	27.27
Works Manager	22	3	19	86.36
Accounts Manager	22	6	16	72.72
Computer Assistant (at District level)	22	15	7	31.82
District Coordinator	22	6	16	72.72
District Social Audit Coordinator	22	6	16	72.72
Grievance Redressal Coordinator	22	1	21	95.45
APO	150	146	4	02.67
Technical Assistant	491	223	268	54.58
Accountant	150	29	121	80.67
Computer Assistant (At Block level)	150	150	0	0
Data Entry Operator	150	48	102	68.00
Gram Rozgar Sahayak	1,608	1,176	432	26.87
Technical Coordinator	22	5	17	77.27
Total	2,875	1,830	1,045	36.34

Source: Departmental data

Table 5.5 shows that the shortfall of available staff against the sanctioned strength for implementation of scheme was ranging between Zero and 95.45 per cent. Acute shortage can be seen in respect of important functionaries viz: work manager, accounts manager, district coordinator, district social audit coordinator, grievance redressal coordinator, APO, technical assistant, accountant, DEO and technical coordinator. There was no way that the scheme could have been implemented without these important functionaries to keep records and manage and guide works.

Further as per norms issued (September 2019) the State may ensure that at least one *Gram Rozgar Sahayak* (GRS) is deployed in every 7-10 GPs and one TA for every five villages.

Scrutiny of records and information provided by the test checked districts revealed that in these districts there was huge shortage of GRS and TA as detailed below.

Table 5.6: Shortage of Gram Rozgar Sahayak (GRS) as on 31.03.2021

Sr. No.	Name of district	No of gram panchayat	No of GRS required	No. of GRS appointed	Shortage	Percentage of shortage
1.	Sangrur	596	60	64	Nil	---
2.	Ferozpur	838	84	75	09	10.71
3.	Amritsar	862	86	50	36	41.86
4.	Moga	340	34	69	Nil	---
5.	Jalandhar	902	90	85	5	05.55
6.	SAS Nagar	341	34	50	Nil	---

Table 5.7: Shortage of Technical Assistant (TA) as on 31.03.2021

Sr. No.	Name of district	No of gram Panchayat	No of TA required	No. of TA appointed	Shortage	Percentage of shortage
1.	Sangrur	596	119	07	112	94.12
2.	Ferozpur	838	168	20	148	88.10
3.	Amritsar	862	172	7	165	95.93
4.	Moga	340	68	10	58	85.29
5.	Jalandhar	902	180	7	173	96.11
6.	SAS Nagar	341	68	7	61	89.71

Thus, due to shortfall in the availability of staff against the sanctioned posts, various shortcomings were noticed in performance audit such as; improper preparation of labour budget, non-maintenance of records, delay in disposal of complaints etc. (as discussed in Paragraphs 2.3, 5.2.2 and 5.10).

The Department accepted the facts (September 2022) and assured to take necessary corrective measures. Acute manpower deficiencies when seen along with the earlier discussed lack of vigilance and monitoring leads one to question the correctness of scheme implementation as no assurance can be drawn on execution of works and related payments.

While discussing the CAG's report for the year ended March 2012 (Paragraph 2.2.12.1), PAC transferred (November 2020) this para to the Department with instructions to take action at its own level. However, Department failed to take action as the shortfall in manpower still persisted.

5.8 Non-planning for capacity building

Paras 5.2.1 and 5.2.2 of Operational Guidelines, 2013 provide that each State will set up a MGNREGA Human Resource Development and Capacity Building Division (HRDCBD) to identify and mobilise institutions which play the role of training institutions of MGNREGA, draw up a state level training

plan as per courses⁵ defined in para 5.3 of Operation Guidelines, 2013 for every stakeholder.

Scrutiny of records (July 2021) revealed that no HRDCBD was established at State level during the period 2016-2021 due to which no training plan was prepared. However, it was observed that during the period 2016-2021, State Institute of Rural Development (SIRD) had organised only 19⁶ departmental training programmes (TP) of various activities⁷ as assigned by MoRD. It was further observed that these trainings were attended by a total of 2,780 trainees during 2016-2021 and in these trainings all the courses defined in Guidelines were not conducted.

In the exit conference (September 2022), the Department admitted the fact and assured to take necessary corrective measures for capacity building. Compliance was awaited (November 2022) in audit.

While discussing the CAG's Report for the year ended March 2012 (Paragraph 2.2.12.2), PAC transferred (September 2014) this para to the Department with instructions to take action at its own level. However, Department failed to take any corrective measure in this regard.

5.9 Non-coverage of workers under Janashree Bima Yojana and Rashtriya Swasthya Bima Yojana

Para 8.9 of Operational Guidelines provides that Mahatma Gandhi NREGA workers are covered under the Janashree Bima Yojana (JBY) implemented by Ministry of Finance. JBY provides life coverage and disability benefits to rural people. Rashtriya Swasthya Bima Yojana (RSBY) has been extended to all Mahatma Gandhi NREGA workers/beneficiaries who have worked for more than 15 days in the preceding financial year. DPCs and POs are required to make workers aware of these schemes. For RSBY, a list of workers/households that are entitled to this scheme is available in NREGASoft.

Scrutiny of information collected from all the selected districts and selected blocks revealed that list of workers for their coverage under both the schemes was not sent to the nodal agency during 2016-2021.

The Department replied (October 2022) that no such type of instructions had been received from JDCC office. The reply was not acceptable because scheme guidelines provide for coverage of these schemes under MGNREGS.

⁵ IEC, Planning for works, wage payments, measurement of works, Social audit, review of field work done, worksite facilities, maintenance of records, etc.

⁶ 2016-17: two TPs; 2017-18: five TPs; 2018-19: six TPs; 2019-20: five TPs; and 2020-21: one TP.

⁷ Social audit, labour budget, gem portal, GIS capacity building, e-FMS, PFMS, etc.

5.10 Mandatory records and their maintenance

Chapter-10 of the Operational Guidelines, 2013 describes the mandatory records required to be maintained. GOI issued instruction for proper maintenance of records for the effective implementation of any scheme and provided simplified formats of the seven Registers⁸. These registers are designed with a view to ease the functioning of the field level personnel and reduce duplication of work without compromising the quality of information especially those relating to entitlements of workers. Registers II, III and V were required to be maintained manually and registers I, IV, VI and VII can be maintained partially manually and partially printed and pasted from MIS itself.

Scrutiny of records (September 2021 to December 2021) of selected 12 blocks revealed that said registers were not maintained/partially maintained by the selected GPs.

It was further noticed that the said registers were issued during January 2015 to March 2019 by six selected districts⁹ to the blocks for further distribution to GPs. Despite the issue of requisite registers, these were not maintained at Block/GPs level to record the data such as; application of work, allotment of work, performance of work, wages or unemployment allowance paid to the workers, details of complaints, etc.

In the exit conference (September 2022), the Department acknowledged the fact and assured to take necessary corrective measures. However, the fact remained that the maintenance of mandatory records was not being done, as required under the Scheme guidelines.

5.11 Conclusion

The envisaged monitoring and grievance redressal mechanism was practically non-functional. The envisaged monitoring and steering of the Scheme at the highest level of State Employment Guarantee Council (SEGC) was reduced to being a perfunctory exercise reducing accountability of Executive to the Legislature. There were shortcomings in number of social audits carried out and settlements of objections raised in Social Audit Reports. There was no proper assessment of manpower requirement and gaps between men-in-position and sanctioned strength were noticed in key field level posts. Records maintenance at GP level was poor and most basic records were also not maintained.


⁸ I -Register for Job Card (Application, Registration, Job Card Issue) and Household Employment Reports; II-Gram Sabha Register; III-Demand for Work, Allocation of Work and Payment of Wages Register; IV-Work Register; V-Fixed Asset Register; VI-Complaint Register; and VII-Material Register.

⁹ (i) Amritsar: November 2016; (ii) Jalandhar: September 2018; (iii) Sangrur: January 2015; (iv) SAS Nagar: December 2017; (v) Moga: August 2017; and (vi) Ferozepur: March 2019.

5.12 Recommendations


- (i) *The SEGC and the Department need to ensure intensive monitoring of the Scheme for proper implementation. The SEGC may consider undertaking a State level, comprehensive, independent evaluation of the Scheme;*
- (ii) *The Department should evolve a proper mechanism to conduct social audit of all the GPs and ensure the timely settlement of gaps raised in the Social Audit Reports;*
- (iii) *The Department should reassess the manpower requirement and ensure that adequate number of staff with requisite skills are provided for the smooth functioning of the Scheme; and*
- (iv) *Records maintenance at all levels needs to be streamlined with sound mechanism of monitoring and funds release should be linked with proper maintenance/verification of records.*

Chandigarh
The 14 February 2023


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Countersigned

New Delhi
The 15 February 2023


(GIRISH CHANDRA MURMU)
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