

CHAPTER- II

AUDIT FRAMEWORK

2.1 Audit Objectives

The objectives of the Performance Audit (PA) were to assess whether:

- Planning process and financial management practices were adequately geared towards achieving the goals of the Act, while adhering to relevant rules and regulations;
- Fair access to employment opportunities was achieved, as well as employment was adequately generated, leading to social protection and livelihood security as envisaged;
- Durable and useful assets were created and maintained in compliance with rules and regulations, while ensuring convergence with other programmes/schemes;
- Appropriate and adequate monitoring, social audit and grievance redressal systems were in place and functioning as envisaged to achieve greater transparency and accountability.

2.2 Audit Scope and Methodology

Performance Audit of the scheme was conducted during July 2024 to October 2024 covering the period from 2019-20 to 2023-24. The audit methodology included examination of records/documents at the Office of Chhattisgarh State Rural Employment Guarantee Council (CGREGC) and Director, Chhattisgarh Social Audit Unit (CGSAU) at State level, District Programme Co-coordinators and Chief Executive Officer, Zila Panchayat at district level, Programme Officers at JPs and selected GPs for the period 2019-20 to 2023-24. Joint Physical Verification (JPV) of works were also conducted at selected GPs. An Entry conference was held on 07 August 2024 with the Commissioner, MGNREGS. PA Report was issued to the Department in May 2025 and replies were received in July 2025. The Exit conference was held on 20 June 2025 and replies of the Department have suitably been included in the Report.

2.3 Audit Criteria

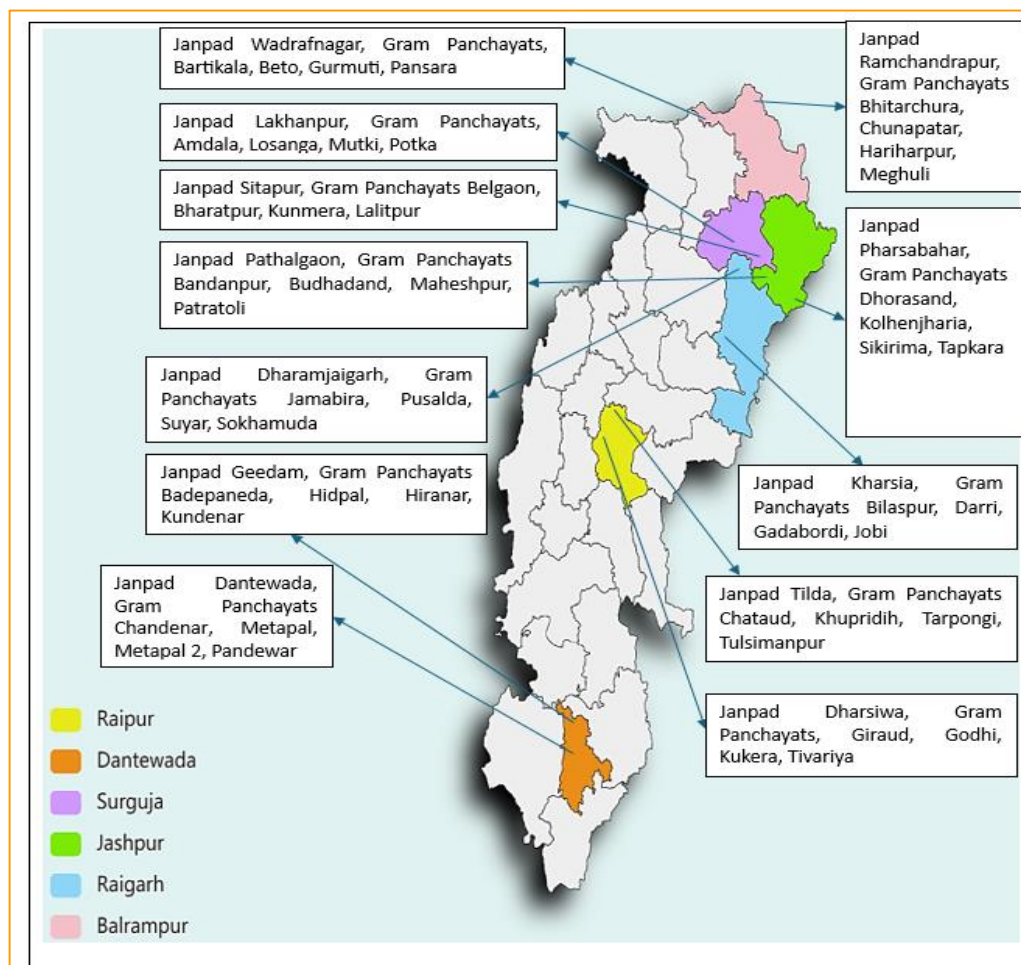
The sources of Audit Criteria were:

- Mahatma Gandhi National Rural Employment Guarantee Act, 2005, Operational Guidelines, 2013 along with amendments thereto, and Rules issued under the Act.
- Chhattisgarh State Rural Employment Guarantee Scheme (as notified by the State Government)
- Annual Master Circulars issued by the Ministry of Rural Development, GoI, Circulars, Instructions and Guidelines issued by GoI and GoCG from time to time.

2.4 Audit Coverage

In Chhattisgarh, six out of 33 districts (18 per cent) were selected for test-check in audit by Stratified Random Sampling Method. From the sampled six districts, 12 JPs and four GPs from each sampled JP were also selected by Probability Proportional to Size Without Replacement for test-check. Thus, a total of 48 GPs were selected from the sampled 12 JPs of six sampled districts. The details of sampled units are given in **Appendix 2.1** and represented in Chhattisgarh State map as shown in **Chart 2.1**

Chart 2.1 List of selected districts, JPs and GPs



2.5 Acknowledgement

Audit acknowledges the co-operation and assistance extended by the PRDD, Commissioner, Chief Executive Officers of Zila Panchayats, Chief Executive Officers of JPs and all implementing units and Gram Panchayats.