



Soil and water conservation projects in
Melea sambarkod in Sholayur Gp
Work code: 1606002003/WC/684636

Appendices

Appendix 1.1
Roles and responsibilities at different levels for implementation of MGNREGS
(Reference: Paragraph 1.5, Page 3)

Level	Designated Officers	Roles and Responsibilities
State level	The Principal Secretary (LSGD)	Overall Supervision of Implementation as convenor of SEGC
	Mission Director, MGNREGS State Mission	Head of MGNREGS Mission. Responsible for overall implementation of the scheme in the State.
	State Mission Management team	Team consists of Joint Director (Rural Employment), Programme Officers for IEC, Planning, Evaluation and Monitoring, training, Assistant Directors, Finance Manager etc., to assist Mission Director in leading State level implementation of the scheme.
	State MGNREGS Engineer	Monitors SQM and DQM reports, deals with SECURE software and updating local market rates.
District level	District Collector, designated as District Programme Co-ordinator (DPC)	Overall co-ordination and implementation of the scheme in the district.
	Joint Programme Co-ordinator (JPC)	<ul style="list-style-type: none"> ● Reports to DPC ● Responsible for overall programme management in the district ● Proper management and monitoring of funds ● Overall monitoring of the Management Information System (MIS) of MGNREGS, and all other IT related activities at district level ● Ensures quality and effectiveness of National Resource Management works planned and executed under MGNREGS.
Block level	Programme Officer (Co-ordinator for MGNREGS at Block level)	<ul style="list-style-type: none"> ● Responsible for matching demand with work ● Ensures effective implementation of the scheme at Block level ● Co-ordinates with the Project Director- District Rural Development Agency
	Joint BDO (EGS)/ Assistant Programme Officer (APO)	<ul style="list-style-type: none"> ● Assists the Programme Officer ● In-charge of MIS at Block level ● Uploads the work orders, pay orders, issues muster rolls, etc.
Grama Panchayat (GP) level	Panchayat Secretary	<ul style="list-style-type: none"> ● Receives applications for Job Cards, employment ● Maintains muster roll, ensures timely payments ● Second signatory of FTO ● Responsible for maintenance of assets
	Assistant Secretary	<ul style="list-style-type: none"> ● First signatory of FTO ● Assists Panchayat Secretary in the preparation of Labour Budget/Annual Action Plan ● Muster Roll generation, Job Creation ● Supervises all the MGNREGS works for ensuring quality cum durability.

(Source: Details furnished by the MGNREGS State Mission)

Appendix 3.1
Timelines suggested for preparation of Annual plan and Labour Budget
(Reference: Paragraph 3.2.3, Page 15)

Action to be taken	Due date
Launch of Grama Panchayat level planning process and discussion of the planning process by Grama Sabha/Ward Sabha.	02 October
Special Grama Sabha for approval of the Grama Panchayat level annual action plan	By 30 November
Submission of Grama Panchayat Level Plan to the Block Panchayat	By 05 December
Approval of Block Level Consolidated Annual Plan by Block Panchayat and submission of the same to District Programme Co-ordinator/District Collector (The consolidated Labour Budget including all interventions proposed for the Block level should be approved by the Block Panchayat/Panchayat)	By 20 December
Presentation of Block Plans by Programme Officer before DPC in the suggestive format circulated by the Ministry and appraisal of same by the DPC.	By 19 January
Presentation of District Annual Plan and Labour Budget to District Panchayat by the District Programme Co-ordinator/Collector (all interventions proposed for the District should be approved at the District level)	By 20 January
Approval of District Annual Plan by the District Panchayat and submission of the same to State Government. The DPC/ADPC will present the plan before the State Government in the suggestive format circulated by the Ministry and the same will be appraised before collation into State Plan.	By 31 January
Submission of Labour Budget to the Central Government in the suggestive format circulated by the Ministry.	By 10 February
Meetings of the Empowered committee and finalisation of the Labour Budget	20 February onwards
Communication of the Labour Budget to the States by Ministry and further by the States to Districts, Blocks, and Grama Panchayats	By 31 March

(Source: Annual Master Circulars)

Appendix 3.2
Sanctioned strength and Men-In-Position
(Reference: Paragraph 3.4.1, Page 17)

	Posts	Sanctioned Strength	Men in Position (As on 31 March 2024)	Vacancy
GP level	Accredited Engineer	905	886	19
	Overseer	1472	1411	61
	Accountant-cum-IT Assistant (AITA)	2178	2005	173
	Total	4555	4302	253
BP level	Accredited Engineer	152	151	1
	AITA	230	224	6
	Other post (DEOs)	8	2	6
	Total	390	377	13
District level	District Engineer	14	14	0
	District ITP	14	12	2
	AITA	14	12	2
	District electronic fund management system operator	14	13	1
	Ombudsperson office AITA	14	14	0
	Agri Engineer	47	43	4
	Total	117	108	9
State level	State Project Officer - GIS (Cluster Facilitation Project)	1	1	0
	Electronic Fund Management System (e-FMS) Consultant	1	1	0
	State ITP	1	1	0
	Data Entry Operator	1	1	0
	Computer Operator e-FMS	1	1	0
	Assistant	2	2	0
	Total	7	7	0
	Grand Total	5069	4794	275

(Source: Details furnished by the MGNREGS State Mission)

Appendix 4.1
Delay in release of funds by GoK
(Reference: Paragraph 4.3, Page 26)

(₹ in lakh)

Year	Tranche/ Instalment	Date of receipt of Central Share	Central Share Amount	State Share	Total share (Central and State)	Release to SNA Account	Date of receipt in SNA Account	Delay in release (days)
2019-20	1/1	12/04/2019	2,621.35	873.78	3,495.13	3,495.13	26/06/2019	60
	1/2	06/08/2019	16,822.33	5,607.44	22,429.77	10,000.00	07/09/2019	17
						5,000.00	25/10/2019	65
						5,000.00	25/11/2019	96
						2,429.77	24/12/2019	125
	1/3	25/10/2019	2,257.77	752.59	3,010.36	3,010.36	24/12/2019	45
	1/4	31/12/2019	77.62	25.87	103.49	103.49	20/02/2020	36
1/5	06/02/2020	450.00	150.00	600.00	445.70	16/06/2020	116	
					154.30	25/06/2020	125	
1/6	13/02/2020	887.12	295.70	1,182.82	1,182.82	25/06/2020	118	
2020-21	1/1	21/04/2020	32,689.11	10,896.37	43,585.48	32,689.11	14/05/2020	8
						10,896.37	21/07/2020	76
	1/2	03/09/2020	6,093.42	2,030.94	8,124.36	2,030.94	18/11/2020	61
						6,093.42	19/11/2020	62
	1/3	27/11/2020	15,172.90	5,057.13	20,230.03	15,172.90	12/01/2021	31
						5,057.13	13/01/2021	32
2/1	22/03/2021	21,300.00	7,099.29	28,399.29	17,904.71	31/03/2021	NA	
					7,099.29	04/05/2021	28	
					3,395.29	04/05/2021	28	
2021-22	1/1	25/05/2021	39,878.91	13,291.64	53,170.55	39,878.91	23/06/2021	14
						13,291.64	24/06/2021	15
2022-23	1/1	30/06/2022	51,035.70	17,013.23	68,048.93	17,011.90	11/07/2022	NA
						51,035.70	08/07/2022	NA
						1.33	05/07/2022	NA
	1/2	13/02/2023	17,769.30	5,921.77	23,691.07	17,769.30	16/03/2023	16
						5,921.77	20/03/2023	20
					4,703.20	24/03/2023	24	
					1,569.06	27/03/2023	27	
2023-24	1/1	18/07/2023	28,594.74	9,531.58	38,126.32	28,594.74	26/09/2023	55
						9,531.58	09/11/2023	99
	1/2	14/02/2024	8,622.63	2,874.21	11,496.84	8,622.63	25/03/2024	25
2,874.21						25/03/2024	25	

(Source : AG (A&E) figures, department figures, TSB statement, bank statements of State Mission)

Appendix 4.2
Details of delay in wage payments
(Reference: Paragraph 4.7.1, Page 31)

(₹ in crore)

Year	Total wage payable (R7.2.2)	Total wage paid	Payment within 15 days (Percentage)	Delayed wage payment		
				Payment beyond 15 days	Pending wage payment	Total (Percentage)
2019-20	2200.58	2200.50	2187.89 (99)	12.61	0.08	12.69 (01)
2020-21	3014.22	3013.91	2982.24 (99)	31.67	0.31	31.98 (01)
2021-22	3125.34	3125.24	3122.36 (99)	2.87	0.10	2.97 (0.1)
2022-23	2998.77	2998.73	2764.39 (92)	234.33	0.04	234.37 (08)
2023-24	3300.60	3300.59	3273.55 (99)	27.03	0.01	27.04 (01)
Total	14639.51	14638.97	14330.43 (98)	308.51	0.54	309.05 (02)

(Source: MIS Reports R14.6 and R7.2.2)

Appendix 4.3
Illustrative cases of incorrect calculation of delays
(Reference: Paragraph 4.7.1, Page 31)

Name of Grama Panchayat	Muster Roll (MR) No.	Date of closure of Muster Roll (T)	Date of second Signatory	No. of days (second signatory from closure of MR)	Delay calculated by MIS	Date of actual credit of wages	Delay in actual credit of wages
	(1)	(2)	(3)	(4) = (3)-(2)	(5) = (4)-15 days	(6)	(7) = (6)-(2)-15 days
Illustrative cases of delays where compensation was calculated partially							
Anchuthengu	24650	15/02/2023	03/03/2023	16	1	22/03/2023	20
Chirayinkeezhu	23458	12/02/2023	15/03/2023	31	16	31/03/2023	32
Kadakkavoor	23437	02/02/2023	16/03/2023	42	27	31/03/2023	42
Mudakkal	23427	07/02/2023	23/02/2023	16	1	27/06/2023	125
Vellanad	50167	05/02/2023	03/03/2023	26	11	22/03/2023	30
Kattakkada	50938	06/02/2023	15/03/2023	37	22	31/03/2023	38
Kuttichal	51255	09/02/2023	04/03/2023	23	8	15/05/2023	80
Tholicode	50396	05/02/2023	03/03/2023	26	11	22/03/2023	30
Pudur	33801	14/12/2023	20/01/2024	37	22	12/03/2024	74
Agali	34112	02/02/2023	15/03/2023	41	26	31/03/2023	42
Sholayur	34798	30/01/2023	14/03/2023	43	28	31/03/2023	45
Malampuzha	11620	02/02/2023	15/03/2023	41	26	31/03/2023	42
Puthupariyaram	12435	12/02/2023	06/03/2023	22	7	22/03/2023	23
Pudussery	11659	02/02/2023	16/03/2023	42	27	31/03/2023	42
Akathethara	12088	04/02/2023	01/03/2023	25	10	22/03/2023	31
Marutharode	12177	08/02/2023	06/03/2023	26	11	22/03/2023	27
Padne	26262	31/01/2023	14/03/2023	42	27	31/03/2023	44
Pilicode	26612	27/01/2023	17/03/2023	49	34	29/03/2023	46
Thrikkaripur	26451	03/02/2023	15/03/2023	40	25	31/03/2023	41
Kayyur Chimmenni	26431	30/01/2023	14/03/2023	43	28	31/03/2023	45
Madhur	14057	30/01/2023	15/03/2023	44	29	31/03/2023	45
Kumbala	14870	17/02/2023	15/03/2023	26	11	31/03/2023	27
Badiadka	13305	30/01/2023	10/03/2023	39	24	24/03/2023	38
Chengala	13561	01/02/2023	14/03/2023	41	26	31/03/2023	43
Illustrative cases of delays where compensation was not calculated							
Anchuthengu	112	02/04/2022	08/04/2022	6	0	04/05/2022	17
Chirayinkeezhu	14214	20/11/2022	29/11/2022	9	0	27/01/2023	53
Kadakkavoor	13108	17/09/2023	19/09/2023	2	0	09/11/2023	38
Mudakkal	12000	31/10/2022	10/11/2022	10	0	14/12/2022	29
Vellanad	54116	08/02/2024	13/02/2024	5	0	09/04/2024	46
Kattakkada	49799	10/01/2024	17/01/2024	7	0	16/03/2024	51
Kuttichal	25145	17/10/2022	21/10/2022	4	0	14/12/2022	43
Tholicode	51960	17/02/2022	24/02/2022	7	0	03/04/2022	30

Name of Grama Panchayat	Muster Roll (MR) No.	Date of closure of Muster Roll (T)	Date of second Signatory	No. of days (second signatory from closure of MR)	Delay calculated by MIS	Date of actual credit of wages	Delay in actual credit of wages
	(1)	(2)	(3)	(4) = (3)-(2)	(5) = (4)-15 days	(6)	(7) = (6)-(2)-15 days
Pudur	24477	13/10/2023	19/10/2023	6	0	27/11/2023	30
Agali	27764	02/12/2022	09/12/2022	7	0	27/01/2023	41
Sholayur	19767	09/09/2023	15/09/2023	6	0	07/11/2023	44
Malampuzha	9294	14/12/2023	18/12/2023	4	0	12/03/2024	74
Puthupariyaram	7989	12/11/2023	15/11/2023	3	0	01/01/2024	35
Pudussery	10800	24/01/2024	27/01/2024	3	0	25/03/2024	46
Akathethara	5216	11/09/2023	12/09/2023	1	0	07/11/2023	42
Marutharode	8308	13/11/2023	17/11/2023	4	0	01/01/2024	34
Padne	45458	24/03/2022	30/03/2022	6	0	05/10/2022	180
Pilicode	33423	10/01/2022	17/01/2022	7	0	01/04/2022	66
Thrikkaripur	13232	15/09/2023	18/09/2023	3	0	10/11/2023	41
Kayyur Chimmenni	23182	09/01/2023	12/01/2023	3	0	01/02/2023	8
Madhur	9265	17/11/2022	23/11/2022	6	0	27/01/2023	56
Kumbala	19117	29/03/2022	31/03/2022	2	0	14/05/2022	31
Badiadka	7199	16/10/2022	18/10/2022	2	0	14/12/2022	44
Chengala	11407	10/12/2023	15/12/2023	5	0	12/03/2024	78

(Source: NREGASoft MIS Report R14.1, R4.2, R7.1.1)

Appendix 4.4
Details of unresolved failed transactions
(Reference: Paragraph 4.10.1, Page 35)

Name of Block Panchayat	Number of beneficiaries	Amount (₹)	Date	Reason
Attappadi BP	35	35000	04/09/2022	Account Closed; Account does not exist; Operation suspended; Invalid account status
	3	3000	30/09/2022	
	8	8000	18/08/2021	
	14	14000	02/09/2021	
	4	4000	24/08/2023	
	47	47000	26/08/2023	
Neeleshwaram BP	5	5000	09/08/2023	Invalid account status
Chirayinkeezhu BP	7	7000	01/10/2022	Account does not exist
Kasaragod BP	14	14000	11/05/2021	Wrong IFS Code, Account does not exist
	41	41000	20/09/2021	Account does not exist, blocked account
	11	11000	19/08/2021	Account does not exist
	4	4000	23/09/2021	Account does not exist
Malampuzha BP	8	8000	15/09/2023	Account does not exist, blocked account
	1	1000	11/11/2021	Return
	1	1000	22/10/2021	Error in deformatior
	4	4000	15/11/2021	Return
	207	207000		

(Source: Details furnished by the MGNREGS State Mission)

Appendix 5.1
Delay in issue of job cards
(Reference: Paragraph 5.1.2, Page 39)

Name of GP	Job card number	Receipt date as per ILGMS ²⁰	Receipt date as per MIS	JC issue date as per MIS	Delay in issue of JC	Difference between receipt dates of ILGMS and MIS	Delay in issue of JC as per MIS data
Badiadka	KL-001-001/465	25-05-2022	30-05-2022	28-06-2022	19	5	14
Badiadka	KL-001-004/535	21-05-2022	24-05-2022	24-12-2022	202	3	199
Badiadka	KL-001-006/513	21-05-2022	24-05-2022	28-09-2022	115	3	112
Badiadka	KL-001-001/464	20-05-2022	24-05-2022	24-09-2022	112	4	108
Thrikkaripur	KL-005-005/342	05-03-2024	08-05-2024	08-05-2024	49	64	0
Thrikkaripur	KL-005-011/428	04-03-2024	04-04-2024	04-04-2024	16	31	0
Thrikkaripur	KL-005-018/524	19-02-2024	05-03-2024	08-05-2024	64	15	49
Thrikkaripur	KL-005-019/522	19-02-2024	24-02-2024	11-04-2024	37	5	32
Thrikkaripur	KL-005-010/309	18-11-2023	05-12-2023	08-05-2024	157	17	140
Thrikkaripur	KL-005-001/444	06-11-2023	15-11-2023	30-03-2024	130	9	121
Thrikkaripur	KL-005-017/370	11-10-2023	27-10-2023	31-03-2024	157	16	141
Thrikkaripur	KL-005-011/425	09-10-2023	31-10-2023	04-04-2024	163	22	141
Thrikkaripur	KL-005-012/256	03-10-2023	19-10-2023	08-05-2024	203	16	187
Thrikkaripur	KL-005-007/472	30-09-2023	10-10-2023	31-03-2024	168	10	158
Pilicode	KL-004-010/394	08-09-2023	30-09-2023	30-09-2023	7	22	0
Pilicode	KL-004-009/490	17-05-2023	03-07-2023	12-07-2023	41	47	0
Pilicode	KL-004-015/379	24-04-2023	08-05-2023	07-09-2023	121	14	107
Kuttichal	KL-003-003/544	07-12-2023	10-12-2023	21-01-2024	30	3	27
Chengala	KL-003-003/598	16-03-2023	20-11-2023	20-12-2023	264	249	15
Madhur	KL-005-002/185	07-01-2025	07-02-2025	01-03-2025	38	31	7
Madhur	KL-005-010/76	22-11-2024	20-12-2024	20-12-2024	13	28	0
Madhur	KL-005-014/199	07-05-2024	07-06-2024	24-06-2024	33	31	2
Madhur	KL-005-018/251	05-04-2024	29-05-2024	29-05-2024	39	54	0
Madhur	KL-005-015/186	02-04-2024	21-05-2024	24-05-2024	37	49	0
Madhur	KL-005-009/146	28-02-2024	28-04-2024	28-04-2024	45	60	0
Kattakkada	KL-002-008/436	28-12-2022	26-05-2023	29-05-2023	137	149	0
Kattakkada	KL-002-005/590	20-12-2022	25-01-2023	25-01-2023	21	36	0
Kattakkada	KL-002-013/431	14-12-2022	25-12-2022	31-01-2023	33	11	22
Kattakkada	KL-002-015/523	05-12-2022	28-12-2022	31-01-2023	42	23	19
Kattakkada	KL-002-015/520	05-12-2022	07-01-2023	07-01-2023	18	33	0
Kattakkada	KL-002-016/470	05-12-2022	07-01-2023	07-01-2023	18	33	0
Kattakkada	KL-002-020/387	28-11-2022	10-12-2022	31-01-2023	49	12	37
Kattakkada	KL-002-012/506	23-11-2022	08-12-2022	19-12-2022	11	15	0
Kattakkada	KL-002-014/447	19-11-2022	30-12-2022	31-01-2023	58	41	17

²⁰ Integrated Local Governance Management System is a digital platform for Local Self Government Institutions to cater to their governance requirements

Name of GP	Job card number	Receipt date as per ILGMS ²⁰	Receipt date as per MIS	JC issue date as per MIS	Delay in issue of JC	Difference between receipt dates of ILGMS and MIS	Delay in issue of JC as per MIS data
Kattakkada	KL-002-019/471	04-11-2022	22-11-2022	22-11-2022	3	18	0
Kattakkada	KL-002-007/454	20-03-2024	20-05-2024	20-05-2024	46	61	0
Kumbala	KL-004-005/485	24-05-2022	31-05-2022	05-01-2023	211	7	204
Kumbala	KL-004-010/501	27-05-2022	01-06-2022	26-09-2022	107	5	102
Kumbala	KL-004-010/502	03-06-2022	17-06-2022	15-09-2022	89	14	75
Kumbala	KL-004-010/504	13-06-2022	03-08-2022	07-11-2022	132	51	81
Kumbala	KL-004-011/278	21-06-2022	28-06-2022	07-11-2022	124	7	117
Kumbala	KL-004-008/482	21-06-2022	23-02-2023	03-03-2023	240	247	0
Kumbala	KL-004-007/484	24-06-2022	07-07-2022	05-01-2023	180	13	167
Kumbala	KL-004-007/486	24-06-2022	22-09-2022	29-09-2022	82	90	0
Kumbala	KL-004-011/279	24-06-2022	07-07-2022	07-11-2022	121	13	108
Kumbala	KL-004-010/503	25-06-2022	20-07-2022	31-10-2022	113	25	88
Kumbala	KL-004-011/280	19-07-2022	26-08-2022	07-11-2022	96	38	58
Kumbala	KL-004-012/146	25-07-2022	08-08-2022	07-11-2022	90	14	76
Kumbala	KL-004-002/232	10-08-2022	26-08-2022	05-01-2023	133	16	117
Sholayur	KL-003-004/552	21-07-2022	10-08-2022	10-08-2022	5	20	0
Sholayur	KL-003-001/451	27-07-2022	05-08-2022	19-09-2022	39	9	30
Sholayur	KL-003-008/355	01-08-2022	15-08-2022	12-09-2022	27	14	13
Sholayur	KL-003-014/419	22-08-2022	28-10-2022	28-10-2022	52	67	0
Sholayur	KL-003-008/358	27-09-2022	01-10-2022	01-11-2022	20	4	16
Sholayur	KL-003-003/445	30-09-2022	19-10-2022	19-10-2022	4	19	0
Sholayur	KL-003-009/330	16-12-2022	29-12-2022	04-02-2023	35	13	22
Sholayur	KL-003-007/440	11-01-2023	31-07-2023	31-07-2023	186	201	0
Sholayur	KL-003-008/362	12-04-2023	04-05-2023	04-05-2023	7	22	0

(Source: NREGASoft MIS Report R1.4)

Appendix 5.2
Details of unemployment allowance
(Reference: Paragraph 5.3, Page 42)

Year	Amount to be paid (₹)	Amount paid (₹)	Amount due (₹)
2019-20	0.00	0.00	0.00
2020-21	800.25	800.00	0.25
2021-22	2,65,734.75	99,706.00	1,66,028.75
2022-23	28,301.00	21,923.00	6,378.00
2023-24	31,052.25	25,055.00	5,997.25
Total	3,25,888.25	1,47,484.00	1,78,404.25

(Source: Details furnished by the MGNREGS State Mission)

Appendix 6.1
Malpractices noticed in skilled/semi-skilled muster rolls
(Reference: Paragraph 6.4, Page 53)

Case I

Sl. No.	Muster roll No.	Date of work	Work done by	Wages were paid to	No. of days	Wages paid (₹)
Work Name: Venthavetty Pradesath Gully Plugging (Work Code: 1606002002/WC/490798)						
1	4833	01.06.23-07.06.23	Shri. Mallan (S-KL-008/18827)	Shri.Kannan (S-KL-06-002-002-007/542719)	5	3250
2	4834	08.06.23-14.06.23	Shri. Mallan (S-KL-008/18827)	Shri.Kannan (S-KL-06-002-002-007/542719)	6	3900
3	4835	15.06.23-21.06.23	Shri. Mallan (S-KL-008/18827)	Shri.Kannan (S-KL-06-002-002-007/542719)	6	3900
4	4836	22.06.23-28.06.23	Shri. Mallan (S-KL-008/18827)	Shri.Kumaran (S-KL-06-002-002-008/683771)	6	3900
Work Name: Cheerakadavu Checkdam Nirmanam Phase 1 (Work Code: 1606002002/WC/GIS/17140)						
5	33148	02.12.23-08.12.23	Shri. Puva Kounder (S-KL-011/697442)	Shri.Kumaran (S-KL-06-002-002-008/683771)	6	5100
6	33148	02.12.23-08.12.23	Shri. Bhadrans (S-KL-011/30350)	Shri.Kumaran (S-KL-06-002-002-008/683771)	6	5100
Work Name: Thekkuvetta Pradesath Gully plugging Phase 1 (Work Code: 1606002002/WC/GIS/17099)						
7	28229	01.11.23-07.11.23	Shri. Vellingiri (S-KL-011/19413)	Shri. Anand (S-KL-06-002-002-009/393863)	6	5100
8	35870	20.12.23-26.12.23	Shri. Murugan (S-KL-011/556728)	Shri. Kumaran(S-KL-06-002-002-008/683771)	6	5100
Work Name: Pattanakal Pradesath Gully Plugging (Work Code: 1606002002/WC/490493)						
9	30994	22.11.23-28.11.23	Shri. Maruthan (S-KL-005/30692)	Shri.Kannan (S-KL-06-002-002-007/542719)	6	5100
10	30995	29.11.23-05.12.23	Shri. Maruthan (S-KL-005/30692)	Shri.Kumaran (S-KL-06-002-002-008/683771)	6	5100
11	35646	13.12.23-19.12.23	Shri. Maruthan (S-KL-005/30692)	Shri. Raju(S-KL-06-002-002-008/20175)	6	5100
12	38178	27.12.23-02.01.23	Shri. Maruthan (S-KL-005/30692)	Smt. Malar(S-KL-06-002-002-009/636635)	6	5100
Work Name: Nachukona Bhagath Thoduside Kettu(Work Code: 1606002002/WC/GIS/62924)						
13	47754	26.03.24-30.03.24	Shri. Murukan (S-KL-011/267864)	Shri.Kasumani (S-KL-06-002-002-009/174866)	5	4250
Work Name: Thazhe Chootra Pradesath Gully Plugging (Work Code: 1606002002/WC/471857)						
14	4516	24.05.23-30.05.23	Shri. Kumar (S-KL-005/37812)	Shri. Ramkumar(S-KL-06-002-002-009/439596)	6	3900
15	10861	20.07.23-26.07.23	Shri. Kumar (S-KL-005/37812)	Shri.Anand (S-KL-06-002-002-009/393863)	6	3900
16	10861	20.07.23-26.07.23	Shri. Murukesh (S-KL-005/528338)	Shri.Ramkumar (S-KL-06-002-002-009/439596)	6	3900
					Total	71700

Case – II

Sl. No.	Muster roll No.	Date of work	Name of person who has not worked was added in the muster roll and wages were paid	No. of days	Wages paid (₹)
Work Name: Pattanakkal Varagar Puzha Side Kettu (Work Code: 1606002002/WC/490783)					
1	4673	27.05.2023 - 02.06.2023	Smt. Lakshmi(S-KL-06-002-002-013/514259)	6	3900
2	4676	03.06.2023 - 09.06.2023	Smt. Lakshmi(S-KL-06-002-002-013/514259)	6	3900
3	4677	10.06.2023 - 16.06.2023	Shri. Rajendran (S-KL-06-002-002-005/662620)	6	3900
4	14289	26.07.2023 - 01.08.2023	Shri. Kumaran (S-KL-06-002-002-008/683771)	6	3900
5	14292	02.08.2023 - 08.08.2023	Smt. Malar (S-KL-06-002-002-009/636635)	6	3900
6	14293	09.08.2023 - 15.08.2023	Shri. Kumaran (S-KL-06-002-002-008/683771)	6	3900
7	14294	16.08.2023 - 22.08.2023	Shri. Kumaran (S-KL-06-002-002-008/683771)	6	3900
Work Name: Cheerakadavu 70 acare Pradheshath Gully Plugging phase 1 (Work Code: 1606002002/WC/529780)					
8	40485	07.02.23- 13.02.23	Shri. Kannan(S-KL-06-002-002-007/542719)	6	3900
Work Name: Thazhe Ummathampadi Pradeshath Gully plugging (Work Code: 1606002002/WC/619020)					
9	49350	16.03.24- 22.03.24	Shri.Kumaran (S-KL-06-002-002-008/683771)	6	5100
Work Name: Nachukona Bhagath Thoduse Kettu (Work Code: 1606002002/WC/GIS/62924)					
10	47752	12.03.24- 18.03.24	Shri. Kumaran(S-KL-06-002-002-008/683771)	6	5100
11	47752	12.03.24- 18.03.24	Smt.Malar(S-KL-06-002-002-009/636635)	6	5100
12	43304	24.02.24- 01.03.24	Shri. Kumaran(S-KL-06-002-002-008/683771)	6	5100
Work Name: Olavangara Thoduse Kettu (Work Code: 1606002002/WC/547507)					
13	9277	07.07.23- 13.07.23	Shri. Kumaran(S-KL-06-002-002-008/683771)	6	3900
14	9276	30.06.23- 06.07.23	Shri. Kumaran(S-KL-06-002-002-008/683771)	6	3900
15	9275	23.06.23- 29.06.23	Shri. Kumaran(S-KL-06-002-002-008/683771)	6	3900
Work Name: Chalayur Pradeshath Checkdam Nirmmanam (Work Code: 1606002002/WC/GIS/1840)					
16	38179	27.12.23- 02.01.24	Shri. Kumaran(S-KL-06-002-002-008/683771)	6	5100
Work Name: Thazhe Ummathampadi Varagarpuzhayoram sidekettu phase 3 (Work Code: 1606002002/WC/GIS/50371)					
17	44393	08.02.24- 12.02.24	Shri.Kumaran (S-KL-06-002-002-008/683771)	5	4250
Work Name: Thazhe Ummathampadi pradesath Gully Plugging (Work Code: 1606002002/WC/471860)					

Sl. No.	Muster roll No.	Date of work	Name of person who has not worked was added in the muster roll and wages were paid	No. of days	Wages paid (₹)
18	40122	27.12.21-02.01.22	Smt. Sudha(S-KL-06-002-002-005/365672)	6	3900
Work Name: Thazhe Ummathampadi Thodu sidekettu (Work Code: 1606002002/WC/552976)					
19	4514	24.05.23-30.05.23	Smt. Lakshmi (S-KL-06-002-002-013/514259)	6	3900
20	4515	31.05.23-06.06.23	Shri. Ramkumar(S-KL-06-002-002-009/439596)	6	3900
Work Name: Kuppan colony Pradheshath Gully plugging. (Work Code: 1606002002/WC/GIS/65374)					
21	43584	17.02.24-23.02.24	Shri. Kumaran(S-KL-06-002-002-008/683771)	6	5100
				Total	89450

Case III

Sl. No.	Muster roll No.	Date of work	Work done by	Wage was paid to	No. of days	Wages paid (₹)
Work Name: Thazhe Ummathampadi Varagar Puzhaside kettu (Work Code: 1606002002/WC/619022)						
1	25096	05.10.23-11.10.23	Shri. Rangaswami (S-KL-005/19130)	Smt. Thankamani	6	5460
2	25097	12.10.23-18.10.23	Shri. Rangaswami (S-KL-005/19130)	Smt. Thankamani	5	4250
3	25098	19.10.23-25.10.23	Shri. Rangaswami (S-KL-005/19130)	Smt. Thankamani	6	5100
4	25099	26.10.23-01.11.23	Shri. Rangaswami (S-KL-005/19130)	Smt. Thankamani	5	4250
Work Name: Thazhe Ummathampadi Varagar puzhayoram side kettu phase 3 (Work Code: 1606002002/WC/GIS/50371)						
5	35864	27.12.23-02.01.24	Shri. Maruthachalam (S-KL-005/14879)	Smt. Eswari	6	5100
6	41540	20.01.24-26.01.24	Shri. Maruthachalam (S-KL-005/14879)	Smt. Eswari	6	5100
7	41541	27.01.24-02.02.24	Shri. Maruthachalam (S-KL-005/14879)	Smt. Eswari	6	5100
Work Name: Thazhe Ummathampadi pradesath Gully Plugging (Work Code: 1606002002/WC/471860)						
8	40122	27.12.21-02.01.22	Shri. Maruthachalam (S-KL-005/14879)	Smt. Eswari	6	3900
Work Name: Thazhe Ummathampadi Thoduside kettu (Work Code: 1606002002/WC/552976)						
9	4514	24.05.23-30.05.23	Shri. Maruthachalam (S-KL-005/14879)	Smt. Eswari	6	3900
10	4515	31.05.23-06.06.23	Shri. Maruthachalam (S-KL-005/14879)	Smt. Eswari	6	3900
Work Name: Thazhe Ummathampadi Varagar puzhayoram side kettu (Work Code: 1606002002/WC/451971)						
11	19312	02.09.21-08.09.21	Shri. Maruthachalam (S-KL-005/14879)	Smt. Eswari	6	3900
12	19313	09.09.21-15.09.21	Shri. Maruthachalam (S-KL-005/14879)	Smt. Eswari	6	3900

Sl. No.	Muster roll No.	Date of work	Work done by	Wage was paid to	No. of days	Wages paid (₹)
13	19314	16.09.21-22.09.21	Shri. Maruthachalam (S-KL-005/14879)	Smt. Eswari	6	3900
14	19315	23.09.21-29.09.21	Shri. Maruthachalam (S-KL-005/14879)	Smt. Eswari	6	3900
Work Name: Thazhe Ummathampadi Thodu sidekettu (Work Code: 1606002002/WC/619025)						
15	25319	05.10.23-09.10.23	Shri. Maruthachalam (S-KL-005/14879)	Smt. Eswari	5	4550
					Total	66210

Case IV

Sl. No.	Muster roll No.	Date of work	Work done by	Wage was paid to	No. of days	Wages paid (₹)
Work Name: Pattanakal Varagar Puzha Side Kettu (Work Code: 1606002002/WC/490783)						
1	4676	03.06.23-09.06.23	Shri. Kannan(S-KL-005/15907)	Shri. Rajendran (S-KL-06-002-002-005/662620)	6	3900
2	4677	10.06.23 - 16.06.23	Shri. Kannan(S-KL-005/15907)	Shri. Kannan(S-KL-06-002-002-007/542719)	6	3900
Work Name: Cheerakadavu Checkdam Nirmanam Phase 1 (Work Code: 1606002002/WC/GIS/17140)						
3	33144	25.11.23-01.12.23	Shri. Bhadrans (S-KL-011/30350)	Smt. Malar (S-KL-06-002-002-009/636635)	6	5100
4	33144	25.11.23-01.12.23	Shri. Puva Kounder (S-KL-011/697442)	Shri. Ramkumar(S-KL-06-002-002-009/439596)	6	5100
Work Name: Thekkuvetta Pradesath Gully plugging Phase 1(Work Code: 1606002002/WC/GIS/17099)						
5	28232	22.11.23-28.11.23	Shri. Vellingiri (S-KL-06-011/19413)	Shri. Ramkumar (S-KL-06-002-002-009/439596)	6	5100
6	35869	13.12.23-19.12.23	Shri. Murugan (S-KL-06-011/556728)	Shri. Kumaran (S-KL-06-002-002-008/683771)	6	5100
Work Name: Pattanakal Pradesath Gully Plugging(Work Code: 1606002002/WC/490493)						
7	30993	15.11.23-21.11.23	Shri. Maruthan (S-KL-06-005/31009)	Shri. Kannan (S-KL-06-002-002-007/542719)	6	5100
8	43138	31.01.24-06.02.24	Shri. Maruthan (S-KL-06-005/30692)	Smt. Malar (S-KL-06-002-002-009/636635)	6	5100
Work Name: Cheerakaadavu 70 acre Pradhesath Gully Plugging phase 1(Work Code: 1606002002/WC/529780)						
9	40490	28.02.23-06.03.23	Shri. Panali Andi (S-KL-06-011/36271)	Smt. Malar (S-KL-06-002-002-009/636635)	6	3900
10	47483	25.03.23-31.03.23	Shri. Rangan (S-KL-06-011/8275)	Shri. Kannan (S-KL-06-002-002-007/542719)	6	7800
11	47482	18.03.23-24.03.23	Shri. Panali (S-KL-06-011/36271) (Only one person was worked on these days)	Smt. Malar (S-KL-06-002-002-009/636635)	6	1866
				Shri. Rajkumar (S-KL-06-002-002-005/662618)	6	1866
Work Name: Nachukona Bhagath Thoduside Kettu (Work Code: 1606002002/WC/GIS/62924)						
12	47751	05.03.24-11.03.24	Shri. Maruthan (S-KL-011/280587)	Smt. Malar (S-KL-06-002-002-009/636635)	6	5100

Sl. No.	Muster roll No.	Date of work	Work done by	Wage was paid to	No. of days	Wages paid (₹)
13	47751	05.03.24-11.03.24	Shri. Murukan (S-KL-011/267864)	Shri. Kumaran (S-KL-06-002-002-008/683771)	6	5100
14	47753	19.03.24-25.03.24	Shri. Murukan (S-KL-011/267864)	Smt. Malar (S-KL-06-002-002-009/636635)	5	4250
15	47753	19.03.24-25.03.24	Shri. Maruthan (S-KL-011/280587)	Shri. Murukesh (S-KL-06-002-002-008/687785)	5	4250
Work Name: Thazhe Ummathampadi Varagar Puzhaside kettu (Work Code: 1606002002/WC/619022)						
16	30125	15.11.23-21.11.23	Shri. Rangan (S-KL-005/190097)	Shri. Raju (S-KL-06-002-002-008/20175)	6	5100
Work Name: Thazhe Ummathampadi Varagar puzhayoramside kettu phase 3 (Work Code: 1606002002/WC/GIS/50371)						
17	35859	13.12.23-19.12.23	Shri. Maruthachalam (S-KL-005/14879)	Smt. Kali (S-KL-06-002-002-005/539008)	6	5100
Work Name: Thazhe Ummathampadi Varagar puzhayoramside kettu (Work Code: 1606002002/WC/451971)						
18	19315	23.09.21-29.09.21	Shri. Murukan (S-KL-005/38362)	Shri. Krishnan (S-KL-06-002-002-005/38943)	5	3250
Work Name: Thazhe Chootra Pradesath Gully Plugging (Work Code: 1606002002/WC/471857)						
19	10859	06.07.23-12.07.23	Shri. Murukesh (S-KL-005/528338)	Smt. Malar (S-KL-06-002-002-009/636635)	6	3900
20	10859	06.07.23-12.07.23	Shri. Kumar (S-KL-005/37812)	Shri. Kumaran (S-KL-06-002-002-008/683771)	6	3900
21	10860	13.07.23-19.07.23	Shri. Murukesh (S-KL-005/528338)	Smt. Malar (S-KL-06-002-002-009/636635)	6	3900
22	10860	13.07.23-19.07.23	Shri. Kumar (S-KL-005/37812)	Shri. Kumaran (S-KL-06-002-002-008/683771)	6	3900
Work Name: Pudur Varagar Puzha Road Concrete 1st Reach (Work Code: 1606002002/RC/386337)						
23	25804	08.01.23-14.10.23	Shri. Shameed (S-KL-006/687020)	Shri. Muhammed Shafi N (S-KL-06-002-002-006/687025)	7	6370
24	25804	08.01.23-14.10.23	Smt. Fathima (S-KL-006/687021)	Smt. Sainaba (S-KL-06-002-002-006/687028)	7	6370
25	25805	15.10.23-16.10.23	Shri. Jamsheer (S-KL-006/687018)	Smt. Sainaba (S-KL-06-002-002-006/687028)	2	1820
					Total	116142

(Source: Details collected by Audit from the GP)

Appendix 6.2
Malpractices noticed in unskilled muster rolls
(Reference: Paragraph 6.4, Page 54)

Sl. No.	Year	Work Code	Muster Roll Number	Number of instances	Amount (₹)
Sri. Kumaran (Job Card No. KL-06-002-002-006/116)					
1.	2019-20	1606002002/WC/355808	13743	1	1656
2.	2022-23	1606002002/IF/736567	10663, 10667	2	3732
3.	2022-23	1606002002/IF/756152	21718	1	1866
4.	2022-23	1606002002/IF/809128	23637, 23639, 25214, 25216	4	7464
5.	2022-23	1606002002/IF/807692	28424	1	1866
6.	2022-23	1606002002/IF/807661	33244, 35921, 35923	3	5598
7.	2022-23	1606002002/WC/529780	40283, 40289, 40294	3	4665
8.	2022-23	1606002002/WC/490897	43949, 43950	2	3732
9.	2023-24	1606002002/WC/490791	4157, 4160, 4163, 4166	4	7992
10.	2023-24	1606002002/WC/615918	21678, 21679, 21680	3	5661
11.	2023-24	1606002002/WC/GIS/17118	28064, 28067, 28071, 28074	4	7326
			Total	28	51558
Mohammed Shafeeq and Beekutty (Job Card No. KL-06-002-002-005/356)					
12.	2021-22	1606002002/WC/451966	22937, 22943, 22946	3	10656
13.	2022-23	1606002002/WC/490774	19618, 19619	2	3110
14.	2022-23	1606002002/IF/810032	23144	1	3732
15.	2022-23	1606002002/IF/809992	26991, 26992, 26988	3	5598
16.	2022-23	1606002002/IF/810043	33267	1	3732
17.	2022-23	1606002002/IF/470278	41796	1	3732
18.	2022-23	1606002002/IF/811126	45073, 45075, 47472	3	11196
			Total	14	41756
Smt. Sreedevi (Job Card No. KL-06-002-002-005/361)					
19.	2021-22	1606002002/WC/471859	50468	1	296
20.	2022-23	1606002002/WC/547508	19616, 19617	2	3732
21.	2022-23	1606002002/IF/810032	23144	1	1866
22.	2022-23	1606002002/IF/809992	26992, 26989	2	3732
23.	2022-23	1606002002/IF/810043	33268	1	1866
24.	2022-23	1606002002/WC/470278	41797	1	1866
25.	2022-23	1606002002/IF/811126	45074, 45076, 47473	3	5909
			Total	11	19267
Smt. Lokanayaki Sakthivel and Sri. Sakthivel (Job Card No. KL-06-002-002-005/360)					
26.	2021-22	1606002002/WC/471843	44856	1	1776
27.	2021-22	1606002002/WC/452004	51324, 51325, 51326, 51328, 52186	5	14178
28.	2022-23	1606002002/WC/498544	4406, 4410	2	933
29.	2022-23	1606002002/IF/756765	10658	1	1244
30.	2022-23	1606002002/IF/740336	13852, 13855, 16502, 30222	4	4976
31.	2022-23	1606002002/WC/470278	18963, 18965, 20312, 20314, 24808, 24813, 25307, 30227, 33753, 33754, 33759	11	12440

Sl. No.	Year	Work Code	Muster Roll Number	Number of instances	Amount (₹)
32.	2022-23	1606002002/WC/565453	40144, 40145, 40146, 40148, 40150	5	10574
33.	2023-24	1606002002/WC/565453	10820, 10823	2	2997
34.	2023-24	1606002002/WC/619022	17763, 17775, 17778, 17781, 25052, 25057, 25063, 30059, 30061	9	12321
35.	2023-24	1606002002/IF/GIS/49945	36904, 36907, 40933, 43451	4	7659
36.	2023-24	1606002002/IF/1066793	46423, 46424, 46425, 46426, 50310	5	10323
			Total	49	79421
Smt. Lakshmi Amma (Job Card No. KL-06-002-002-005/39)					
37.	2020-21	1606002002/WC/403900	56786, 56788, 56795, 56797, 60424	5	8584
38.	2021-22	1606002002/WC/403900	2193	1	1776
39.	2021-22	1606002002/WC/409152	3340, 3344, 3348	3	5032
40.	2021-22	1606002002/WC/433798	7165, 7166, 7167, 7168	4	7104
41.	2021-22	1606002002/WC/403900	15434	1	1776
42.	2021-22	1606002002/WC/451966	16449, 16450, 16451, 16752, 22937, 22943, 22946	7	12432
43.	2022-23	1606002002/WC/498549	7188	1	1866
44.	2022-23	1606002002/WC/471846	8098, 8099	2	3732
45.	2022-23	1606002002/WC/498544	11038, 11039	2	3732
46.	2022-23	1606002002/WC/547508	19616, 19617	2	3732
47.	2022-23	1606002002/IF/810032	23145, 23147	2	3421
48.	2022-23	1606002002/IF/809992	26989, 26992	2	3732
49.	2022-23	1606002002/IF/810043	33268	1	1866
50.	2022-23	1606002002/WC/470278	41797	1	1866
51.	2022-23	1606002002/IF/811126	45074, 45076, 47473	3	5909
			Total	37	66560

(Source: Details collected by Audit from the GP)

Appendix 6.3
Irregular payment of MGNREGS wages
(Reference: Paragraph 6.10, Page 59)

Details of Animators working in MGNREGS and as Animators on the same days

1. Name of Grama Panchayat: Pudur

Sl. No.	Job Card No.	Month and year	Working days as per Animator Work Diary	Working days as per Job Card	Common days	Wage given
1	KL-06-002-002-003/416	Aug-23	14	24	9	2997
2	KL-06-002-002-012/17	Mar-24	17	18	9	2997
3	KL-06-002-002-012/17	Jan-24	20	18	11	3663
4	KL-06-002-002-012/17	Feb-23	28	11	11	3421
5	KL-06-002-002-010/325	Jan-23	26	16	15	4665
6	KL-06-002-002-010/325	Feb-23	25	20	17	5287
7	KL-06-002-002-006/383	Jun-21	30	19	17	5032
9	KL-06-002-002-006/383	Dec-21	30	23	22	6512
10	KL-06-002-002-006/383	Feb-22	27	23	23	6808
11	KL-06-002-002-006/383	Sep-23	28	20	18	5994
12	KL-06-002-002-006/383	Mar-24	21	12	6	1998
	Total					49374

2. Name of Grama Panchayat: Agali

Sl. No.	Job Card No.	Month and year	Working days as per Animator Work Diary	Working days as per Job Card	No. of Common days	Wage given
1	KL-06-002-001-006/550	08/2023	31	18	18	5994
2	KL-06-002-001-005/1039	11/2023	20	24	15	4995
3	KL-06-002-001-019/426	12/2023	20	17	10	3330
4	KL-06-002-001-019/426	07/2023	31	15	15	4995
5	KL-06-002-001-019/119	07/2023	31	19	19	6327
6	KL-06 002 001 016/512	11/2023	20	20	11	3663
7	KL-06 002-001 014/236	07/2023	31	23	23	7659
8	KL-06-002-001-018/333	03/2024	20	24	17	5661
	Total					42624

**Details of Members working in MGNREGS and attended Board meetings
at the same time**

1. Name of Panchayat: Pudur

Sl. No.	Job Card No.	Work Code	Date	Wages given
1	KL-06-002-002-009/245	1606002002/WC/505884	27.02.2023	311
2	KL-06-002-002-009/245	1606002002/WC/505884	09.03.2023	311
3	KL-06-002-002-010/176	1606002002/IF/810421	22.03.2023	311
4	KL-06-002-002-009/245	1606002002/WC/505884	22.03.2023	311
5	KL-06-002-002-012/78	1606002002/WC/490445	23.06.2023	333
			Total	1577

2. Name of Panchayat: Agali

Sl. No.	Job Card No.	Work Code	Date	Wages given
1	KL-06-002-001-003/182	1606002001/IF/595104	29.07.2021	295
2	KL-06-002-001-003/182	1606002001/IF/595104	16.08.2021	295
3	KL-06-002-001-003/182	1606002001/IF/595104	06.09.2021	295
4	KL-06-002-001-003/182	1606002001/IF/617223	30.10.2021	295
5	KL-06-002-001-005/393	1606002001/IF/678615	21.12.2021	295
6	KL-06-002-001-005/393	1606002001/IF/678615	04.01.2022	295
7	KL-06-002-001-013/482	1606002001/WC/433393	19.08.2022	311
8	KL-06-002-001-014/83	1606002001/FP/394751	02.05.2023	333
9	KL-06-002-001-014/83	1606002001/FP/394751	03.05.2023	333
10	KL-06-002-001-014/83	1606002001/FP/394751	15.05.2023	333
11	KL-06-002-001-021/357	1606002001/WC/531551	21.07.2022	311
12	KL-06-002-001-021/357	1606002001/WC/531551	15.10.2022	311
13	KL-06-002-001-021/357	1606002001/WC/531551	22.11.2022	311
			Total	4013

(Source: Details collected by Audit from the respective GPs)