

TABLE OF CONTENT

Subject	Paragraph Number	Page Number
<i>Preface</i>		<i>iii</i>
<i>Executive Summary</i>		<i>v</i>
CHAPTER-I: INTRODUCTION		
The goals of the MGNREGS	1.1	1
Organisational set-up	1.2	1
Roles and responsibilities of designated officers in MGNREGS	1.3	2
CHAPTER-II: AUDIT FRAMEWORK		
Audit Objectives	2.1	5
Audit Scope and Methodology	2.2	5
Audit Criteria	2.3	5
Audit Coverage	2.4	6
Acknowledgement	2.5	6
CHAPTER-III: GOVERNANCE AND STRATEGY (PLANNING PROCESS)		
Governance and Strategy (Planning Process)	3.1	7
Non conducting of Baseline Survey	3.2	7
Preparation of Shelf of Projects and Labour Budget	3.3	7
Gaps in Projected and Achieved Person-days (PDs)	3.4	10
Human Resources Management	3.5	11
Training and Capacity Building	3.6	13
Conduct of Rozgar Diwas	3.7	14
CHAPTER-IV: FINANCIAL MANAGEMENT		
Financing in MGNREGS	4.1	17
State Rural Employment Guarantee Fund	4.2	17
Irregular payment of employee contribution towards EPF from administrative expenses	4.3	19
Non-payment of compensation for delayed payment of wages	4.4	19
CHAPTER-V: EMPLOYMENT GENERATION		
Providing Employment	5.1	21

Demand for employment under MGNREGS	5.2	21
Non-payment of Unemployment allowances	5.3	24
CHAPTER-VI: EXECUTION OF WORKS		
Execution of Works under MGNREGS	6.1	27
Status of incomplete and abandoned works in test-checked districts	6.2	27
Status of convergence works	6.3	28
Execution of Cluster Facilitation Project	6.4	29
Status of Joint Physical Verification of selected works	6.5	35
CHAPTER-VII: MONITORING AND SOCIAL AUDIT		
Monitoring framework for MGNREGS	7.1	41
Social Audit of MGNREGS	7.2	43
CHAPTER-VIII: CONCLUSION AND RECOMMENDATIONS		
Conclusion	8.1	49
<i>Recommendations</i>	8.2	50

Appendices

Appendix No.	Description	Referred Para No.	Page No.
2.1	Details of selected Districts, Janpad and Gram Panchayats	2.4	51
3.1	Allocation of Human Resources for implementation of MGNREGS	3.5	52
4.1	Statement of Funds released, and expenditure incurred during 2019-24	4.2	53
6.1	Statement showing timelines for deliverables to be achieved under CFP	6.4.3	54
6.2	Statement showing details of Idle Expenditure on Vermicompost Units	6.5.2(i)	56
6.3	Statement showing details of Idle Expenditure on Animal Shelters	6.5.2(ii)	57
6.4	Statement showing details of Unfruitful Expenditure on Segregation Sheds	6.5.2(iii)	58