Chapter 2

Performance Audit

Chapter 2

Rural Development Department

Performance Audit on Mahatma Gandhi National Rural Employment Guarantee Scheme

2.1 Introduction

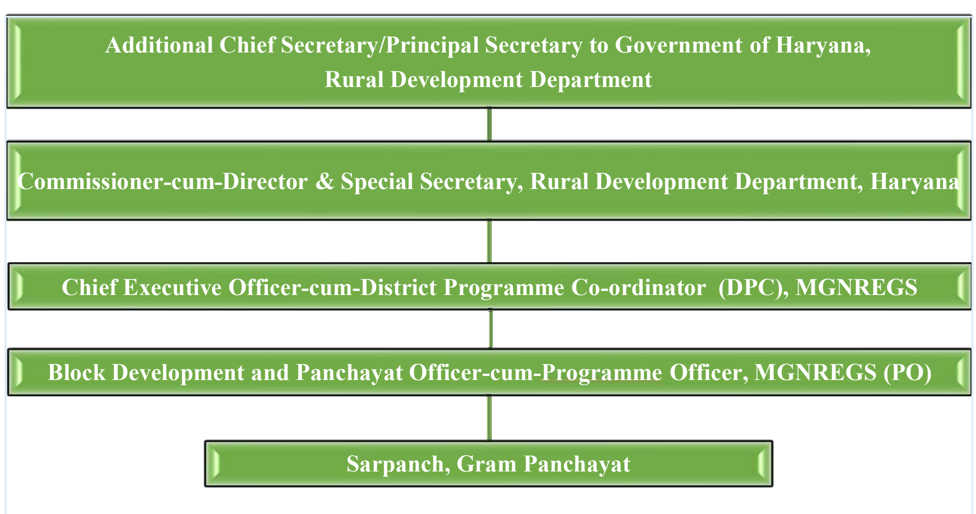
Government of India (GoI) enacted the National Rural Employment Guarantee Act (NREGA) in September 2005 which was subsequently renamed as the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (October 2009). The Act guarantees of providing, at least 100 days of wage employment, in a financial year, to every household whose adult members volunteer to do unskilled manual work.

In accordance with Section 4 (1) of the Mahatma Gandhi National Rural Employment Guarantee Act, 2005, Government of Haryana notified the Haryana Rural Employment Guarantee Scheme in March 2007 and implemented (April 2008) in all the districts. The primary objective of the scheme is to enhance livelihood security by ensuring a minimum of 100 days of wage employment to rural households, while also creating assets that contribute to rural development. It is a centrally sponsored scheme implemented on a cost sharing basis between GoI and the State Government (90:10). The State Government also bears the total expenditure of delayed payment of the wages to the workers, unemployment allowance and administrative expenses of the State Employment Guarantee Council (SEGC).

2.2 Organisational set-up

The organisational set up for implementation of the scheme at different levels is as given in ***Chart 2.1***.

Chart 2.1: Organisational structure for implementation of MGNREGS



2.3 Audit Objectives

The Performance Audit was undertaken to ascertain:

- Whether planning process and financial management practices were adequately geared towards achieving the goals of the Act;
- Whether fair access to employment opportunities was achieved, as well as employment adequately generated, leading to social protection and livelihood security;
- Whether durable and useful assets were created and maintained in compliance with rules and regulations, while ensuring convergence with other programmes/schemes; and
- Whether appropriate and adequate monitoring, Social Audit and grievance redressal systems were inplace and functioning to achieve greater transparency and accountability.

2.4 Audit Criteria

The sources of audit criteria for assessing the implementation of various provisions of the Act were as under:

- Mahatma Gandhi National Rural Employment Guarantee Act, 2005, Operational Guidelines 2013, amendments thereto and Rules issued under the Act;
- Annual Master Circulars issued by the Ministry of Rural Development (MoRD), GoI;
- Haryana State Rural Employment Guarantee Scheme (as notified by the State Government);
- Government orders, circulars and instructions, Guidelines, etc., issued by Government of India and the State Government; and
- Punjab Financial Rules as applicable to Haryana and General Financial Rules.

2.5 Scope of Audit and sampling methodology

The Performance Audit was conducted covering the period from 2019-20 to 2023-24 by test check of records/documents at the State, District, Block and Gram Panchayat (GP) levels. Out of 22 districts, five Districts[1] (22.73 *per cent*) were selected for Audit using the Stratified Random Sampling Method. In

[1] (i) Karnal, (ii) Mewat, (iii) Hisar, (iv) Mahendergarh and (v) Yamunanagar.

selected five districts, 10 blocks[2] and 40 GPs[3] were selected for test-check. From selected 40 GPs, 280 works (seven works having highest expenditure selected from each GP) were selected for analysis and joint physical verification along with Departmental representatives. Four hundred Beneficiaries[4] were selected through Random Sampling method to conduct survey at the GP level.

An Entry Conference was held (22 July 2024) with the Commissioner and Secretary to Government of Haryana, Rural Development Department in which the audit methodology, scope, objectives and criteria were discussed. This Performance Audit Report has been prepared on the basis of examination of records, questionnaires, audit observations and responses to audit observations issued. The exit conference was held (26 September 2025) with the Director and Special Secretary, Rural Development Department and officers of the department followed by a meeting with the Commissioner & Secretary, Rural Development Department on 29 September 2025; the deliberations have been appropriately incorporated in the Report. Detailed replies were awaited (November 2025).

2.6 Acknowledgement

Audit acknowledges the co-operation and assistance extended by the Rural Development Department, District Rural Development Agencies, Block Development and Panchayat Officers, concerned Gram Panchayats, *etc*. in providing information and records during this Performance Audit.

Audit findings

2.7 District Perspective Plan

Paragraphs 15.3.1 and 15.3.1.1 of MGNREGA Operational Guidelines, 2013 provide that for implementation of convergence of difference programmes with MGNREGS, a District Perspective Plan (DPP) should be prepared by the District Programme Coordinator (DPC) to identify the needs and gaps in the districts in all the sectors. This multi-year plan for different departmental projects is required to be included in the Development Plans of GPs. It also requires maintaining of a shelf of possible works to be taken up under the Scheme as and when demand for works arises.

Scrutiny of records revealed that the DPPs were not prepared in the selected districts, though the convergence works had been included in the shelf of works/projects.

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2 (i) Indri, (ii) Assandh, (iii) Nuh, (iv) Ferozepur Jhirka, (v) Bilaspur, (vi) Jagadhari, (vii) Barwala, (viii) Narnaund, (ix) Mahendergarh and (x) Kanina (Two blocks selected from each selected district through the Stratified Random Sampling Method).

3 Four GPs selected from each selected block through Probability Proportional to Size without Replacement (PPSWOR) method.

4 10 beneficiaries selected from each GP.

The Department while admitting the facts stated (September 2025) that the DPPs were prepared after the issuance of Guideline by the Ministry of Rural Development till 2018-19 and assured that the DPPs will be prepared in future.

2.8 Non-preparation of Development plan

Para 6.3 of MGNREGA Operational Guidelines, 2013 provides that the projects to be taken up as part of the Labour Budget should emerge from an integrated plan for local development with focus on Natural Resource Management especially on a micro watershed basis so that sustainable livelihoods are created. The needs of the people may be identified through consultations with different stakeholders like MGNREGS workers, Self Help Groups (SHGs), small and marginal farmers, Watershed Committees and agricultural labour. Special efforts should be made to include the priorities suggested by Scheduled Castes and Scheduled Tribes.

Audit scrutiny of Gram Sabhas proposals available at Block level and resolution registers of concerned GPs available at GP levels revealed that the GPs were only submitting lists of works to the Block Development and Panchayat Officers. Thus, Development Plans were not prepared in the selected Gram Panchayats (GPs). Records evidencing the participation of stakeholders such as MGNREGS workers, Self-Help Groups (SHGs), small and marginal farmers, Watershed Committees and agricultural labourers in the preparation of lists were not available at the GP level. In the absence of such records, Audit could not ascertain whether these stakeholders were involved in the preparation process of the planned works.

The Department admitted (September 2025) the facts in exit meeting.

2.9 Labour Budget

Section 14(6) of the MGNREGA 2005 provides that District Programme Coordinator (DPC) must annually prepare LB for next financial year containing anticipated demand for unskilled works by following bottom up participatory planning. Gram Panchayat identifies and prioritises work proposal and sends to block Programme Officer for consolidation into block annual plan, which further submits to DPC to prepare annual plan. DPC submits the LB to the State Government for seeking approval from Ministry of Rural Development of Government of India.

The details of preparation of LB by the 40 selected GPs, submitted to Block Development and Panchayat Officers for consolidation at Block and thereafter at District levels for the year 2019-24 is given in ***Table 2.1***.

Table 2.1: Details of preparation of Labour Budget

Sr. No.	Particular	2019-20	2020-21	2021-22	2022-23	2023-24
		(in number)				
1	No. of GPs which proposed LBs (Out of 40 GPs)	26	33	30	24	28
2	No. of works proposed by the GPs in their LBs (Details against SL. No. 1)	425	658	526	397	410
3	No. of works included in the LBs by the blocks against proposed works as mentioned in Sr. No. 2	380	856	652	382	475
4	No. of GPs who did not propose (Out of 40 GPs)	14	7	10	16	12
5	Works included at Block level of the GPs who did not propose LB (Sr. No. 4) (number of GPs)	14	5	10	8	12
6	Number of Works included at Block level of GPs who did not propose (Details mentioned against Sr. No. 4)	257	427	63	94	279

Source: Data obtained from Blocks/GPs

Analysis of the above data of the selected GPs revealed that:

- between 24 and 33 GPs submitted their proposals for LBs, while seven to 16 GPs did not submit their LB proposals during the period 2019-24 ***(Appendix 2.1)***.
- between 5 and 14 GPs did not submit their proposals for works through the LB during the same period. Despite this, between 63 and 427 works were included in the LBs at the Block level without any involvement of the GPs ***(Appendix 2.1)***.
- GPs had submitted their LB proposals by including 397 to 658 works, whereas after consolidation at the Block level, 380 to 856 works were shown during 2019-24. This change in the number of works was made without the involvement of the concerned GPs, as required under the provision *ibid* ***(Appendix 2.1)***.
- Mewat district during 2021-22 to 2023-24 forwarded/finalised[5] their LBs after finalisation[6] by the GoI. Finalisation of LB at the district level after the being approved for the State level by GoI defeated the purpose of preparation of Labour budget.

It was observed that addition and deletion of works in labour budget was done at block level, without any proposal being received from concerned GPs, which shows that the department did not adhere to the bottom up participatory planning process as envisaged in the guidelines *ibid*. This resulted in variation in the generation of person-days as discussed under Paragraph 2.15

The department while confirming the facts stated (September 2025) that at the planning stage it could not be ascertained as to how many works will be covered from the included list in the LB and post-facto approval will be sought from GOI for the districts with delayed submission of LB. Department's reply is not

5 2nd April 2021, 1st April 2022 and 31st March 2023

6 2nd March 2021, 21st March 2022 and 7th March 2023

tenable, as the Labour Budget as per guidelines should be assessed/ascertained at the planning stage with the GP/Block level participation, so that demand for can be assessed accurately.

2.10 Non-preparation of State Information, Education and Communication Plan

Paragraph 5.4.2 of MGNREGA Operational Guidelines, 2013 stipulates that all States should develop an Information, Education and Communication (IEC) Plan on MGNREGA with focus on reaching out to the registeredworkers as well as other groups which could benefit from MGNREGA. The IEC plan should clearly indicate State, District, Block and local level activities. For awareness generation all State Governments will undertake intensive and regular IEC drives using different media to publicise the key messages and key provisions of MGNREGA to various stake holders. More intensive campaigns shall be done in migration prone areas in advance of and during migration months.

Audit observed that no IEC plan was prepared at State, District and Block level although some IEC activities were organised in the test checked districts during 2019-24. However, an amount of ₹ 454.12 lakh was incurred on IEC activities at District and Blocks level during 2019-24. Though, a few activities like wall paintings, printing of pamphlets and jobcards were organised in the selected districts, however, organised or systematic efforts were not made by the selected districts to execute the IEC activities.

This was also corroborated by the results of survey of beneficiaries as 172 (43 *per cent*) beneficiaries were not aware about the entitlement of wages. 195 (49 *per cent*) beneficiaries were not aware about the timelines of payment of wages.122 (31 *per cent*) beneficiaries were not aware about the minimum 100 days of employment during a financial year and 207 (52 *per cent*) beneficiaries stated that the selection of works were not discussed with them in the Gram Sabha meetings.

Thus, due to inadequate execution of IEC activities and in absence of an IEC Plan, the beneficiaries remained unaware of the scheme's benefits.

The Department while admitting the facts stated (September 2025) that few IEC activities like Organization of Rozgar Diwas, Job Card updation/ verification camp, Wall Writings, Information Display Board, Success stories, Collection of images/videos of MGNREGS works, awareness camp, Print advertisement etc. are being conducted.

2.11 Conduct of Rozgar Diwas

Paragraph 3.3 (i) of MGNREGA Operational Guidelines, 2013 stipulates that every GP should organise a Rozgar Diwas at least once every month. At this event, the GP should pro- actively invite applications for work from potential workers for the current, as well as subsequent quarters.

The 'Employment Guarantee Day' should be earmarked for processing work applications and related activities such as disclosure of information, allocation of work, payment of wages and payment of unemployment allowances.

The status of Rozgar Diwas organised in the selected GPs during 2019-24 is given in ***Table 2.2***.

Table 2.2: Status of 'Rozgar Diwas' organised in selected GPs

Year	Number of GPs	Rozgar Diwas to be organised	Number of Rozgar Diwas organised	Shortfall in organizing Rozgar Diwas	Percentage of shortage
2019-20	40	480	155	325	68
2020-21	40	480	162	318	66
2021-22	40	480	192	288	60
2022-23	40	480	176	304	64
2023-24	40	480	151	329	69
Total	**200**	**2,400**	**836**	**1,564**	**65**

Source: Data compiled from information provided by GPs

It was also observed that out of selected 40 GPs, in eight GPs[7] of four Blocks[8], no *Rozgar Diwas* was organized in 2020-21. Further, no *Rozgar Diwas* was organized by four GPs[9] of Ferozepur Jhirka Block during 2022-23. However, in all selected GPs, the shortfall in organising of *Rozgar Diwas* was ranging between 18 *per cent* and 83 *per cent (**Appendix 2.2**)*. No record was found available in the selected GPs elucidating the reasons for not organising the Rozgar Diwas.

The Department admitted the facts and stated (September 2025) that the *Rozgar Diwas* is being conducted on interval basis, however, it will be ensured to organize it once in a month at GP level.

2.12 Funding Pattern

The MGNREGA is a demand driven wage employment programme. Release of Central share (CS) of funds are based on the projection of labour demand in the agreed to (between Central and State Government) Labour Budget.

Central share of funds under MGNREGA are normally released in two tranches. While the release of 1st tranche (including upfront money) of Central share is based on proportionate funds requirement as per the agreed LB to take care of requirement for the first six months of the financial year, subject to a maximum of 50 *per cent* of the total funds required for a whole year. The further release

7 (i) Jewara, (ii) Badhawar (Barwala), (iii) Kapro, (iv) Rakhi Shahpur (Narnaund), (v) Chhajiawas (Mahendergarh), (vi) Pota, (vii) Gahera (Kanina) and (viii) Khundana.

8 (i) Barwala, (ii) Narnaund, (iii) Mahendergarh and (iv) Kanina.

9 (i) Basai Meo, (ii) Hasanpur Bilonda, (iii) Sakras and (iv) Luhinga Khurd (Ferozepur Jhirka).

of 2nd tranche is based on unspent balances and actual performance against the agreed LB during the year.

The sharing ratio between GoI and State under the various components of the scheme is given in ***Table 2.3***.

Table 2.3: Funding pattern

Details of component	Central share	State share
Wages for Unskilled labour	100 *per cent*	-
Wages for Skilled and Semi-skilled labour	75 *per cent*	25 *per cent*
Cost of material	75 *per cent*	25 *per cent*
Unemployment allowance and compensation for delay in payment	-	100 *per cent*
Administrative Expenditure	100 *per cent*[10]	Expenditure of SEGC

Source: MGNREG Act, 2005

The Central share of the funds is released to State Employment Guarantee Fund (SEGF) for onward allocation to the Districts/Panchayats/Programme Implementing Agencies (PIAs) of the respective State. The SEGF is expended and administered as per State Government notified fund governance rules in accordance with the provisions of MGNREGA.

2.12.1 Release of funds for MGNREGS

Paragraph 2 of sanction letter issued by the Ministry of Rural Development (MoRD) GoI provided that State Government should transfer the funds (during 2019-21) along-with the State share to the SEGF for programme implementation within three days from the date of receipt of these funds. Further, for the funds transferred during 2021-24, the Central Share and the corresponding State Share had to be released by the State to the State Nodal Account (SNA) within a maximum period of 15 days from the receipt of Central Share.

The funds released and expenditure incurred thereagainst during 2019-2024 are given in ***Table 2.4***.

Table 2.4: Funds released and expenditure

(₹ in crore)

Year	OB	Released funds				Total releases	Misc. receipt	Total fund available	Expenditure incurred				Total expendi-ture	Interest refunded to Government	CB
		Material		Wages	Admin				Material		Wages	Admin			
		CS	SS						CS	CS					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
2019-20	35.70	95.55	30.22	242.71	0.00	368.48	0.61	404.79	83.05	27.68	242.71	11.59	365.03	0.00	39.76
2020-21	39.76	162.67	54.22	603.08	0.00	819.97	0.85	860.58	180.57	60.18	603.08	13.26	857.09	0.00	3.49
2021-22	3.49	231.06	77.02	464.75	34.52	807.35	1.01	811.85	181.79	60.60	464.75	11.37	718.51	0.83	92.51
2022-22	92.51	67.63	22.54	310.40	0.00	400.57	0.90	493.98	114.43	38.14	310.40	14.22	477.19	1.03	15.76
2023-24	15.76	114.34	38.11	363.31	4.60	520.36	1.34	537.46	116.59	38.86	363.31	17.33	536.09	0.75	0.62
Total		**671.25**	**222.11**	**1,984.25**	**39.12**	**2,916.73**	**4.71**	**2,921.44**	**676.43**	**225.46**	**1,984.25**	**67.77**	**2,953.91**	**2.61**	

Source: Directorate of Rural Development Department.

CS: Central Share, SS: State Share, OB: Opening Balance and CB: Closing Balance

10 Administrative expenditure may be upto six *per cent* of the total expenditure including upto 0.5 *per cent* expenditure on Social Audit.

Audit observed that:

- There was enhancement in LB during the Covid-19 pandemic year 2020-21, no specific reasons were on record.
- The State Government transferred the funds (Centre share and State share amounted to ₹ 671.25 crore and ₹ 222.11 crore on material) during 2019-24 to the SEGF/SNA for programme implementation with delays ranging between one to 131 days with an average delay of 50 days ***(Appendix 2.3)***.

In the exit meeting, the Department acknowledged (September 2025) that the delay was attributable to the release of funds by the Finance Department and would be pursued with the Department.

2.13 Abnormal Delay in payment of wages

In terms of Paragraph 29 of the revised Schedule II of MNREGA, 2005 and vide GoI notification No. S.O.19 (E) January 2014, a detailed procedure for establishing a compensation system for delay in payments has been laid down. As per system, MGNREGS workers are entitled to receive delayed compensation at the rate of 0.05 *per cent* of the unpaid wages per day of the delay beyond the 16th day of the closure of the muster roll. The amount paid for delayed compensation is to be recovered from the responsible officials.

During scrutiny of muster rolls of selected 280 works from selected 40 GPs, it was noticed that wages amounting to ₹ 2.69 crore for 794 muster rolls pertaining to 120 works under 34 GPs were paid with delays ranging from one to 552 days against the stipulated time ***(Table 2.5)***. No document regarding payment of compensation for delayed payment of wages was found on record in respect of these cases.

Table 2.5: Details of delayed payment of wages in test checked GPs during 2019-24

Sr. No	Name of GPs	No. of Muster rolls	No. of work	Period of work	Amount (₹ in lakh)	Delays ranging in days
	Karnal (Block Indri)					
1	Biana	6	2	08 March 2022 to 05 January 2024	1.77	34-325
2	Dhanokheri	14	3	06 January 2021 to 20 December 2023	3.81	32-115
3	Khanpur	28	3	11 March 2022 to 17 January 2024	6.75	30-263
4	Musepur	19	3	06 September 2019 to 23 February 2020	4.99	21-417
	Karnal (Block Assandh)					
5	Ardana	23	3	30 October 2019 to 29 December 2023	3.40	20-49
6	Kolkhera	33	3	21 September 2020 to 23 March 2024	6.85	18-111
7	Padhana	12	2	13 September 2019 to 05 February 2021	2.97	14-339
8	Salwan	98	3	20 August 2022 to 21 March 2024	32.10	23-126
	Mewat (Block Nuh)					
9	Bajhera	15	3	17 September 2019 to 05 January 2024	8.16	3-49
10	Baroji	24	7	16 December 2019 to 17 January 2024	14.93	8-60
11	Dihana	9	4	13 February 2020 to 29 February 2024	14.54	4-45
12	Tain	6	3	04 November 2019 to 19 October 2023	4.15	10-52

Sr. No	Name of GPs	No. of Muster rolls	No. of work	Period of work	Amount (₹ in lakh)	Delays ranging in days
	Mewat (Block Ferozepur Jhirka)					
13	Basai Meo	10	4	09 September 2019 to 24 December 2020	9.68	2-148
14	Hasanpur Bilonda	13	5	27 February 2020 to 12 September 2024	13.60	2-61
15	Luhinga Khurd	8	6	22 November 2019 to 25 February 2021	29.90	2-128
16	Sakras	5	3	24 January 2020 to 30 January 2022	6.07	4-102
	Yamuna Nagar (Block Bilaspur)					
17	Bhawanipur	12	2	26 December 2019 to 17 July 2021	1.87	2-206
18	Kathgarh	69	8	25 September 2020 to 14 August 2023	19.71	3-552
19	Manglore	20	4	12 September 2019 to 13 March 2020	4.49	9-89
20	Sultanpur	11	2	21 January 2020 to 20 March 2020	2.01	4-54
	Yamuna Nagar (Block Jagadhri)					
21	Bhojpur	10	2	07 April 2022 to 09 March 2023	2.65	11-51
22	Kail	18	3	25 July 2018 to 15 March 2024	3.22	1-67
23	Lapra	52	7	18 September 2019 to 21 March 2024	16.91	2-122
24	Rampur Majra	15	5	21 June 2019 to 19 August 2023	4.46	4-45
	Hisar (Block Barwala)					
25	Bhaini Badhshahpur	23	1	27 July 2023 to 04 August 2023	4.34	81
26	Jewera	83	6	30 December 2020 to 01 February 2024	13.79	36-89
27	Kumbha Khera	35	6	19 January 2021 to 14 February 2024	7.47	27-164
28	Badhawar	48	5	31 December 2020 to 07 June 2022	10.46	10-201
	Hisar (Narnaund)					
29	Kheri Lochab	51	2	12 August 2022 to 12 December 2023	8.19	34-43
30	Kapro	5	1	25 March 2022 to 31 March 2022	0.45	241
31	Moth Rangran	24	2	22 March 2023 to 13 September 2023	1.48	28-42
32	Rakhi Shahpur	8	2	22 August 2023 to 14 January 2024	2.16	48-58
	Mahendergarh (Block Mahendergarh)					
33	Khudana	4	2	08 November 2019 to 17 January 2021	2.28	21-40
	Mahendergarh (Block Kanina)					
34	Gahera	4	3	18 September 2020 to 22 September 2022	1.20	19-21
	Total	**794**	**120**		**268.82**	**1-552**

The Department stated (September 2025) that instructions were issued to field functionaries for timely payment to MGNREGS workers.

2.14 Implementation of MGNREGS and Employment Generation

The main objective of the Scheme is to enhance livelihood security to households in rural areas of the State by providing round the year employment with minimum guarantee of one hundred days of wage employment in a financial year to every household volunteer to do unskilled manual work. Audit observations in respect of implementation of the Scheme and employment generation as discussed below:

2.14.1 Registration of Households

Paragraph 3.1.1 (ii) of MGNREGA Operational Guidelines, 2013 stipulates that a door-to- door survey should be undertaken by each GP every year to identify eligible households who have been missed out and wish to be registered under the Act. Paragraph 3.1.4 of MGNREGA Operational Guidelines, 2013 provides that all particulars of a household found to be eligible after verification, will be entered in the MIS (NREGASoft) by the Panchayat Secretary or the Gram Rojgar Sahayak (GRS) or a person duly authorized by the State Government

Audit observed in the test checked GPs that:

- none of the 40 GPs had maintained records relating to the applications received for registration under the scheme *vis-à-vis* details of households registered against these applications during 2019-24. Due to this, transparency in accepting or rejecting the applications could not be ascertained in audit.
- no door-to-door survey was conducted by the Programme Officers during 2019-24 in the selected districts.
- In 263 cases pertaining to four GPs[11], two job cards were issued to a single household/individual (HH). Out of these, 37 Job Card holders had got work on both the Job Cards. The existence of double JCs increases the risk of irregular, simultaneous payments being made to the same cardholders. Audit observed that the payment of ₹ 3.51 lakh on the second JC ***(Appendix 2.4),*** was made to these 37 JC holders.

In absence of the basic records like details of application received, job card registers, audit was unable to ensure the authenticity of the registration process.

The Department assured (September 2025) in exit meeting that action will be initiated in the cases of individuals with two job cards.

2.14.2 Issue and updation of Job cards

2.14.2.1 Maintenance of mandatory Registers for Registration and Job Cards

Paragraph 3.1.2 (i) of Operational Guidelines, 2013 stipulates that a household having adult members desirous of seeking unskilled employment in MGNREGS may apply for registration. Paragraph 3.1.5 (i) stipulates that if a household is found to be eligible for registration, the GP will, within a fortnight of the receipt of application, issue a Job Card to the HH. Further Paragraph 3.1.5 (xii) explained that all entries in the JC should be duly authenticated by means of signature of an authorised officer[12]. Paragraph 10.3.5 stipulates that Job Card Application Register is required to be maintained at GP level by the Panchayat Secretary.

Audit observed in the selected GPs that:

- The application register for registration and Job Card Register of workers was not maintained in 20 out of 40 test checked GPs. Therefore, Audit could not verify whether the beneficiary, who had applied for registration, was able to register or not and authenticity of issuance of job card within a fortnight period as mandated could not be ascertained.

[11] (i) Sakras, (ii) Hasanpur Bilonda, (iii) Basai Meo and (iv) Luhinga Khurd.

[12] Sarpanch/Panchayat Secretary.

- Further, marking of attendance on job cards, updated payments made, work demanded by the beneficiaries, affixing of photographs on the job cards as well as on job card register were not found in any test checked GPs. Even photo identity of job card holders was not found on NREGASoft in respect of all test-checked 40 GPs.

The Department while admitting the facts stated (September 2025) that instructions for maintaining/ updating all the mandatory registers at GPs level will be ensured.

2.14.2.2 Updation of Job Cards

Paragraph 3.1.5 (xv & xvi) of MGNREGA Operational Guidelines, 2013 provides that if for any reasons, a JC is to be cancelled, the PO, after independent verification of facts and giving the concerned person an opportunity to be heard, may direct the GP to cancel such JC. The list of all cancelled JC will be made public and should be presented to the GS. Accordingly, it would be updated in the MIS and the GP will send a list of additions/deletions to the PO.

During scrutiny of records relating to updation of JCs in test GP Tain (Block-Nuh), it was noticed that 951 job cards were deleted on a single day i.e. 14 December 2022 citing the reason as 'not willing to work'. Out of these deleted job cards, 285 job cards were added/registered in April/May 2020.

Further, it was observed during scrutiny of the muster rolls of work[13] that 184 job card holders out of 285 deleted job cards were employed for work. If these 184 job card holders were engaged in the work during 2020-2022 then the reason recorded for deletion as 'not willing to work' does not hold good. Further, it was observed that signature/thumb impression of workers as well as signature/certification of muster roll by PO were not found on muster roll of the work *ibid*.

Records relating to deletion of these workers like registration register, independent verification by PO, list of deleted job cards which was sent to the concerned PO, were not found on record in the GP/block. Thus, in the absence of required records, Audit could not ascertain the authenticity/ reasons for deletion of 951 job cards in a single day.

The Department stated (September 2025) in the exit conference that detailed reply/ report will be sent on deletion of jobs cards.

However, beneficiary survey of 400 beneficiaries revealed that 115 beneficiaries did not have physical job cards. Photographs were not found affixed in JCs of 145 beneficiaries while as joint photographs were affixed on JCs of 31 beneficiaries. Further, 380 beneficiaries stated that oral requests for registration were entertained; 328 beneficiaries stated that the registration process

[13] Digging of pond in panchayat land at GP-Tain Block-Nuh for the period 2021-22

was open throughout the year; 137 beneficiaries stated that there were no discrepancies regarding payment entries in JCs; 134 beneficiaries stated that there were no discrepancies regarding work done entries in JCs and 180 beneficiaries stated that signature column in the JC was blank.

2.15 Projected and achieved person days

Paragraph 6.1.3 of MGNREGA Operational Guidelines, 2013 stipulates that District Programme Coordinator has to ensure strict adherence to the bottom-up approach of planning for approval of the selected shelf of projects by each of the Gram Sabhas in the district.

The details of Person days (PDs) proposed, approved and actual generation in the State is given in ***Table 2.6***.

Table 2.6: Details of PDs proposed, approved and actual generation in the State

(Figures in lakh)

Year	No. of PDs projected in LB	No. of PDs approved by GoI	No. of PDs actually generated	Revised approval of PDs by GoI	Short (-)/ excess (+) approval of PDs	Shortfall (-)/ excess (+) in PDs with reference to projected	Shortfall (-)/ excess (+) generation of PDs against original approval
1	2	3	4	5	6 (4-5)	7 (2-4)	8 (4-3)
2019-20	119.26	100.00	91.19	-	(-) 8.81	(-) 28.07 (24)	(-) 8.81 (9.66)
2020-21	125.00	100.00	179.62	185.00	(+) 5.38	(+) 54.62 (44)	(+) 79.62 (44.32)
2021-22	125.00	100.00	146.39	141.00	(-) 5.39	(+) 21.39 (17)	(+) 46.39 (31.69)
2022-23	200.00	125.00	96.50	-	(-) 28.50	(-) 103.50 (52)	(-) 28.50 (29.53)
2023-24	126.77	100.00	123.20	120.00	(-) 3.20	(-) 3.57 (3)	(+) 23.20 (18.83)
Total	**696.03**	**525.00**	**636.90**				

Source: Departmental data

Note: Figures in parenthesis indicate percentage.

From the above table it is evident that projected PDs in LBs were not achieved in 2019-20, 2022-23 and 2023-24. However, during 2020-22, excess generation of PDs over the GoI approved PDs was noticed during the Covid-19 pandemic year. No reasons for the excess generation was found on record.

Though, the provision to revise the LB existed, revised LB was not got approved as per actually generated PDs. GoI reduced PDs in 2021-22 and 2023-24 except 2020-21 (the Covid-19 pandemic year). It is pertinent to mention that the excess generation of PDs for the year 2019-20 and 2022-23 was not approved by GoI (December 2024).

Similarly, shortfall in achievement of projected PDs ranging between 2.05 lakh and 21.07 lakh during 2019-2024 was noticed in the selected districts except Hisar in which 1.53 lakh PDs were generated in excess against the projected PDs ***(Appendix 2.5)***.

Further, PDs were generated in excess in all the selected Blocks except Firozpur Jhirkha Block in which shortage of 2.92 lakh PDs were found against the projected PDs during 2019-24 ***(Appendix 2.6)***. This resulted in the non-participation of GPs in the preparation of LB.

This indicated that the LB did not originate from proposals submitted at GP level, as the modifications in number and nature of works were made at Block/ District level as discussed in Paragraph 2.9.

The Department confirmed the facts in exit meeting and stated (September 2025) that proposal for post-facto approval of the achieved person days will be sent to GOI for approval.

2.16 Guaranteed 100 days employment

Mandate of the MGNREGA is to provide at least 100 days of guaranteed wage employment in a financial year to every rural household whose adult members volunteer to do unskilled manual work. The status of employment provided in the State during 2019-24 under MGNREGS as available on MIS is detailed in ***Table 2.7***.

Table 2.7: Profile of employment provided in the State as a whole during 2019-24

Year	Number of HHs working	Number of HHs completed employment				Percentage of HHs completed employment			
		100 days	70 to <100 days	50 to <70 days	<50 days	100 days	70 to <100 days	50 to <70 days	<50 days
1	2	3	4	5	6	7 (3/2*100)	8 (4/2*100)	9 (5/2*100)	10 (6/2*100)
2019-20	2,57,793	4,831	35,295	28,073	1,89,594	2	14	11	74
2020-21	4,56,965	14,077	81,098	48,941	3,12,849	3	18	11	68
2021-22	4,03,747	11,041	52,402	44,927	2,95,377	3	13	11	73
2022-23	3,07,954	3,447	31,172	30,187	2,43,148	1	10	10	79
2023-24	3,66,501	2,557	45,753	40,601	2,77,590	1	12	11	76
Total	**17,92,960**	**35,953**	**2,45,720**	**1,92,729**	**13,18,558**	**2**	**14**	**11**	**74**

Source: MIS Data
HH: Household

The proportion of households completing 100 days or more were one to three *per cent*, whereas 68 to 79 *per cent* of households got employment for less than 50 days.

During 2019-24, selected GPs proposed their LBs in terms of number of works, utilisation of labour/person-days and material was neither assessed at the GP level nor at block level. Further, the demand register or work register was not maintained in these GPs. Therefore, it was not possible to ascertain the number of persons who demanded work.

It was observed that GPs ranging between 6.62 *per cent* and 32.14 *per cent* did not generate even a single PD of employment during 2019-2024 as given in ***Table 2.8***.

Table 2.8: Details of GPs with 'nil' person days in the State

Year	Number of GPs in the State	Number of GPs with Nil Person Days	Percentage
2019-20	6,331	2,035	32.14
2020-21	6,318	418	6.62
2021-22	6,256	460	7.35
2022-23	6,250	1,699	27.18
2023-24	6,242	1,260	20.18

Source: Data compiled from R 5.1.6 on NREGASoft

It was also noticed that the GPs of selected Districts ranging between 1.84 *per cent* and 62.39 *per cent* did not generate a single PD during 2019-2024 ***(Appendix 2.7)***. Thus, in absence of demand register, it could not be ascertained whether PD were generated or not despite there being a demand for employment.

The Department replied (January 2025) that MGNREGA is demand driven scheme and work is being provided as per the demand of the household. In the absence of demand register, the contention of the department was unverifiable.

2.17 Payment of wages to workers

Paragraph 16 of Schedule-I of MGNREGA mandates that wage payment be made only after measurements are taken at the worksite by an authorised person within three days of muster roll closure. Further, Paragraph 7.14.2 of Operational Guidelines, 2013 provides that pay orders can be generated through the software after weekly muster rolls and measurements recorded in Measurement Book (MB) are entered into NREGASoft.

2.17.1 Non-payment of wages

Scrutiny of records revealed that five works were executed during 2019-24 in selected GPs[14] of selected Blocks[15]. In these works, 43 workers were deployed through nine muster rolls and 527 person days were generated. However, the muster rolls were not entered in MIS for generating pay orders due to which the wages amounting to ₹ 1.64 lakh (***Appendix 2.8***) were not paid to the workers engaged in these works. Moreover, though the measurement was recorded in MB the related payment was not made to the workers. Further, it was observed that the fund transfer orders (FTOs) of above transaction were not re-generated.

Thus, non-entry of muster rolls in MIS and non-regeneration of Fund Transfer Orders resulted in non-payment of wages despite execution of works.

The Department while confirming the facts stated (September 2025) in exit meeting that concerned BDPOs-cum-PO (MGNREGS) have been asked to submit detailed report regarding non-payment of wages.

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[14] (i) Hasanpur Bilonda, (ii) Luhinga Khurd, (iii) Bajhera, (iv) Kail and (v) Lapra.

[15] (i) Ferozepur Jhirka, (ii) Nuh and (iii) Jagadhri.

2.17.2 Excess payment to the unskilled workers

Scrutiny of records of two GPs of selected Blocks[16] revealed mismatch of attendance of unskilled workers between manual muster rolls and e-muster rolls. Attendance was not marked on the manual muster rolls while payments were made through the e-muster rolls. Wages of ₹ 4.45 lakh were paid in excess for 1,418 attendances as per details given in ***Table 2.9***. It was also noticed that signature/thumb impression of the unskilled workers was not marked on physical muster rolls.

Table 2.9: Details of excess payment to the unskilled workers

Sr. No	Muster Roll No.	Period of work	Total attendance in Muster Roll			Wage per day (in ₹)	Excess payment (in ₹)
			Physical	MIS	Excess		
1	107/109	25/26 September 2019 to 01 October 2019	420	490	70	284	19,880
2	1516	20 January 2022 to 26 January 2022	49	679	630	315	1,98,450
3	1517	-do-	7	217	210	315	66,150
4	1526	27 January 2022 to 30 January 2022	4	396	392	315	1,23,480
5	1527	-do-	4	120	116	315	36,540
Total			**484**	**1,902**	**1,418**		**4,44,500**

Source: Data compiled from muster rolls of selected GPs

Thus, excess attendance was marked in the e-muster rolls during online uploading, rather than reflecting the actual attendance recorded in the physical muster rolls.

The department stated in exit meeting (September 2025) that concerned BDPOs-cum-PO (MGNREGS) have been directed to submit detailed report regarding excess payment of wages.

2.18 Target achievement for execution of works

Paragraph 7.17 of Operational Guidelines, 2013 provides that there should be a strategy to address incomplete works. Further, Paragraph 7.17.4 of Operational Guidelines, 2013 provides that no sanction should be given to those Programme Implementing Agencies where works are lying incomplete for more than one fiscal year, after the year in which these were proposed.

The status of works under the scheme as taken from MIS for the State during 2019-2024 is given in ***Table 2.10***.

[16] (i) Ferozepur Jhirka (Basai Meo GP), (ii) Nuh (Baroji GP).

Table 2.10: Details of works in the State during 2019-24

Year	No. of works completed (*per cent*)	No. of ongoing/ suspended works (*per cent* to total works)	Works approved but not started (*per cent* to total works)	Total works	Expenditure incurred on ongoing/suspended work (₹ in lakh)
	(*per cent* against the total works)				
1	2	3	4	5= (2+3+4)	6
2019-20	15,926 (26.17)	16,070 (26.41)	28,855 (47.42)	60,851	2,385.49
2020-21	21,460 (25.24)	27,223 (32.02)	36,328 (42.73)	85,011	9,341.72
2021-22	26,443 (29.26)	22,022 (24.36)	41,906 (46.37)	90,371	13,267.16
2022-23	8,791 (10.41)	27,811 (32.94)	47,834 (56.65)	84,436	12,384.60
2023-24	9,283 (8.79)	37,492 (35.50)	58,833 (55.71)	1,05,608	30,305.61
Total	**81,903 (19.21)**	**1,30,618 (30.64)**	**2,13,756 (50.15)**	**4,26,277**	**67,684.58**

Source: MIS data

As of September 2024, 19.21 *per cent* works were completed and 30.64 *per cent* were lying incomplete/suspended after incurring an expenditure of ₹ 676.85 crore. Moreover, 50.15 *per cent* approved works have not been started.

Similarly, in five test checked districts, status of works approved, completed, incomplete/suspended and not executed during 2019-24 as taken from MIS is given in ***Table 2.11***.

Table 2.11: Status of works in five test-checked districts

Year	No. of works completed (*per cent*)	No. of ongoing/ suspended works (*per cent*)	Works Approved but not started (*per cent*)	No. of works to be executed	Expenditure incurred on ongoing/ suspended work (₹ in lakh)
1	2	3	4	5= (2+3+4)	6
2019-20	5,950 (22.07)	6,576 (24.39)	14,432 (53.54)	26,958	1,148.34
2020-21	8,320 (23.20)	10,407 (29.02)	17,130 (47.77)	35,857	5,806.07
2021-22	9,034 (24.50)	8,304 (22.52)	19,541 (52.99)	36,879	6,060.79
2022-23	3,247 (9.27)	9,266 (26.44)	22,531 (64.29)	35,044	4,192.36
2023-24	3,375 (7.92)	12,069 (28.34)	27,148 (63.74)	42,592	9,504.10
Total	**29,926 (16.88)**	**46,622 (26.29)**	**1,00,782 (56.83)**	**1,77,330**	**26,717.66**

Source: MIS data

In test checked districts only 16.88 *per cent* were completed and 26.28 *per cent* were lying incomplete/suspended as of September 2024 after incurring an expenditure of ₹ 267.18 crore. Moreover, 56.83 *per cent* of total works have not been started even after approval.

The status of works approved, completed, incomplete/suspended and not executed in the test checked blocks during 2019-24 is given in ***Table 2.12***.

Table 2.12: Status of works in the selected Blocks

Year	No. of works completed (*per cent*)	No. of ongoing/ suspended works (per cent)	Works Approved but not started (per cent)	No. of works to be executed	Expenditure incurred on ongoing/ suspended work (₹ in lakh)
1	2	3	4	5= (2+3+4)	6
2019-20	2,007 (26.71)	1,510 (20.09)	3,998 (53.20)	7,515	171.44
2020-21	2,635 (27.49)	2,112 (22.03)	4,839 (50.48)	9,586	359.49
2021-22	2,319 (23.82)	1,869 (19.20)	5,546 (56.98)	9,734	788.16
2022-23	921 (9.57)	2,268 (23.58)	6,431 (66.85)	9,620	1,260.31
2023-24	980 (8.35)	3,122 (26.61)	7,630 (64.04)	11,732	2,799.60
Total	**8,862 (18.39)**	**10,881 (22.58)**	**28,444 (59.03)**	**48,187**	**5,379.00**

Source: MIS data

Out of total 48,187 works, only 8,862 works (18.39 *per cent*) were completed and 10,881 works (22.58 *per cent*) were lying incomplete/suspended as of

September 2024 after incurring an expenditure of ₹ 53.79 crore. Moreover, 28,444 works (59.03 *per cent* of total works) have not been started even after getting approval ***(Appendix 2.9)***.

Thus, more than 50 *per cent* of the approved works were not commenced indicating deficiencies in the planning and selection of shelf of works.

The Department in exit meeting stated (September 2025) that due to less demand, the targeted achievement was not achieved and assured that the works lying incomplete (abandoned/suspended) will be prioritised.

2.19 Incomplete works and wasteful expenditure on works

2.19.1 Incomplete works

During physical verification of selected work sites, it was observed that nine works in seven[17] GPs remained incomplete even after lapse of four years from the stipulated date of completion rendering the entire expenditure of ₹ 45.16 lakh unfruitful incurred during the year 2020-24 as details given in ***Table 2.13***. Further, MIS report also indicated that these works were still on-going (December 2024).

Table 2.13: Details of incomplete works in test checked GPs

Sr. No.	Name of Block/GP	Name of wok	Date of start of work	Sanction amount (₹ in lakh)	Expenditure incurred (₹ in lakh)
1	Jagadhri/Kail	Earth filling in Panchayati Land alongside of Nala (proposed) from Govt. School to Dairy	1 April 2021	24.76	4.09
2	Jagadhri/Lapra	Earth filling in Panchayati land Khasra no. 12//1,9//20/21	1 December 2023	13.18	10.51
3	Indri/Biana	Construction of Park in Biani (Shamshan Ghat)	1 February 2022	3.37	0.27
4	Indri/Biana	Renovation & Maintenance of pond near bus stand Biana (RP Material Building)	1 June 2022	19.32	9.99
5	Assandh/Ardana	Construction of OXY VAN under JSA Ardana	31 December 2021	9.30	3.34
6	Assandh/Salwan	Digging of farm pond plot no. 9 or 10 in Panchayat land Salwan	18 May 2023	30.37	5.78
7	Nuh/Dihana	Land Development in Govt. middle School (23858)	18 May 2021	9.30	7.52
8	Nuh/Baroji	Digging of pond near Pahad (23693)	4 April 2022	24.78	1.05
9	Nuh/Baroji	E/f and WBM rasta from PWD road to shivdham tak (16062)	30 June 2020	9.82	2.61
	Total			**144.20**	**45.16**

The Department stated that (September 2025) that detailed reply will be submitted after investigation.

2.19.2 Results of Joint Physical verification

Paragraph 14.1 of Operational Guidelines, 2013, the important objective of the MGNREGS is to create durable assets and strengthen the livelihood resource base of the rural poor. It is, therefore, of utmost importance to ensure good quality and durability of assets being created under MGNREGS.

[17] (i) Kail, (ii) Lapra, (iii) Biana, (iv) Ardana, (v) Salwan, (vi) Dihana and (vii) Broji.

During joint physical verification of works, the following shortcomings were noticed:

(i) Work of construction of cattle shed at two sites[18] located in GP Musepur, Block Indri, District Karnal was sanctioned (December 2020) for ₹ 1.14 lakh. Against the approved cost of ₹ 1.14 lakh, an amount of ₹ 0.69 lakh[19] was incurred on these works and it was shown as completed (20 April 2021) in MIS. However, during physical verification (August 2024), it was noticed that cattle shed was not found at any of the two sites.

(ii) Work of repair and maintenance of pond in Harijan Mohalla at GP Khanpur, Block Indri, District Karnal was sanctioned (April 2023) for ₹ 9.02 lakh. The work was shown as completed after incurring an expenditure of ₹ 2.98 lakh. As per MIS the status of the work had also been shown as completed on 15 April 2024. During physical verification of the site of work (July 2024), no repair and maintenance work of pond was found to be done which is depicted in Photographs nos. 2.1 (before start of work) and 2.2 (after start of work) below:

Photograph No. 2.1: Before start of the work
Source: Geo- tagging on Bhuvan MGNREGA Portal

Photograph No. 2.2 after the completion of the work

(iii) Work of construction of park at GP, Biana, Block Indri, District Karnal was sanctioned (March 2020) for ₹ 21.76 lakh. The work has been completed after incurring an expenditure of ₹ 16.66 lakh. The status of the work had also been shown as completed (11 January 2022) on NREGASoft. During physical verification of the site (July 2024), it was observed that the villagers were using the park for storage of cow/buffalo dung cake (Photograph 2.3). Consequently, the park was not in use and expenditure of ₹ 16.66 lakh was unfruitful.

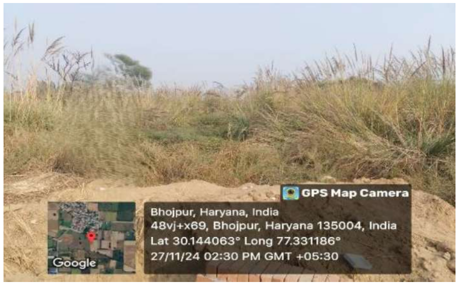
Photograph No. 2.3: Work of Construction of park at GP-Biana

(iv) Work of land levelling on Panchayati land, GP Bhojpur Parwalo, Block Jagadhri, District Yamuna Nagar was sanctioned (October 2020) for ₹ 2.09 lakh. The work was completed after incurring an expenditure of ₹ 2.01 lakh. As per MIS, the status of the work had also been shown as completed

18 (i) Suresh Kumar S/o Sh. Kiru Ram and (ii) Jagpal S/o Sh. Rehtu Ram.

19 ₹ 0.69 lakh = ₹ 0.18 lakh + ₹ 0.51 lakh.

(30 December 2020). During physical verification of the site (November 2024), no land levelling was seen as is evident from photographs no. 2.4 and 2.5. Thus, the expenditure of ₹ 2.01 lakh was wasteful.



Photograph No. 2.4 and 2.5: Work of land levelling on Panchayati land, GP Bhojpur Parwalo

(v) Work of desilting and digging of pond near Vayamshala, GP Bhojpur Parwalo, Block Jagadhri, District Yamuna Nagar was sanctioned (July 2022) under Renovation of traditional water bodies category for ₹ 7.95 lakh. The work has been completed (6 July 2023) after incurring an expenditure of ₹ 7.48 lakh. During physical verification of the site (November 2024), desilting and digging of pond was not found done and it was covered with garbage and waste material (Photograph 2.6).

Photograph No. 2.6: Work of desilting and digging of pond near vayamshala, GP Bhojpur

(vi) Work of Construction of Aanganwadi centre No. 2 in school at GP Khumba Khera, Block Barwala, District Hisar was sanctioned (November 2020) under Rural Infrastructure activity for ₹ five lakh. The work has been shown completed in NREGASoft after incurring an expenditure of ₹ 2.54 lakh. During physical verification of the site (September 2024), it was noticed that the work has been left abandoned after construction upto DPC level (Photograph 2.7).

Photograph No. 2.7: Work of desilting and digging of pond near vayamshala

(vii) Work of earth filling on Panchayati Land (near Sadhoura road) at GP Sultanpur, Block Bilaspur, District Yamuna Nagar was sanctioned (May 2020) under land development activity of MGNREGS for ₹ 9.99 lakh. The work was shown as completed (7 February 2023) (NREGASoft) after incurring an expenditure of ₹ 9.35 lakh. During physical verification of the site

Photograph No. 2.8: Work of earth filling on Panchayati Land at GP Sultanpur

(November 2024), it was found that the level of the land was still very low rendering the entire expenditure unfruitful (Photograph 2.8).

(viii) Work of Earth filling near Harijan colony on Panchayati land at GP Manglore, Block Bilaspur, District Yamuna Nagar was sanctioned (September 2019) under land development activity of MGNREGS for ₹ 6.82 lakh. The work was shown completed (31 October 2020) after incurring an expenditure of ₹ 5.84 lakh. During physical verification of the site (November 2024), it was found that the actual work of earth filling was not found at site as shown in photograph 2.10.

Photograph No. 2.9: Site photograph before starting the earth filling work
Source: Geo- tagging on Bhuvan MGNREGA Portal

Photograph No. 2.10: Site photograph during Joint Physical Verification

During physical verification of selected 280 works, it was noticed that no material/stock register was maintained in respect of 133 works (47.50 *per cent*) in absence of which, audit could not verify the consumption of material on concerned works.

The above shortcomings highlight that neither intended infrastructure nor durable assets were created despite incurring expenditure of ₹ 47.55 lakh in the test checked cases.

The Department stated (September 2025) that detailed reply will be sent after proper investigation.

2.19.3 Unfruitful Expenditure due to non-creation of Assets under MGNREGS

As per Paragraph 14.1 of the MGNREGA Operational Guidelines, 2013, one of the primary objectives of the Scheme is the creation of durable assets and strengthening the livelihood resource base of the rural poor. Accordingly, it is imperative that assets created under MGNREGS are of good quality, durable, and completed within a reasonable time frame.

Audit scrutinised the MIS data available on NREGASoft and conducted joint physical verification (December 2025) of 22 selected ongoing works in nine Gram Panchayats across four blocks of Mewat district for the period 2021-22 to 2022-23 to assess their actual execution status (***Appendix 2.10***). Following irregularities were revealed:

(i) Expenditure incurred without creation of assets

Out of 22 works verified, three works were not found executed at site despite incurring an expenditure of ₹ 18.72 lakh on procurement of materials. Only 12 man-days were generated against these works, indicating negligible labour engagement. The details are given in ***Table 2.14***.

Table 2.14: Detail of expenditure incurred without creation of assets

Sr. No	Name of work	Expenditure (in ₹)		Total Expenditure (in ₹)	Man-days Generated
		Wage	Material		
1	E/f and wbm rasta from BPL plots (GP-Rehna) Nuh Block Work code: 1219006014/RC/1000044998	1,655	5,47,770	5,49,425	5
2	Cattle Shed 15 GP Jaitaka (Work Code: 1219007029/IF/ 54800) GP-Aklimpur Nuh- Nagina Block	0	6,56,500	6,56,500	7
3	Cattle Shed 15 GP Jaitaka (Work Code: 1219007029/IF/ 54805) GP-Aklimpur Nuh- Nagina Block	0	6,67,514	6,67,514	0
	Total	**1,655**	**18,71,784**	**18,73,439**	**12**

Source: MIS data NREGASoft

During joint physical verification of the works, it was observed that:

- the work at Sl. No. 1 was found executed as an Interlocking Paver Block rasta, whereas the work was approved as a WBM rasta under MGNREGA.
- No record/list of the 30 beneficiaries for whom cattle sheds were to be constructed, as shown at Sl. Nos. 2 and 3, was available. Three muster rolls involving 20 beneficiaries/workers had been issued by the BDPO for these works, however, only one cattle shed was found to be constructed at site for the 20 beneficiaries.
- Records related to the remaining 10 beneficiaries could not be traced. In the absence of requisite records, audit could not verify whether the remaining cattle sheds were constructed at the approved sites.

In reply, the BDPO, Nuh while stating (December 2025) that the work of "E/F and WBM rasta from BPL plots" was shown to be under progress. However, the work had already been completed as an Interlocking Paver Block rasta under the VANGY Scheme at a cost of ₹ 5.51 lakh. The reply is not satisfactory as MGNREGA records/MIS indicate the work to be 'on going' despite its completion under a different scheme. This duplication constitutes a procedural irregularity and violates scheme guidelines.

In reply, the BDPO-Nagina stated (December 2025) that the cattle shed works were under progress, wage payments were rejected due to non-providing of bank account numbers by workers, which were being collected for release of payment. The fact, however, remains that except in one case, no cattle sheds were found constructed at the sites during the joint physical verification. Further, these cattle sheds had not been constructed even after an inordinate delay of three and a half years, defeating the objective of the scheme.

(ii) Works completed at site with insufficient employment generation

Audit further observed that five works were found completed at site during joint physical verification, although only 20 man-days were generated in total. Wage payment amounted to merely ₹ 6,604, while material expenditure of ₹ 24.48 lakh was incurred. Despite completion, these works were being shown as ongoing in MIS. For instance, work of Rural Connectivity Earth Filling and WBM PWD road to Fakira Bass Tak (Length: 1,420 feet) GP-Jhimrawat Block- Pingwan (Work code: 1219007002/ RC/1000022697 ₹ 5.19 lakh) generated only one man day (Photograph 2.11) which suggests possible use of machinery, which is prohibited under MGNREGA. Details of other such works are given in ***Table 2.15***.

Photograph No. 2.11: Rural Connectivity Earth Filling and WBM PWD road to Fakira Bass tak GP-Jhimrawat Block- Pingwan

Table 2.15: Detail of completed works at site with insufficient employment generation

Sr. No	Name of work	Expenditure (₹)		Total Expenditure incurred (₹)	Man-days Generated
		Wage	Material		
	1	2	3	4= (2+3)	5
1	Construction of path jahru house to noor mohd house tak (GP-Rehna) Work code: 1219006014/RC/1000037913	1,655	5,00,016	5,01,671	5
2	Construction of path from badi masjid to yusuf House tak (GP-Rehna) Work code: 1219006014/RC/1000044110	1,655	3,56,950	3,58,605	5
3	E/f and wbm rasta from Hasam ke khet to bulla ke khet tak (GP-Shahpur Nagli) Work code: 1219006001/RC/1000044119	1,655	5,46,361	5,48,016	5
4	E/f and wbm rasta from akhter ke khet to chandeni Seema tak (GP-Shahpur Nagli) Work code: 1219006001/RC/1000044120	1,324	5,25,918	5,27,242	4
	Total	**6,289**	**19,29,245**	**19,35,534**	**19**

Source: NREGASoft

In reply, the BDPOs of Nuh and Pingwan stated (December 2025) that the above works were under progress, therefore, no entries of material consumption had been made in the Measurement Books. The Department further assured that the works would be completed soon. The fact, however, is that all the above five works were found completed at site during joint physical verification.

The extremely low generation of man-days in proportion to the nature and scale of works indicates engagement of an inadequate number of labourers and suggests possible use of machinery defeating the core objective of providing wage employment to rural households.

(iii) Non-payment of wages despite execution of works

In Tauru and Nagina blocks, 14 works were found executed at site with expenditure of ₹ 77.22 lakh on material and 2,152 person-days were generated, as per records yet no wage payments were made to job card holders. Payment of all muster rolls was rejected and no efforts were made to re-generate FTOs for disbursement of wages to the workers, leading to denial of timely wage payment under the scheme. The details are given in ***Table 2.16***.

Table 2.16: Detail of completed works where no wage payments were made

Sr. No	Name of work	Expenditure (in ₹) Wage	Expenditure (in ₹) Material	Total Expenditure incurred (in ₹)	Person-days Generated
1	Construction of Dirty Nala (H/o foji to Gohar Wali Chowk) Work code: 1219007033/FP/1000007624 GP-Nagal Mubarikpur (Nagina)	0	8,14,895	8,14,895	72
2	Construction of Dirty Nala (H/o Appe khan to h/o Sita ram) Work code: 1219007033/FP/1000007626 GP-Nagal Mubarikpur (Nagina)	0	1,95,888	1,95,888	50
3	Construction of Dirty Nala (H/o School to Pond tak) Work code: 1219007033/FP/1000007628 GP-Nagal Mubarikpur (Nagina)	0	7,73,750	7,73,750	50
4	Construction of Dirty Water Nalha h/o Shokat to h/o Raghubir tak (Work code: 1219005008/FP/1000008272) GP- Gudhi (Tauru)	0	7,80,537	7,80,537	304
5	Construction of Dirty Water Nalha Nambardar dhani to old kabristan tak GP- Gudhi-Tauru (Work code: 1219005008/FP/1000008273)	0	7,17,952	7,17,952	304
6	Construction of path (Akhtar ke ghar to fateh ke ghar tak) (Work code: 1219005033/RC/1000044992) GP-Bhango-Tauru	0	7,43,093	7,43,093	240
7	Construction of path (Fate to saraju khet) (Work code: 1219005033/RC/1000045843) GP-Bhango	0	7,71,737	7,71,737	240
8	Construction of Nala/siver line (samsu to pond tak) Work Code: 1219005033/FP/1000008482) GP-Bhango	0	7,19,191	7,19,191	304
9	Construction of Nala/siver line (masjid to khatija ke ghar tak) Work code: 1219005016/FP/1000008481) GP-Shikarpur-Tauru	0	7,68,960	7,68,960	288
10	Construction of path (molananaa to khabristhan) Work code: 1219005016/RC/1000045481 GP-Shikarpur	0	7,43,971	7,43,971	240
11	Construction of cattle shed jaituni (1219005025/IF/79468) GP-Cheela (Tauru)	0	29,110	29,110	16
12	Cattle shed sifayat khan (1219005025/IF/79673) GP-Cheela (Tauru)	0	27,297	27,297	15
13	Cattle shed mohd Kifayat (1219005025/IF/79674) GP-Cheela (Tauru)	0	27,297	27,297	15
14	Ibp rasta (shamshanghat se ummar to Rustam) Work code: 1219007033/RC/1000036188 GP-Nagal Mubarik pur Block-Nagina	0	6,07,897	6,07,897	14
	Total	**0**	**77,21,575**	**77,21,575**	**2,152**

Source: NREGASoft

In addition to the above, Audit observed that resolutions approving these works were not found on record and the muster rolls lacked workers' signatures as well as certification of the BDPO, indicating serious irregularities in the execution and documentation of the works. In absence of documentation the genuineness of work execution and the related payments could not be verified in audit and the risk of misappropriation cannot be ruled out.

In reply, the BDPOs concerned (Nuh, Nagina, Pingwan and Tauru) stated (December 2025) that the above works would be completed at the earliest and the pending wage payments would be released after re-generation of FTOs. The replies are not acceptable, as despite an inordinate delay of more than three years, the works remain incomplete, besides timely payment of wages thereby defeating the fundamental objective of the scheme.

The Joint Physical verification also revealed that expenditure of ₹ 120.42 lakh under MGNREGS remained unfruitful due to non-creation of assets, execution of works with insignificant labour component, non-payment of wages despite generation of person-days, and serious lapses in documentation and monitoring.

The continued pendency of works for more than three and a half years, duplication of works under different schemes, absence of proper GP resolutions and unsigned muster rolls entries resulted in failure to achieve the fundamental objectives of MGNREGS.

2.20 Convergence works without the approval of Gram Sabha

Chapter 15 of the MGNREGA Operational Guidelines, 2013 stipulates that the projects which are identified for convergence are required to be discussed in the Gram Sabhas located in the project area.

However, Audit observed that in all the test checked districts/Blocks, convergence works were decided and earmarked by the DPCs/POs and no discussion was held in respective Gram Sabhas. In this scenario, whether the works were convergence works in the true sense or not could not be verified in audit.

The Department replied in exit meeting (September 2025) that highlighted point will be rechecked and records of concerned GPs will be provided.

2.21 Non-provision of worksite facilities

Paragraph 7.12 of MGNREGA Operational Guidelines, 2013 provides for work site facilities (medical, drinking water and shade) to the workers. In case the children below the age of six years accompanying the women workers at any site are five or more, a crèche will need to be provided. Further, expenditure on these worksite facilities is to be booked as part of administrative expenditure as per the operational guidelines.

Scrutiny of records during audit revealed that no expenditure has been incurred for providing the work site facilities indicating that these facilities were not provided to the engaged workers of the sampled works.

The beneficiary survey of the 400 beneficiaries revealed that 56 (14 *per cent*) beneficiaries stated that drinking water facility at work sites was not adequate. 285 (71.25 *per cent*) beneficiaries stated that childcare facility at work sites was not available. Further, 283 (70.75 *per cent*) beneficiaries stated that first aid facility at work sites was not available and 35 (8.75 *per cent*) beneficiaries stated that shade facility at work sites was not available.

2.22 Non-verification of the bills/vouchers at the worksite

Paragraph 7.11.5 of Operational Guidelines, 2013 provides that when a work is in progress, the workers engaged in that work will select from among themselves, not less than five workers, on a weekly rotational basis, to verify and certify all the bills/vouchers of their worksite, at least once a week.

Scrutiny of records of selected 280 works revealed that during the progress of work, all bills/vouchers as per *ibid* operational guidelines were not found certified/verified by the workers engaged and selected for this certification/verification process. Thus, the aspect of verification/certification of bills/vouchers by the workers engaged on the work was not operationalised in test checked GPs. The absence of verification/certification of bills and vouchers by the workers undermines the transparency and accountability for the expenditure incurred. Consequently, audit could not obtain assurance that the payments made reflected the actual work executed at the site.

Monitoring, Social Audit and grievance redressal systems

The substantial funds involved in the implementation of MGNREGS coupled with its implementation across the State in 6,246 GPs[20], makes monitoring and evaluation of the Scheme important. It was thus imperative to have a robust and efficient monitoring, evaluation and review mechanism of the Scheme. The audit observations related to this aspect is discussed below:

2.23 State Employment Guarantee Council

Section 12 of MGNREGA, 2005 provide for setting up of State Employment Guarantee Council (SEGC) for the purposes of regular monitoring and reviewing the implementation of this Act at the State level. Haryana State Employment Guarantee Council (HSEGC) was constituted (April 2008) to advise the State Government on all matters concerning the scheme, to review the monitoring and redressal mechanism and to prepare the annual report to be laid before the State Legislature. Further, Paragraphs 13.11.2 and 13.11.3 of MGNREGA Operational Guidelines, 2013 mandate that SEGC shall prepare an Annual Report on the outcomes of MGNREGA and the Annual Report should be placed before the State Legislature by 31 December of the succeeding year.

During 2019-24, only one meeting of HSEGC was convened on 21 January 2021 to discuss the progress of the scheme in the State. SEGC did not prepare an Annual Report for placement in the State Legislature till December 2024. 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 while admitting the facts in the exit meeting, stated (September 2025) that the issue would be pursued in the next meeting of the Haryana State Employment Guarantee Council which is under progress.

2.24 Existence of grievance redressal mechanism

Paragraph 13.14.1 of the Operational Guidelines, 2013 provides that 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

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redressal mechanisms, at the district and block levels for dealing with complaints regarding implementation of the MGNREGS.

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

2.24.1 Appointment of Ombudsman

Paragraph 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. The main duties of the Ombudsman are as under:

- Sending monthly, 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 (June 2024) revealed that though the State Government appointed Ombudsmen (3 in 2021 and 14 in 2022), however, no summary report of cases disposed was sent to HSEGC during 2019-24. During 2019-21, no Ombudsman was appointed by the State Government.

Further, Audit observed that in Mewat district that 191 complaint cases were forwarded to Ombudsman for disposal during 2022-24. Out of these 191 cases, 84 awards were passed by the Ombudsman during the above period. Recovery order of ₹ 42.78 lakh has been passed by the Ombudsman in respect of 16 complaint cases. In eight complaint cases recovery amounting to ₹ 21.86 lakh was yet to be recovered (September 2024).

In reply, the Department admitted the fact and stated (December 2024, September 2025) that no summary report had been submitted as the matter regarding convening of the HSEGC meeting is under process.

2.24.2 Disposal of Complaints

Section 23(6) of the MGNREGA read with Paragraph 10.3.9 of MGNREGA Operational Guidelines, 2013 provides that the Programme Officer shall dispose of the dispute and complaints within seven days of its receipt and mandates maintenance of complaint register at GP, Block and District levels.

No complaint register was maintained in respect of all the test checked districts as well as block and GPs level. In the absence of complaint register, audit could not verify the status of complaints at each level.

On being pointing out by the Audit (June-December 2024), concerned DRDAs/ BDPOs assured for maintaining the complaints register of the scheme.

2.25 Non-constitution of Vigilance Cell and State /District Quality Monitors

Paragraphs 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.

Scrutiny of records (June 2024) revealed that no Vigilance Cell has been constituted at any level during 2019-2024. Timely constitution of Vigilance Cell during 2019-24 is important to prevent/detect the various shortcomings that were noticed during joint physical verification of works (as discussed in the Paragraph 2.20).

Paragraph 7.12.1 of the Annual Master Circular 2019-20 mandates constitution of SQM and District Quality Monitoring (DQM) cells comprising 10-15 retired Executive Engineers to monitor at least 10 *per cent* of works during and after construction, with reports to be uploaded on NREGASoft.

Audit observed that no SQM or DQM was appointed during 2019-24, nor were any documented efforts made by the Department to initiate or facilitate their appointment.

In its reply, the Department admitted the fact and stated (December 2024, September 2025) that vigilance cell and SQM/DQM will be setup and conveyed to audit.

2.26 Social Audit

An innovative feature of the MGNREGA 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. Audit observed shortcomings in conduct of Social Audit which are discussed as follows:

2.26.1 Shortfall in conduct of Social Audit

Paragraphs 13.1.1 and 13.2.3 of Operational Guidelines, 2013 provide that Social Audit it is to be conducted in each GP at least once in six months and the Social Audit Unit shall at the beginning of the year, frame an annual calendar which shall also be sent to all the District Programme Coordinators (DPCs). The Social Audit will be carried out in a staggered manner all over the State.

The shortfall in conducting of Social Audit during 2019-24 in the State is given in ***Table 2.17***.

Table 2.17: Shortfall in conducting Social Audit

Year	Total GPs	Social Audit conducted (number of GPs)	Shortfall in Percentage
2019-20	6,334	4,038	36
2020-21	6,321	4,559	28
2021-22	6,259	5,316	15
2022-23	6,253	5,001	20
2023-24	6,246	4,450	29

Source: Information provided by SAU, Haryana

Thus, between 15 and 36 *per cent* of the GPs remained unaudited.

Scrutiny of records (June-December 2024) of selected GPs also validated the shortfall in coverage of Social Audit during the period 2019-24 as detailed in ***Table 2.18***.

Table 2.18: Details of Social Audits in test checked GPs during 2019-24

Year	Total No.of test checkedGPs	Social Audit completed once in a year (No. of GPs)	Social Audit not conducted even once in the year (no. of GPs)
2019-20	40	37	3
2020-21	40	39	1
2021-22	40	40	0
2022-23	40	39	1
2023-24	40	37	3
Total	**200**	**192**	**8**

Social Audit was not conducted in eight GPs even once a year during the audit period.

Further, audit observed that concurrent Social Audit of the works by Village Monitoring Committee/other village level organization, as provided under the Annual Master Circular, was not conducted during 2019-24.

The Department confirmed the facts in exit meeting and stated (September 2025) that Social Audit was also affected due to shortage of manpower and scarcity of funds.

2.26.2 Shortage of manpower in Social Audit Unit

Scrutiny of records of office of Director, Social Audit Unit (SAU), Rural Development Department Haryana, Chandigarh, revealed that total 11 posts of various categories have been sanctioned at headquarter under Social Audit Unit (SAU) against which only three employees have been deployed. Further, it was also noticed that no post has been filled up at District/Block level against the 165 sanctioned posts. Shortfall in the availability of staff against the sanctioned posts led to shortfall in required Social Audit of GPs, non-follow-up of Social Audit findings and non-maintenance of records.

In reply, Director, SAU stated (December 2024) that the empanelment/ recruitment of 143 vacant posts of BRP and 11 post of DRP and four post of Social Audit Expert is under process. Further, it was stated that the remaining 11 posts of DEO-cum-clerk will be filled as per the availability of funds/grant-in-aid.

2.26.3 Pendency in settlement of Social Audit Observations

Paragraph 13.4.2 of Operational Guidelines, 2013 provides that the Additional District Programme Coordinator (ADPC) shall ensure that time bound corrective action is taken on the Social Audit Reports.

Audit observed that the SAU raised 14,468 audit observations during 2019-24 for the entire State as of June 2024. However, corrective measures have been taken only in respect of 117 Social Audit observations. The status of Social Audit observation raised and settled at the State level is given in ***Table 2.19***.

Table 2.19: Status of outstanding observations of Social Audit

Year	Social Audit observations raised	Social Audit observations settled	Outstanding Social Audit observations	Percentage
2019-20	15	0	15	100
2020-21	5,598	117	5,481	98
2021-22	6,183	0	6,183	100
2022-23	2,672	0	2,672	100
Total	**14,468**	**117**	**14,351**	**99**

Source: Information provided by SAU, Haryana

Social Audit observations ranging between 98 *per cent* and 100 *per cent* were outstanding for want of corrective measures. Further, 461 observations (100 *per cent*) of Social Audit were outstanding in test checked GPs.

In reply, Director, SAU stated (December 2024, September 2025) that Commissioner MGNREGS has sent the observations to all Chief Executive Officers for taking corrective action. In some cases, recoveries have been made and details would be provided to Audit. The same was, however, still awaited (November 2025).

2.26.4 Pending Liabilities

Audit observed that since the inception (2019) of separate Social Audit Unit (SAU), Haryana Ministry of Rural Development, Government of India has released grants to SAU during the years 2020-21, 2021-22 and 2023-24. No grant was given to the SAU in the years 2019-20 and 2022-23, the details of which are given in ***Table 2.20***.

Table 2.20: Details of Grant received, expenditure & Pending liabilities of SAU

Year	Total No. of GPs	Social Audit conducted during once in a year	Per GP Expenditure	Total Exp. Of VRP Honorarium (Per Year)	Salary Expenditure of SAU Staff	Total expenditure of Salary and Honorarium	Grant Received from MoRD	Pending Liability till March 2024
			(In ₹)	(₹ in lakh)				
2019-20	6,334	4,038	3,000	121.14	4.50	125.64	0	125.64
2020-21	6,321	4,559	3,000	136.77	19.00	155.77	75.17	80.60
2021-22	6,259	5,316	3,000	159.48	19.00	178.48	105.48	73.00
2022-23	6,253	5,001	3,000	150.03	19.00	169.03	0	169.03
2023-24	6,246	4,450	3,500	155.75	21.00	176.75	115.76	60.99
			Total	**723.17**	**82.50**	**805.67**	**296.41**	**509.26**

Source: Information provided by SAU, Haryana

SAU, Haryana had a pending liability of ₹ 509.26 lakh for payment of honorarium to its own staff and Village Resource Persons (VRPs), whereas the Rural Development Department, Ministry of Rural Development, Government of India has released a grant of only ₹ 296.41 lakh to the unit for Social Audit in the past years.

The Department while confirming the facts in exit meeting stated (September 2025) that the pending liability would be cleared from State Government Budget i.e. Haryana Rural Development Fund.

2.27 Mandatory records and their maintenance

Para 10.7 of Annual Master Circular 2019-20 specifies mandatory record maintenance in the form of seven Registers[21] for the effective implementation of the scheme. These format of the 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 are to be maintained manually and registers I, IV, VI and VII can be maintained from MIS itself. Scrutiny of records (June 2024 to December 2024) of selected 10 blocks revealed that these registers were either not maintained or were only partially maintained by the selected GPs.

2.28 Conclusion

The Development Plans and District Perspective Plans were not prepared, the selected GPs were only submitting list of works to the BDPO. The addition and deletion of the works was done at the Block level without any participation of the GPs. IEC plan was not prepared at the State, District and Block level. Though some IEC activities were conducted in the selected districts, however, 43 *per cent* and 31 *per cent* beneficiaries were not aware of the entitlement of the wages and minimum 100 days of employment in a financial year respectively.

There were instances of delayed release of funds by the State Government to the implementing agencies. Wages amounting to ₹ 2.69 crore for 794 muster rolls pertaining to 120 works under 34 GPs were paid with delays ranging between one to 552 days. Basic records viz. application registers, job card registers, etc. in respect of registration of eligible HHs were not found maintained in the test checked GPs.

Shortfall in achievement of projected PDs ranging between 2.05 lakh and 21.07 lakh during 2019-2024 was noticed in the selected districts except Hisar. Further, the HHs completing employment of 100 days or more were only one to three *per cent*, whereas 68 to 79 *per cent* of households got employment for less

[21] 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.

than 50 days. More than 50 *per cent* of works approved under the scheme have not been started as of September 2024 indicating deficiencies in the planning and selection of shelf of works.

Analysis of MIS data available on NREGA Soft and conduct of Joint Physical Verification (JPV) of 22 selected ongoing works in nine Gram Panchayats across four blocks of Mewat district for the period 2021-22 to 2022-23 indicated instances of non-creation of assets, execution of works with insignificant labour component, non-payment of wages despite generation of person-days and lapses in documentation of works.

The envisaged monitoring and steering of the Scheme at the highest level of State Employment Guarantee Council (SEGC) was not done as prescribed. Manpower provided was absolutely abysmal for social audit with 100 *per cent* vacancies at district and block level. Further, there was no follow up for settlement of objections raised in Social Audit Reports. As such, the envisaged monitoring and grievance redressal mechanism was not robust enough to meet the expectation of the Scheme Guidelines.

2.29 Recommendations

The State Government may ensure:

1. adoption of bottom to top approach in preparation of Labour Budget and ensure maintenance of records like application register, job card register, work demand register/payment of wages register, complaint register etc at GP, block and district level.
2. monitoring of the work execution at GP, block and district level as per the guidelines to ensure that the primary objective of timely payment of wages, creation of durable assets and strengthening the livelihood resource base of the rural poor is achieved.
3. stepping up of the IEC activities as MGNREGS, being a demand driven programme, requires the beneficiaries to be aware of their rights.
4. strengthening post-completion assessment of MGNREGA assets by effectively leveraging the statutory social audit process by deployment of adequate manpower at District and Block levels.