SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
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Report of the Comptroller and Auditor General of India on Implementation of Mahatma Gandhi National Rural Employment Guarantee Act in Madhya Pradesh

Government of Madhya Pradesh
Report No. 4 of 2026
(Performance Audit-Civil)

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Preface

This Report of the Comptroller and Auditor General of India for the period ended March 2024 has been prepared for submission to the Hon'ble Governor of the State of Madhya Pradesh under Article 151 of the Constitution of India for being laid before the Legislature of the State.

The Report contains the results of performance audit on ***"Implementation of Mahatma Gandhi National Rural Employment Guarantee Act in the State of Madhya Pradesh"*** in terms of State's performance in achieving the objectives of the Mahatma Gandhi National Rural Employment Guarantee Scheme based on National Rural Employment Guarantee Act 2005, Operational Guidelines, 2013 and Annual Master Circulars issued by the Ministry of Rural Development, Government of India.

The instances mentioned in this Report are those which came to notice in the course of test audit for the period from April 2019 to March 2024 as well as those which came to notice in earlier years. Further, instances relating to the period subsequent to 2024-25 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

EXECUTIVE SUMMARY

Executive Summary

Performance Audit on Implementation of Mahatma Gandhi National Rural Employment Guarantee Act in Madhya Pradesh

Why did we do this audit?

The Government of India (GoI) enacted the National Rural Employment Guarantee Act, 2005 (NREGA) to address the problem of unemployment and poverty in rural area. The Act comes with a guarantee of providing at least 100 days of wage employment in a financial year to every household whose adult members were ready to do unskilled manual work leading to creation of productive assets of prescribed quality and durability in rural areas.

NREGA rechristened (October 2009) as Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) is a Centrally Sponsored Scheme implemented on a cost sharing basis between the GoI and the State Government. Government of Madhya Pradesh notified the Scheme called 'Madhya Pradesh Rural Employment Guarantee Scheme (MPREGS)' in January 2006 under the 'National Rural Employment Guarantee Act 2005'.

The Performance Audit (PA) was conducted covering the period of 2019-20 to 2023-24 to examine the planning process for implementation of the Scheme; the allocation, release and utilisation of funds earmarked for the Scheme; implementation of the Scheme and the achievement of the objective of providing adequate employment as mandated; monitoring, internal control and grievance redressal mechanism to achieve greater transparency and accountability.

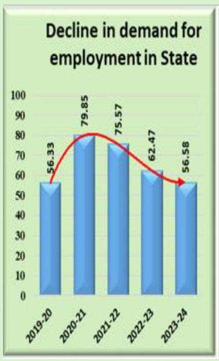
In this PA, eight out of 52 districts, 16 Janpad Panchayats (JPs) (two JPs from each selected District), and 64 *Gram Panchayats* (GPs) (four GPs from each selected JP) were selected for test-check in audit. Besides six works in each selected GP were also examined by audit.

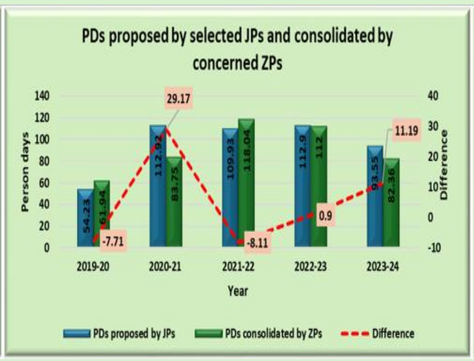
Findings and recommendations

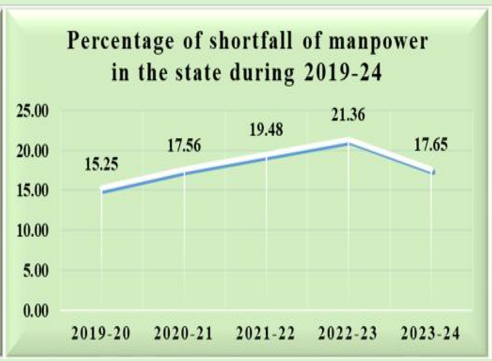
We observed that the baseline surveys and Door-to-Door surveys were not conducted by *Gram Panchayats* (GPs) to assess the actual quantum and timing of demand for employment resulting in inadequate identification of differently abled persons, and widowed, deserted or destitute women. The State Specific Information, Education and Communication (IEC) Plan was also not prepared. Block Resource Centre (BRC) was not set up as a resource and facilitation centre for knowledge inputs, capacity building and convergence in any of the selected JPs, which resulted in inadequate capacity building and lack of inputs required for MGNREGS planning and convergence activities at Block level.

The selected GPs neither prepared Development Plans nor conducted *Rozgar Diwas*. Similarly, the multi-year District Perspective Plan, were not prepared. Labour Budgets (LB) were prepared at *Zila Panchayat* level without considering demand projected by the GPs. There was shortage of staff and important functionaries at all the four levels – State, District, Block and *Gram Panchayat* and the Additional District Programme Coordinator (ADPC) and dedicated Programme Officers were not appointed exclusively for MGNREGS. The departmental training programmes did not cover the courses defined in the guidelines and MGNREGA Human Resource Development and Capacity Building Divisions at District level were not set up.

Key facts







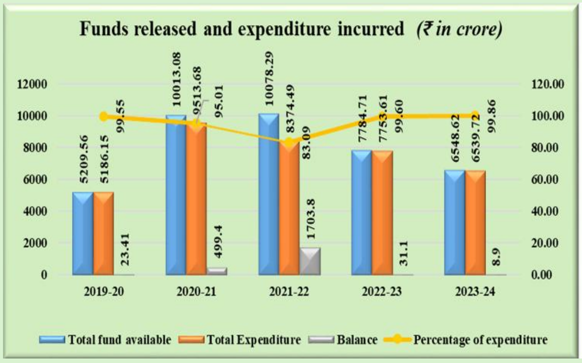
What we recommend?

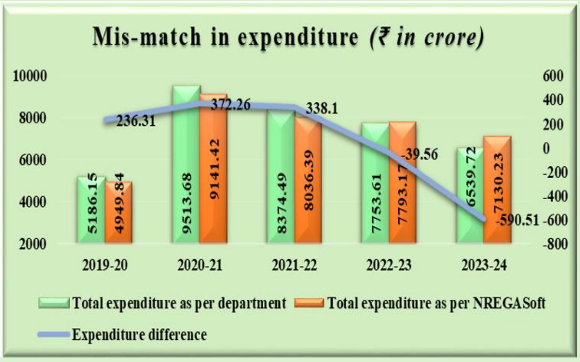
We recommend that Government should ensure

- *adoption of a baseline data and Door-to-Door surveys by GPs so as to identify genuine and needy beneficiaries.*
- *bottom-up approach by identification of needs and resources, preparation of IEC, SoPs, Labour Budget and Development Plan at GP level and its approval in Gram Sabha.*
- *the timely filling of all vacant posts and conduct of specialized training sessions exclusively focused on MGNREGA to facilitate the smooth and effective implementation of the* scheme.

The funds received by Madhya Pradesh State Employment Guarantee Council (MPSEGC) between 2019-24 showed consistent underutilization, peaking at ₹1703.80 crore in 2021-22. There were persistent discrepancies in data of funds and expenditure between Department data and NREGASoft data. Further, the GoMP has a liability of ₹1217.05 crore towards unpaid wages and material costs as of 31 March 2024. The amount includes a liability of ₹54.79 crore (4.7 lakh transactions) towards wages, which was attributable to the non-mapping of beneficiary accounts with Aadhaar. It was also observed that for the period 2019-24, against ₹35.13 lakh compensation towards delayed payment of wages, ₹9.07 lakh remained unpaid.

Key facts





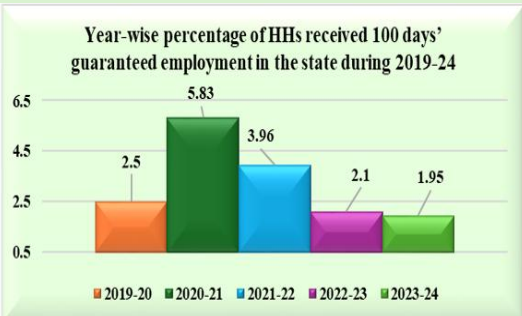
What we recommend?

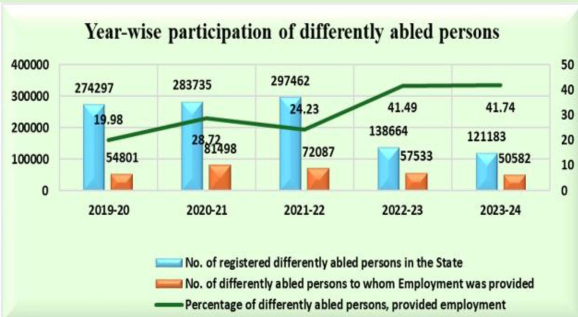
We recommend that Government should ensure

- *data integrity in terms of expenditure incurred across different databases;*
- *sanitization of database for Aadhaar Based Payment to avoid rejection of transactions*
- *timely clearance of all pending compensation*

We noted that the selected GPs did not maintain or update mandatory registers and systematic/periodic records, covering the entire process right from demand generation to work execution. Further, they made irregular wage payments of ₹ 1.46 crore on 2,426 duplicate, fake/incorrect job cards during 2019-24. Only around two *per cent* of households have been provided the full 100 days' employment, whereas 31.21 *per cent* to 46.60 *per cent* were provided less than 40 days of employment during 2019-24, which highlights a significant gap in achieving the scheme's core objective of ensuring guaranteed employment. MGNREGS wage rates were consistently lower than the prevailing wage rates during 2019-24, which is attributed to be the reason for the shortfall. Mandatory 33 *per cent* participation of women was not achieved in three districts, seven JPs, and 16 GPs and the total number of registered differently-abled persons experienced a significant drop in 2022-23 and 2023-24, compared to previous years.

Key facts





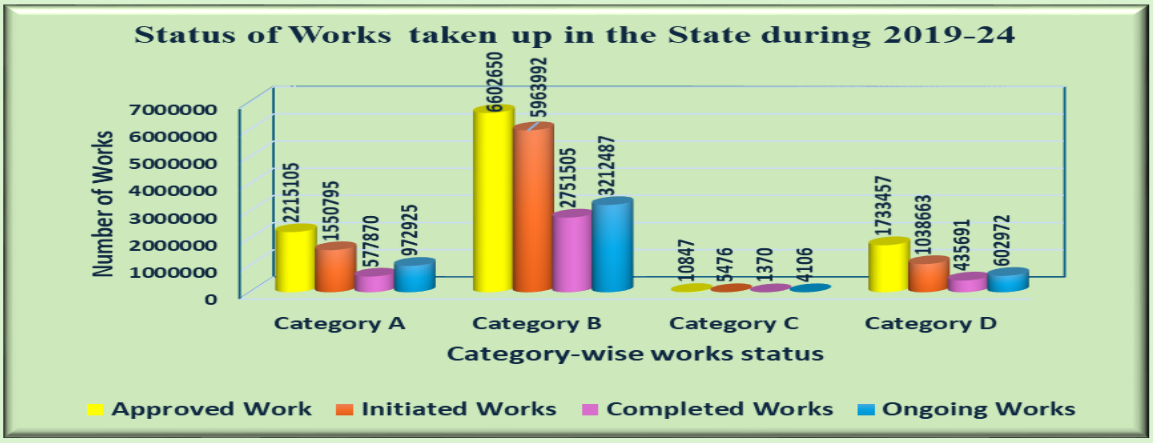
What we recommend?

We recommend that Government should ensure

- *maintenance of mandatory registers at GP level*
- *review of wage rates under MGNREGS compared to prevailing market wages, and take up with the GoI to address disparities that may be discouraging labour participation*
- *promote the participation of women and persons with disabilities in the scheme by identifying and prioritizing work types that are best suited to their skills and capacities.*

It was observed that the Category B works were given the highest priority with the best completion rates, while the other category works were executed with lower completion rates. During Joint Physical Verification (JPV) of Category A and D works, several items mandated under the approved Technical Sanction (TS), were found missing at the site. Moreover, the assets that had been created were found to be either non-functional or not serving their intended purpose. Audit also observed that individual private wells were dug in regions classified as semi-critical or over-exploited and new community works were approved despite works remaining incomplete beyond one fiscal year, after the year of its proposal.

Key facts



What we recommend?

We recommend that Government should ensure

- *a balanced and need-based selection of permissible activities under MGNREGA, instead of giving priority to a single category of works, to maximize employment and asset creation.*
- *creation of assets as per approved estimates, their effective utilization for intended purposes, and the provision of worksite facilities specifically to encourage the participation of women workers.*

- *avoidance of approving individual private wells in critical or over-exploited regions, as well as the approval of new works, in GPs with incomplete projects exceeding one fiscal year.*

The audit observed that only one General Body meeting was held against the required 10 meetings and that also without nomination of non-Government members. The required Vigilance mechanism was not developed in the State. Similarly, the State Quality Monitoring Cell and District Quality Monitoring Cell were not constituted. The Council and the department did not make sufficient efforts to address the audit observations of previous Audit Reports. The absence of an appointed Ombudsman (Lokpal) in every district resulted in the department lacking an effective grievance redressal mechanism.

Key facts

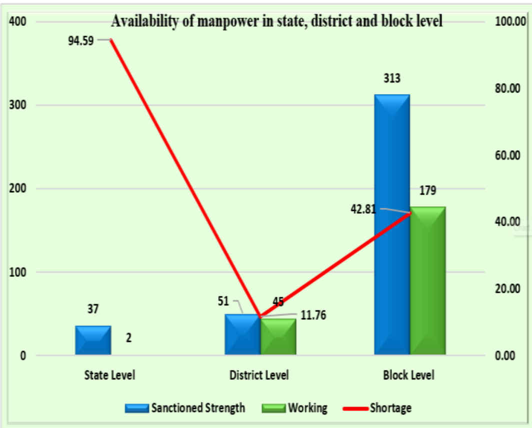
✓ *The department or council has improved or partially improved in seven out of 16 significant audit findings of previous reports, which were similar to findings of the current audit.*

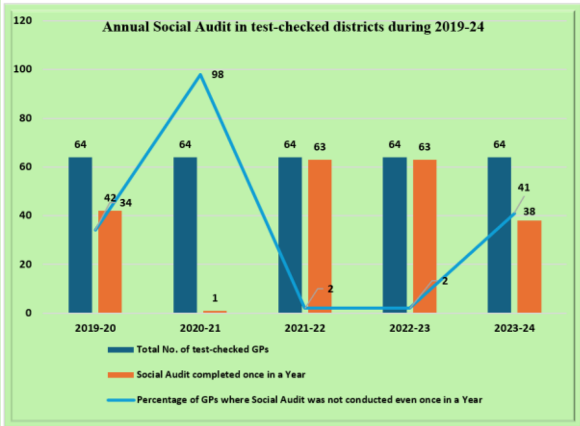
What we recommend?

We recommend that Government should ensure regular conduct of General Body meetings by MPSEGC, formation of Vigilance Monitoring Cells/Committees, appointment of an Ombudsman in each district, strengthening the grievance redressal mechanism and adherence for corrective action on audit observations from previous reports, for establishing an effective monitoring mechanism for the scheme implementation.

The audit observed that the Social Audit Funds were kept outside bank accounts in operation and the interest received on funds were not fully remitted to GoI. There was a shortage of manpower in Social Audit Unit (SAU) and the required Social Audit of twice a year in each GP was not ensured. Further, the ZPs did not conduct concurrent social audit despite the instructions were issued by SAU.

Key facts

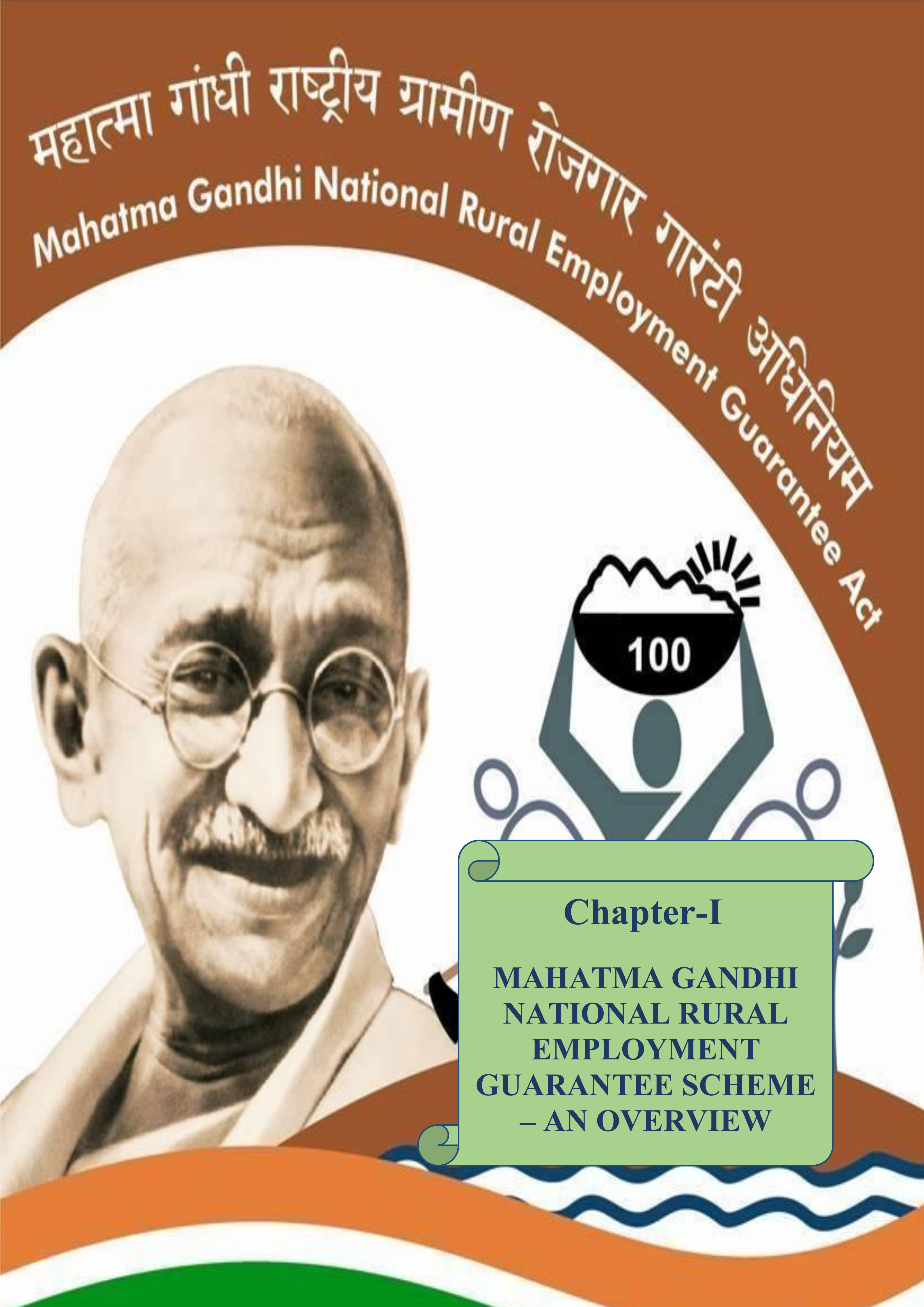




What we recommend?

We recommend that Government should ensure

- *remittance of unutilized social audit funds to GoI,*
- *Strengthening of social audit by providing adequate manpower to carry out audit mandated under the scheme, and*
- *conduct of concurrent social audits for improved public accountability in the implementation.*



Chapter-I

MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME – AN OVERVIEW

Chapter I

MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME – AN OVERVIEW

1.1 Mahatma Gandhi National Rural Employment Guarantee Act

The Government of India (GoI) enacted the National Rural Employment Guarantee Act, 2005, (NREGA) subsequently renamed as the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) in October 2009. The mandate of the MGNREGA is to provide not less than 100 days of unskilled manual work on demand in a financial year to every household in rural areas leading to creation of productive assets of prescribed quality and durability as well as to strengthen the livelihood resource base of the poor.

1.1.1 Formulation of Employment Guarantee Scheme by the State

Section 4(1) of MGNREGA, 2005 provides that every State Government shall have a Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) for implementation of the Act. The Scheme shall provide for the minimum features specified in Schedule I[1] of the Act. Accordingly, the Government of Madhya Pradesh (GoMP) notified the 'Madhya Pradesh Rural Employment Guarantee Scheme' in January 2006.

1.2 Goals of Mahatma Gandhi National Rural Employment Guarantee Act

The goals of MGNREGA is summarized in ***Chart 1.1*** below:

Chart 1.1 **Goals of MGNREGA**

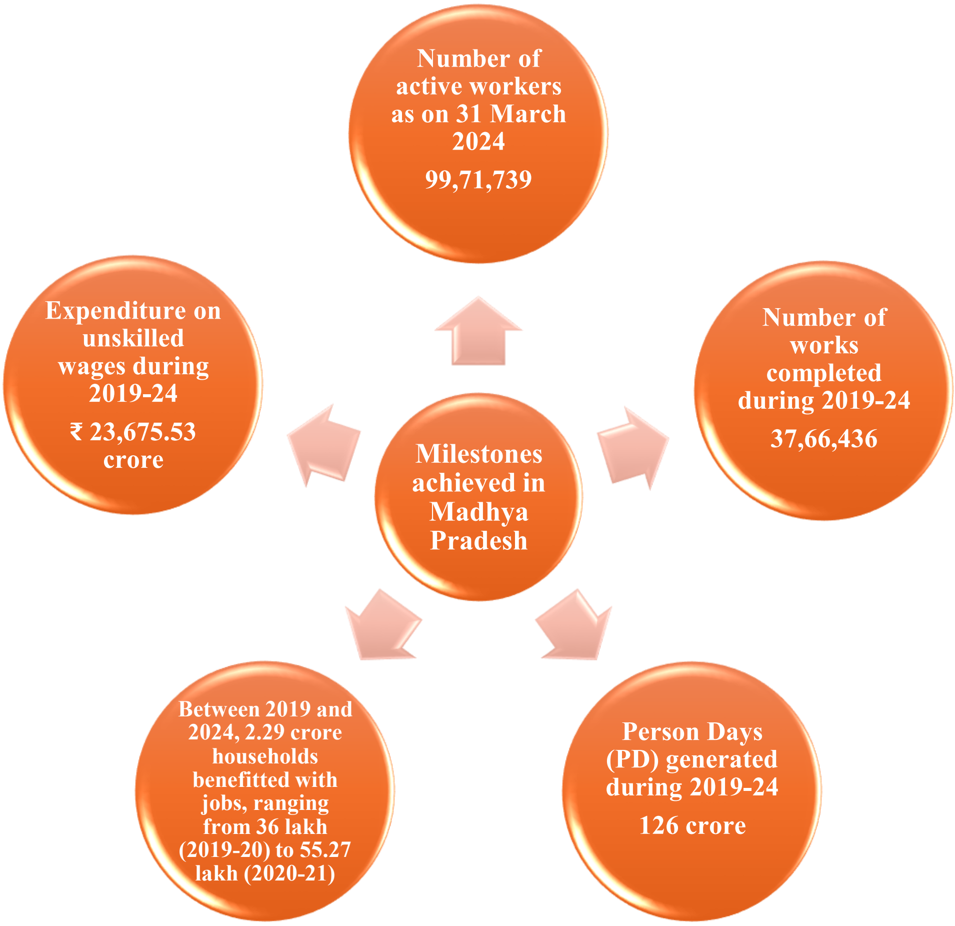
1 Schedule I of MGNREGS outlines the works for focus of the scheme for creation of productive assets, strengthening the livelihood resource base of poor, proactively ensuring social inclusion of household and strengthening Panchayati Raj Institutions.

1.3 Overview of MGNREGS Process

The overview of MGNREGS process is detailed in ***Chart 1.2*** below:

Chart 1.2	Process of MGNREGS
Registration	• Application for Jobcards • Issue of Jobcards
Planning for Works	• Identification of Works • Labour Budget Preparation • *Gram Sabha* Approvals • Administrative Approvals by District Planning Committee (DPC) • Application for Work – Demand Registration • Allotment of Work
Execution of Works	• Muster Management • Worksite Facilities • Measurement and check of Measurements • Geotagging of Assets
Payment of Wages	• Payment Generation & Approvals • Payment of Wages through Banks / Department of Post • Aadhaar based payments • Regeneration of Rejected Payments
Transparency & Accountability	•Extensive use of Information and Communication Technology (ICT) & Mobile Technology (Area Officers App/NREGA Mobile Monitoring System (NMMS)) • Social Audit • Vigilance Wing • Ombudspersons • Quality Control Wing • State Employment Guarantee Council (SEGC) • Grievance Redressal

Details of these process have been given in ***Appendix 1.1***. The milestones relating to above aspects achieved by the state in the implementation of MGNREGS during 2019-24 is summarised in ***Chart 1.3*** below:



Source: NREGASoft Portal

1.4 Organisational Structure

The Organisational Structure at State, District, *Janpad* and *Gram Panchayat* level is represented in ***Chart 1.4*** below:

Chart 1.4	Organisational structure for implementation of MGNREGS

Additional Chief Secretary, Panchayat and Rural Development Department (PRDD)

Commissioner, Madhya Pradesh State Employment Guarantee Council (MPSEGC) (State Level)

District Programme Co-ordinator (DPC/Collector) (District Level)

Addl. District Programme Co-ordinater (ADPC)/Chief Executive Officer at *Zila Panchayat* (ZP)

Programme Officer/Chief Executive Officer, *Janpad Panchayat* (JP)

Addl. Programme Officer, *Janpad Panchayat*

***Gram Rozgar Sahayak* (GRS), *Gram Panchayat* (GP)**

1.5 Roles and Responsibilities at all levels and Designated Officers for implementation

The institutional mechanism put in place by the GoMP for the implementation of MGNREGS at different levels with related roles and responsibilities are given in ***Table 1.1*** below:

Table 1.1	Institutional mechanism for the implementation of MGNREGS	
Level	**Designated Officer**	**Roles and Responsibilities**
State Level	**Additional Chief Secretary, PRDD**	• the Member Secretary of Empowered Committee and General Body • responsible for maintaining and recording minutes of meetings of General Body and Empowered Committee and execution of their works
	Commissioner, MPSEGC	• administration of management and financial matters of Council • works under the directions of Chairman of Empowered Committee • defines duties/ responsibilities of staff of the Council, supervision and disciplinary control, co-ordination between Council and implementing agencies etc.
	Joint Commissioner, MPSEGC	• responsible for execution of the Scheme as per direction of GoI and GoMP • Co-ordinate between related departments, sending reports to GoI
	Joint Commissioner, Finance & Accounts, MPSEGC	• control on allotment and expenditure in the Scheme • receive State share and establishment grant as budget • guide and control districts on finance and accounts

Level	Designated Officer	Roles and Responsibilities
District Level	**District Collector, designated as District Programme Co-Ordinator**	• Overall co-ordination and implementation of the Scheme in the district
	Chief Executive Officer, *Zila Panchayat*, designated as Additional District Programme Co-Ordinator	• discharges Scheme related responsibilities • consolidate Annual Action Plan received from *Janpad Panchayats* • prepare District Annual Action Plan, Labour Budget etc.
	Project Officer (PO)	• Receieve monthly reports form *Janpad Panchayats* • fulfil responsibilities related to the Scheme, approval of Annual Labour Budget etc.
***Janpad* Level**	**Chief Executive Officer (CEO) designated as Programme Officer**	• Works under the direction, control and supervision of District Programme Coordinator (Collector) and Addl. District Programme Coordinator (CEO- *Zila Panchayat*) • receives programme proposals from all *Gram Panchayats* under *Janpad* and consolidation, approval of consolidated Shelf of Project, etc.
	Addl. Programme Officer (APO)	• Works under the direction of CEO, *Janpad Panchayat* • discharges Scheme related responsibilities etc.
	Assistant Engineers	• Discharge responsibilities as per Works Department (WD) Manual, supervision of works, ensure availability of muster rolls, estimate, issuing technical sanctions, proper valuation of works, ascertain timely payment of wages, etc.
	Sub Engineers	• Discharge responsibilities as per WD Manual, preparing estimates and drawings, receiving technical sanctions from competent authority, entry in measurement book, etc.
***Gram Panchayat* Level**	***Gram Rozgar Sahayak***	• Preparing estimate for employment demand, advertisement of Scheme, Registration of labourers and record keeping, issuing job cards

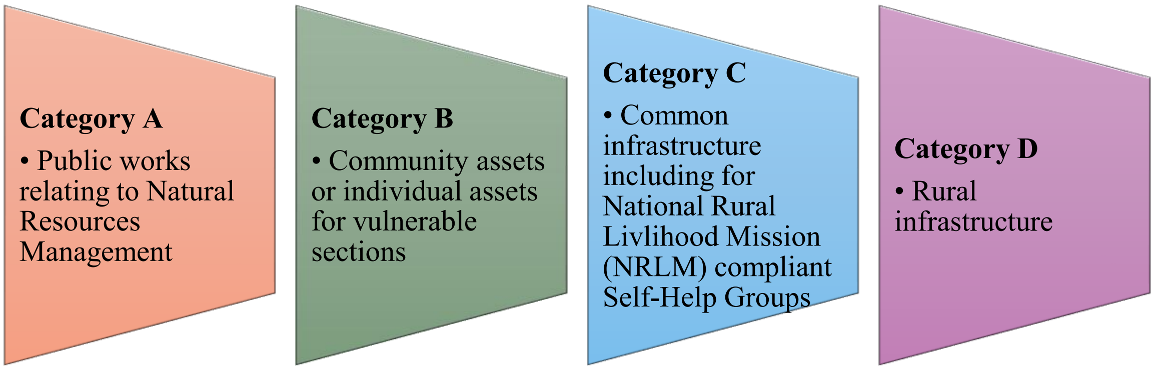
1.6 Funding Pattern

MGNREGS is a Centrally Sponsored Scheme implemented on a cost sharing basis between the Government of India (GoI) and the State Government. The GoI bears the entire cost of wages for unskilled manual workers along with up to 75 *per cent* of the cost of material including the wages for skilled and semi-skilled workers.

1.7 Works under MGNREGS

Section 4 (3), Schedule-1 of MGNREGA categorises the works taken up under MGNREGS into four categories as shown in the ***Chart 1.5***:

Chart 1.5 **Categories of work under MGNREGS**



Source: Section 4 under Schedule-I of MGNREGA, 2005

1.8 GeoMGNREGA- Geographic Information System (GIS) Implementation under MGNREGA

As per Master Circular-A Guide for Programme Implementation 2018-19 issued by Ministry of Rural Development (MoRD), the GoI has implemented GeoMGNREGA software in partnership with the National Remote Sensing Centre (NRSC) of the Indian Space Research Organisation (ISRO) for creation of a GIS database using mobile-based geotagging of assets created under of MGNREGS. The GIS database and maps will further be used for analysis and planning for works under MGNREGS. The BHUVAN geo portal of NRSC has been customised for this purpose.

Further, as per para 7.16.2 of Operational Guidelines (hereinafter called the Guidelines), Geo-MGNREGA is implemented in two phases where Phase I involves the geotagging of completed assets created before 01 November 2017, and Phase II mandates three-stage geotagging for all works initiated on or after 01 November 2017. Geo-tagged time-stamped photographs of the site before the start of work (Stage 1), at intermediate stage (Stage 2) of the work and after its completion (Stage 3) should be taken as a record of the work and attached to Project Completion Report (PCR) and uploaded onto NREGAsoft. Status of geo-tagging in the state is shown in the ***Table 1.2*** given below:

Table 1.2	Status of Geo-tagging in the state					
SN	Phase	Stage	Total works completed	Total Geo-tagged assets	Pending for Geo-tag	Percentage of Geo-tagged assets
1	2	3	4	5	6 (4-5)	7 (5/4x100)
1	I	-	2795325*	2706271	89054	96.81
2	II	1	2715799**	2393681	322118	88.14
3	II	2	2239813**	1873998	365815	83.67
4	II	3	1651706**	1428624	223082	86.49

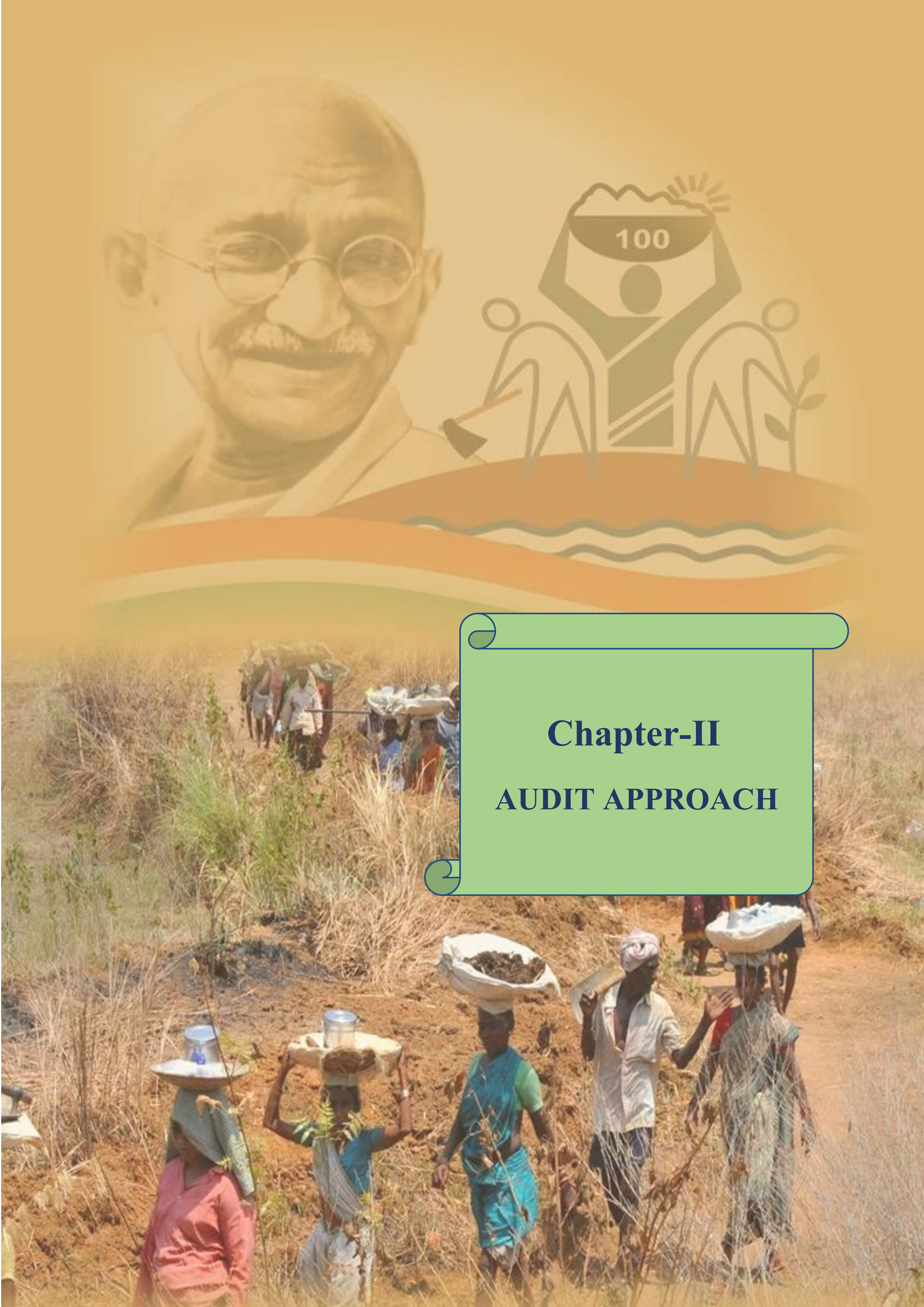
Source: NREGASoft Portal data
*till financial year 2023-24
**till date of report generation (30 July 2025)

Geotagging under the MGNREGA scheme is vital for ensuring transparency and accountability in asset creation. Audit findings on works execution and status of geotagging are detailed in ***Chapter-VI***.

1.9 Social Audit of MGNREGS

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 implementation of projects, laws and policies. It is conducted by the people, especially by those people who are affected by, or, are the intended beneficiaries of the Scheme being audited and facilitated by the Government. Social Audit process involves verification of the implementation of a programme/Scheme and its results by the community with active involvement of the primary stake holder, which also examines whether the money was spent properly and has made a difference to people's lives.

Section 17 of the MGNREGA states that the *Gram Sabha* shall monitor the execution of works and conduct regular social audits of all the projects under the Scheme taken up within the *Gram Panchayat*. *Gram Panchayat* shall make available all relevant records to the *Gram Sabha* for the purpose of conducting the Social Audit. Audit findings on Social Audit are detailed in ***Chapter-VIII***.



Chapter-II

AUDIT APPROACH

Chapter II

AUDIT APPROACH

2.1 Audit Approach

2.1.1 Audit Objectives

The Objectives of the Performance Audit of implementation of MGNREG Act in the State of Madhya Pradesh are 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 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?

2.1.2 Audit Scope and Methodology

Field Audit was carried out between June to October 2024, at the State, District, *Janpad Panchayat* and *Gram Panchayat* levels for the period 2019-20 to 2023-24. Joint Physical Verification (JPV) of Works and Geo tagging of inspected sites were also done to obtain the audit evidence.

Two previous audits on the Scheme Implementation in the state were conducted and included in the Audit Reports on General and Social (Non-PSUs) Sectors for the year ended 31 March 2012 (Report No. 4 of 2013), and Audit Report on General and Social Sectors for the year ended 31 March 2016 (Report No. 3 of 2017). The current audit also assessed whether the Government had taken corrective actions in response to the audit observations raised in previous audit reports. Further, observations of a similar nature, identified during this audit have been summarized in a tabular format under ***Para 7.5*** in ***Chapter-VII*** and also referenced under the relevant paragraphs of the report.

An entry conference was held on 13 August 2024 with Additional Chief Secretary (ACS), Panchayat and Rural Development (P&RD) Department, GoMP wherein audit objectives, scope, methodology and audit criteria were discussed. Draft Report had been sent to Government on 24 June 2025. An exit conference was held on 04 August 2025 with Principal Secretary (PS), Panchayat and Rural Development (P&RD) Department, GoMP wherein audit findings were discussed. The responses of the Government in exit conference and replies received in September 2025, have been suitably incorporated in the report.

2.1.3 Audit Criteria

Audit Criteria adopted for the Performance Audit were taken from the following sources:

i. Mahatma Gandhi National Rural Employment Guarantee Act, 2005, MGNREGA Operational Guidelines, 2013, amendments thereto, and Rules issued under the Act;
ii. Annual Master Circulars issued by the Ministry of Rural Development (MoRD), GoI;
iii. Madhya Pradesh Rural Employment Guarantee Scheme 2005;
iv. MGNREG Audit of Schemes Rules, 2011
v. Madhya Pradesh Social Audit Rules, 2013.
vi. MGNREG (Appointment, Powers and Duties of the Ombudsman) Madhya Pradesh Rules 2021;
vii. General Orders, Circulars and instructions, Guidelines etc., issued by Government of India and the Government of Madhya Pradesh;
viii. Madhya Pradesh State Employment Guarantee Council (MPSEGC) Rules 2006;

2.1.4 Audit Sampling

2.1.4.1 Sampling Methodology and Sampled units

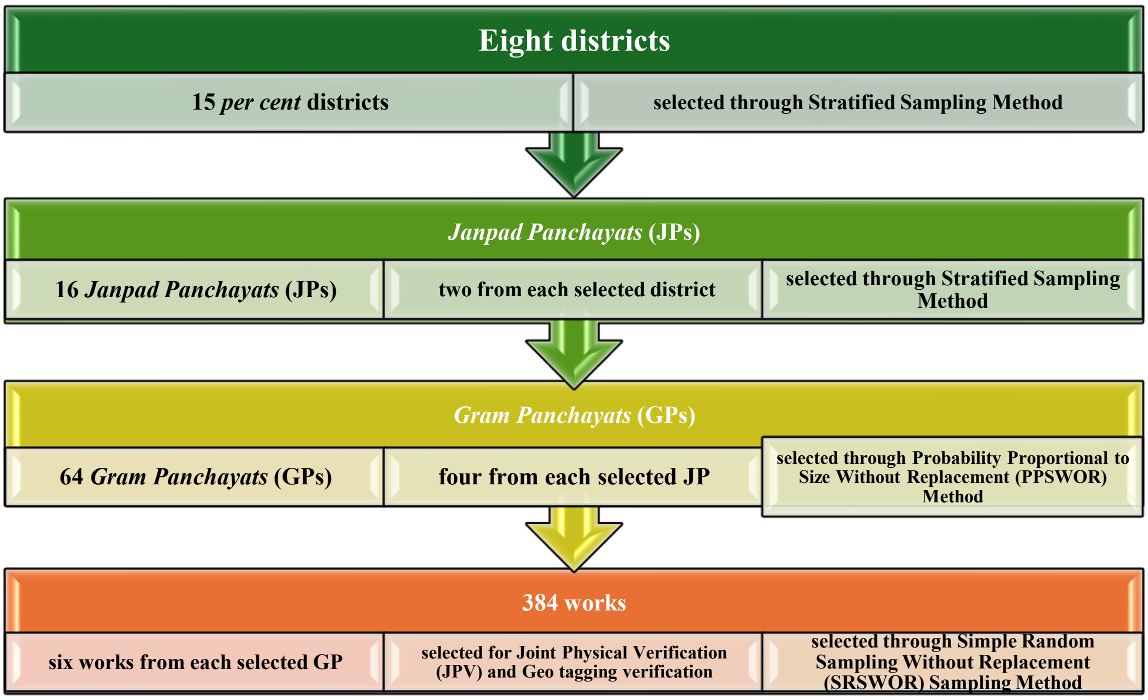
Out of 52 Districts, eight districts (15 *per cent),* as shown in **Chart 2.1** below, and two *Janpad Panchayats* (JPs) from each selected district i.e. a total of 16 JPs were selected using the Stratified Sampling Method for Audit. Four *Gram Panchayats* (GPs) from each sampled JP, i.e. 64 GPs, were selected through Probability Proportional to Size Without Replacement (PPSWOR). The representation of sampled units in Madhya Pradesh is given below in ***Chart 2.1***:

Chart 2.1	Representation of sampled units in Madhya Pradesh State map

Six works from each of the sampled GPs, i.e. 384 works, were selected for Joint Physical Verification along with Departmental authorities through Simple Random Sampling Without Replacement (SRSWOR) in such a way that important/convergence works were covered at District level. Further, Geo tagging of inspected sites was also done to obtain the audit evidence.

The number of sampled audit units and executed works is summarized in ***Chart 2.2*** below and detailed in ***Appendix 2.1***.

Chart 2.2 Summary of audit sampling



2.2 Scope Limitation

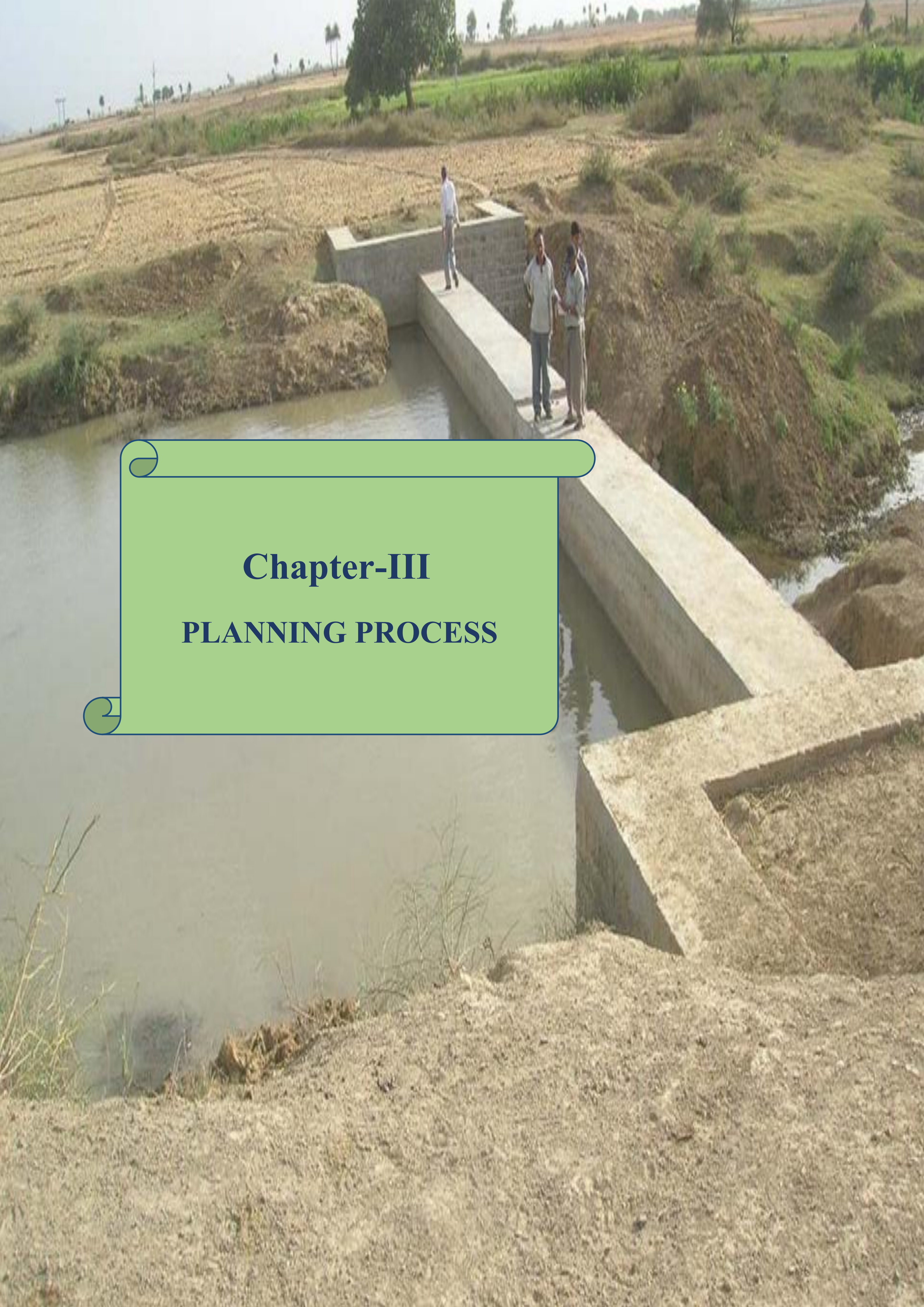
Audit process was hampered due to poor flow of information and non-submission of records by the selected districts as about 46 *per cent* of works related records/documents like (i) Measurement Books, (ii) Estimates for the work, (iii) Quality Control Reports, (iv) Project Completion Reports of the works, (v) Work Inspection Reports and (vi) Muster Rolls pertaining to sample selected works etc. were not produced to Audit. Further, 33 *per cent* were partially produced and 21 *per cent* records were fully produced.

Due to non-production of records by selected units, Audit process and Audit Product are impacted by the resultant scope limitation.

In exit conference (August 2025), Government assured to provide these records. However, only a limited set of records related to the works, were enclosed with the replies (September 2025), which were considered while drawing conclusions on the corresponding audit observations.

2.3 Acknowledgement

Audit acknowledges the cooperation and assistance extended by the P&RD Department, MPSEGC, *Zila Panchayat* Officers, *Janpad Panchayat* Officers and *Panchayat* Secretaries of the selected auditee units and their officials during the conduct of audit to the extent of information/records produced to audit.



Chapter-III

PLANNING PROCESS

Chapter III

PLANNING PROCESS

Major audit findings

- Baseline surveys and Door-to-Door surveys were not conducted by *Gram Panchayats* (GPs) to assess the actual quantum and timing of demand for employment resulting inadequate identification of differently abled persons, widowed/deserted/destitute women.
- State specific Information, Education and Communication Plan was not prepared, which is one of the reasons for continuous decline in demand of employment by the workers. Consequently, lack of awareness of the Scheme among the stakeholders, resulted in ineffective planning and execution of the MGNREGS.
- Multi-year District Perspective Plan at district level and Development Plans at GP level were not prepared.
- Preparation of Labour Budget (LB) without considering demand projected by the GPs.
- Non-conduct of *Rozgar Diwas* by selected GPs.
- There was shortage of staff and important functionaries at all the four levels – State, District, Block and *Gram Panchayat*. Additional District Programme Coordinator (ADPC) and dedicated Programme Officers were not appointed exclusively for MGNREGS.
- The departmental training programmes did not cover the courses defined in the guidelines and MGNREGA Human Resource Development and Capacity Building Divisions at District level were not set up.

3.1 Formulation of Scheme and Rules

Section 4(1), Chapter III of MGNREGA, 2005 stipulates that every State Government within six months from the date of commencement of the Act, make a Scheme for implementation of MGNREGA in the State. Section 17 of the MGNREGA, 2005 provides provisions of Social Audit of works by *Gram Sabha*. GoMP notified (January 2006 and August 2013) the Madhya Pradesh Rural Employment Guarantee Scheme, 2005 (MPREGS) and Madhya Pradesh Social Audit Rules, 2013 for conduct of Social Audit.

3.2 Conduct of Surveys

3.2.1 Baseline Survey not conducted in GPs

Para 6.2 (i) of the guidelines stipulates that a survey of job card holders is to be mandatorily conducted in every *Gram Panchayat* (GP) in order to prepare a baseline to assess the quantum and timing of demand for employment in the GP. The survey will elicit information on the seasonal demand for labour from each job card holder in the GP. Expert institutions may be empanelled separately in each State to finalise the framework and methodology for the pilots for the baseline survey. Reassessment of the base year LB/demand for work, on the basis of household survey should be done once every five years to account for changes in the local pattern of livelihoods and opportunities for work in production activities.

Further, Para 6.2 (ii) provides for reassessment of the Labour Budget/demand for work, on the basis of household survey done once in every five years to account for changes in the local pattern of livelihoods and opportunities for work in production activities.

The records in respect of empanelment of expert institutions, conduct of pilot study and baseline surveys, and reassessment of labour budget/demand for work in every five years, were not made available by the Council, which indicates non-conduct of any baseline survey during the audit period.

The conduct of baseline surveys is critical for identifying all eligible households and ensuring their inclusion under the Scheme. The absence of such surveys undermines the objective of equitable beneficiary coverage and effective implementation of the Scheme.

In the exit conference Government acknowledged (August 2025) the fact and stated that while a baseline survey was conducted at the inception of the Scheme, no subsequent surveys have been undertaken thereafter.

3.2.2 Door-to-door survey not conducted

Para 3.1.1 (ii) of the guidelines stipulates that a door-to-door survey should be undertaken by each GP, at that time of every year when people have not migrated to other areas in search of employment or for other reasons, to identify eligible households who have been missed out and wish to be registered under the Act. Special efforts were to be made to reach out to disadvantaged groups like destitutes/widows, differently abled, Primitive Tribal Groups, Nomadic Tribal Groups, Senior Citizens, SCs and STs for registration.

MPSEGC replied (September 2024) that door-to-door survey was conducted by all the GPs to assess household employment status. However, during field verification, the selected *Gram Panchayats* contradicted this claim, stating that no such survey was conducted in areas of their jurisdiction.

This discrepancy casts doubt on the accuracy of the reported beneficiary data. It undermines the credibility of the program's monitoring framework and may result in non-registration of eligible beneficiaries of intended groups as reflected in ***Paragraphs 5.2*** and ***5.4*** of this report. Moreover, the issue indicates insufficient adherence to previous audit recommendations, which had emphasized the need for a door-to-door survey to accurately identify the beneficiaries.

Government replied (September 2025) that the Labour Budget prepared by the *Gram Panchayats* for each financial year is based on a door-to-door survey conducted at the local level. Further, it stated that the preparation of the work plan under *Gram Panchayat* Development Plan also includes a provision for conducting door-to-door survey, due to which separate survey under MGNREGA does not appear to be necessary.

The reply is not acceptable, as none of the selected GPs confirmed that a door-to-door survey was conducted, nor were any records of such surveys produced to audit.

3.3 Non-preparation of State-Specific Information, Education and Communication (IEC) Plan

Para 5.4.2 of the Guidelines provides that all States should develop an IEC plan of the Scheme with focus on reaching out to the registered workers as well as other groups which could benefit from the Scheme. The IEC plan should clearly indicate State, District, Block and Local level activities. Further, as per para 11.4 of Annual Master Circulars (AMC) 2018-19, the states are required to prepare their IEC plans every year and send report at regular intervals to the Ministry.

Audit noticed that the IEC plan at state level was not prepared by the MPSEGC during 2019-24.

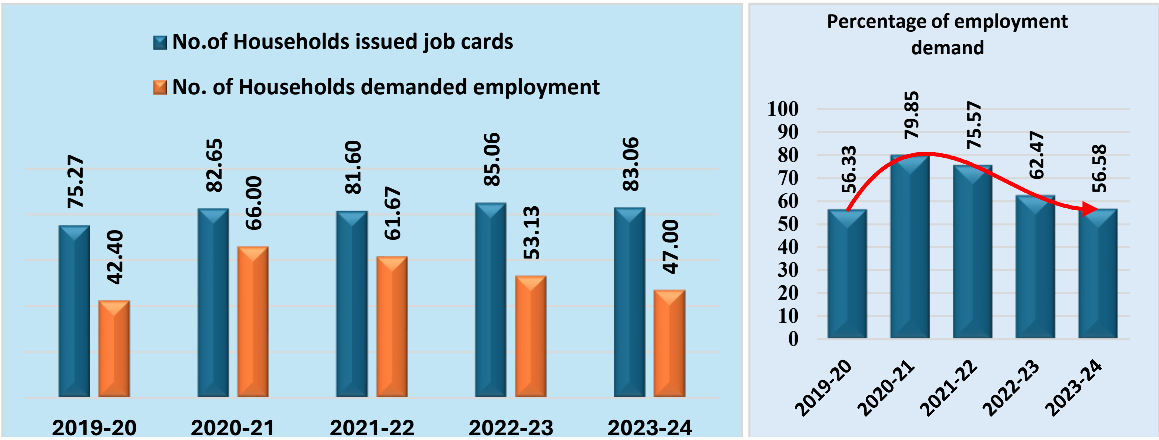
MPSEGC acknowledged (August 2024) that the IEC plan was not prepared due to disruptions caused by the COVID-19 pandemic. Prior to the pandemic, IEC activities such as wall paintings, displays on public information boards, and advertisements in newspapers were conducted. Further, Government replied (September 2025) that IEC activities were implemented in accordance with the directions of GoI during the subsequent years 2023-24 to 2025-26.

The fact remains that state-specific IEC plan was not prepared. While COVID-19 caused disruptions, the absence of a formal IEC plan indicates a critical gap in strategic preparedness and responsiveness. Further, relying solely on directives from the GoI, without a state-specific plan, limits the effectiveness and reach of IEC activities, especially in addressing local challenges and maintaining consistent public engagement. Moreover, despite 20 years of scheme implementation in the state, the continued lack of a formal IEC plan leads to low awareness and participation among rural workers, and contributing to the decline in job demand under MGNREGA in the state.

This is potentially the reason for a decline in employment demand, which had shown a continuous decline during 2019-24 except the COVID period (2020-22), as shown in ***Chart 3.1***:

(in Lakh)

Chart 3.1	Decline in demand for employment in State

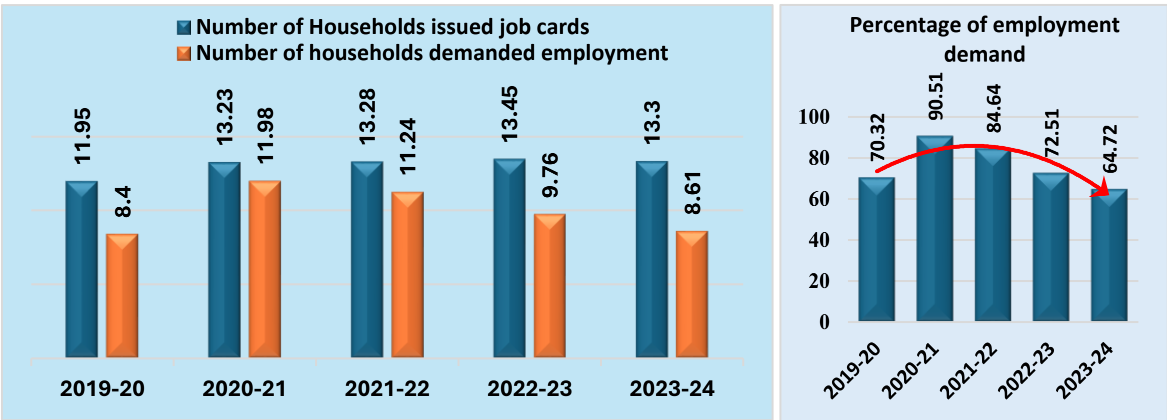


Source: MIS Data

Further, the job demand was dropped from 70.32 to 64.72 *per cent* in eight test-checked districts during 2019-24 except the COVID period (2020-22) as can be seen from the ***Chart 3.2*** below:

(in lakh)

Chart 3.2	Decline in demand for employment in test checked districts



Source: Information provided by selected ZPs

The decline in job demand in both the state and district, attributed to the absence of a state specific IEC plan, cannot be ruled out as a significant factor.

3.4 District Perspective Plans (DPP)

Paras 15.3.1 and 15.3.1.1 of the guidelines stipulate that for implementation of convergence, a District Perspective Plan (DPP) should be prepared by the DPC which identifies the needs and gaps in the districts in all sectors. This plan is a multi-year plan for different departmental projects and requires it to be included in the Development Plan of the GP. It also requires maintenance of a shelf of possible works to be taken up under the scheme as and when demand for works arises.

Scrutiny of records showed that none of the selected districts had prepared DPP at their level during the audit period 2019-24. Consequently, the needs and gaps across all the sectors, particularly in terms of convergence, could not be identified. The fact was also acknowledged by the concerned ZPs.

Further, the issue indicates non-adherence to audit observations of previous Audit Reports, which highlighted irregularities in preparing and obtaining approval for the DPPs by the ZPs. The absence of DPP has led to absence of identification of sectoral needs and gaps and would have adversely affected convergence planning as indicated in ***Paragraph 6.4***.

In its response (September 2025) it was stated that the Council had developed a 'Planner' Software (in 2024-25) which facilitates the preparation of Labour Budget, enabling work planning based on the projected person-days required for various activities.

The reply is not acceptable as, while the cited software facilitates operational work planning, the need for strategic, long-term planning and prioritization like in the District Perspective Plan (DPP), remains essential. Further, it is silent about non-preparation of DPP during the audit period (2019-24).

3.5 Establishment of Block Resource Centre

Para 4.3.2 of the Guidelines stipulates that a Block Resource Centre (BRC) should be set up as a resource and facilitation centre for knowledge inputs, capacity building and convergence. The BRC shall provide technical inputs for planning, maintain database on local natural resource endowment[2] needed for planning and supply maps/topo-sheets of each habitation to Cluster Facilitation Team (CFT) as well as ensure convergence between MGNREGS and other production-oriented schemes of Government for gap filling and value addition.

Audit noticed that BRC was not set up as a resource and facilitation centre for knowledge inputs, capacity building and convergence in any of the selected JPs.

Absence of BRC as resource and facilitation centre resulted in inadequate capacity building and lack of inputs required for MGNREGS planning and convergence activities at Block level.

Government replied (September 2025) that the Annual Master Circular 2024-25 does not provide any instructions regarding the establishment of Block Resource Centres, nor has any budgetary provision been made available for this purpose by the Government of India under the scheme. At present, the activities under the scheme are being implemented in view of the limited financial resources availability.

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2 Groundwater, rainfall, soils, *etc*

The reply is not acceptable as the Operational Guidelines 2013 stipulate the establishment of Block Research Centre, which were not set up in any of the JPs. Further, although the Annual Master Circulars do not explicitly mandate establishment of Block Resource Centres, their role remains vital in providing technical support, planning, convergence, and capacity-building under MGNREGA.

3.6 Preparation of Development Plan and Shelf of projects

As per para 6.3 of the guidelines, GPs must prepare a Development Plan through a bottom-up approach, starting with need identification via stakeholder consultations[3], resource assessment, and drafting a plan aligned with available resources. Those elements of the Development Plan which could be taken up under MGNREGS, would be noted separately as a shelf of projects to be included in the Labour Budget. The draft Plan would be presented in the *Gram Sabha* and got approved by incorporating the suggestions of the *Gram Sabha*. The Plan including the MGNREGA component approved by *Gram Sabha* would be discussed in a special meeting of the *Gram Panchayat* without disturbing the priority of work decided by *Gram Sabha*.

Audit observed that the Development Plans were not prepared by test checked GPs. Audit further noticed that out of 64 test checked GPs, only 16 GPs identified SOPs and eight GPs had approval from *Gram Sabhas*.

As a result, the GPs could not ascertain the actual need of development works and available resources to fulfil the requirements of the needs. Further, the issue indicates non-adherence to audit observations of previous Audit Reports, which highlighted irregularities in the adherence to prescribed procedures during the preparation of development plans by the GPs. The unrealistic preparation of the Labour Budget (LB) is attributed to irregularities in preparation of DPP as described in subsequent paragraphs.

In its reply (September 2025) it was stated that the Council had developed a 'Planner' Software (in 2024-25) which facilitates the preparation of Labour Budget, enabling work planning based on the projected person-days required for various activities. During the exit conference (July 2025), the Government assured that instructions would be issued to ensure the identification of a Shelf of Projects and obtaining its approval from the *Gram Sabhas*.

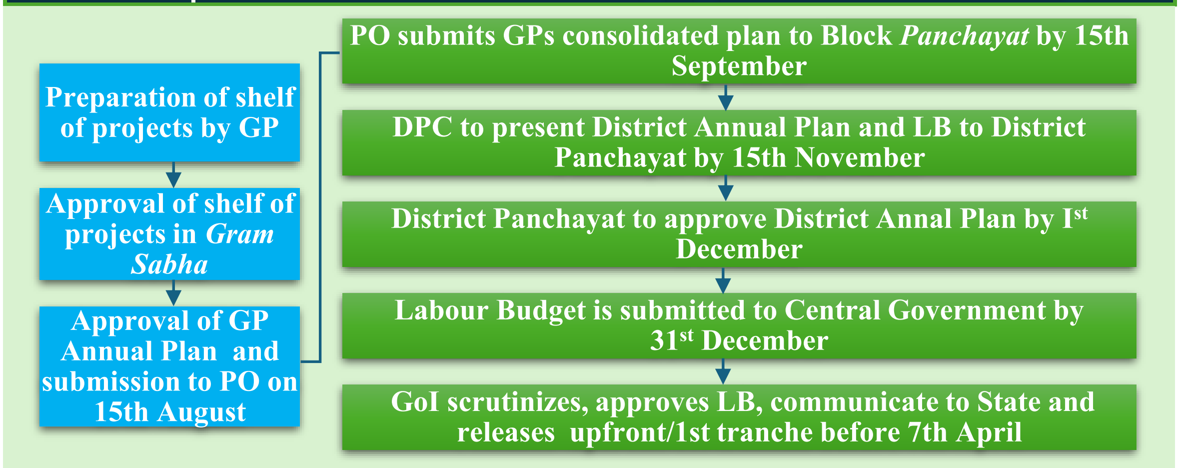
The reply is not acceptable as, while the cited software facilitates operational work planning, the need for strategic prioritization of works at GP levels, as intended in a properly prepared Development Plan (DP), remains essential. Further, it is silent about non-preparation of DP during the audit period (2019-24).

[3] MGNREGS workers, SHGs, small and marginal farmers, Watershed Committees and agricultural labourers

3.6.1 Preparation of Labour Budget (LB) without considering demand projected by the GPs

Para 6 of the Guidelines stipulate the steps required to accurately record demand for work by wage-seekers. Before recording demand, the quantum and timing of work likely to be demanded is to be assessed. Concomitantly, a Shelf of Project (SoP) is to be prepared and prioritised to meet this demand. This matching of demand and supply of work is the process of planning which is to be achieved through the preparation of a Labour Budget (LB). The process of preparation of Labour Budget is depicted in ***Chart 3.3*** below:

Chart 3.3 | Process and timeline for preparation of labour budget

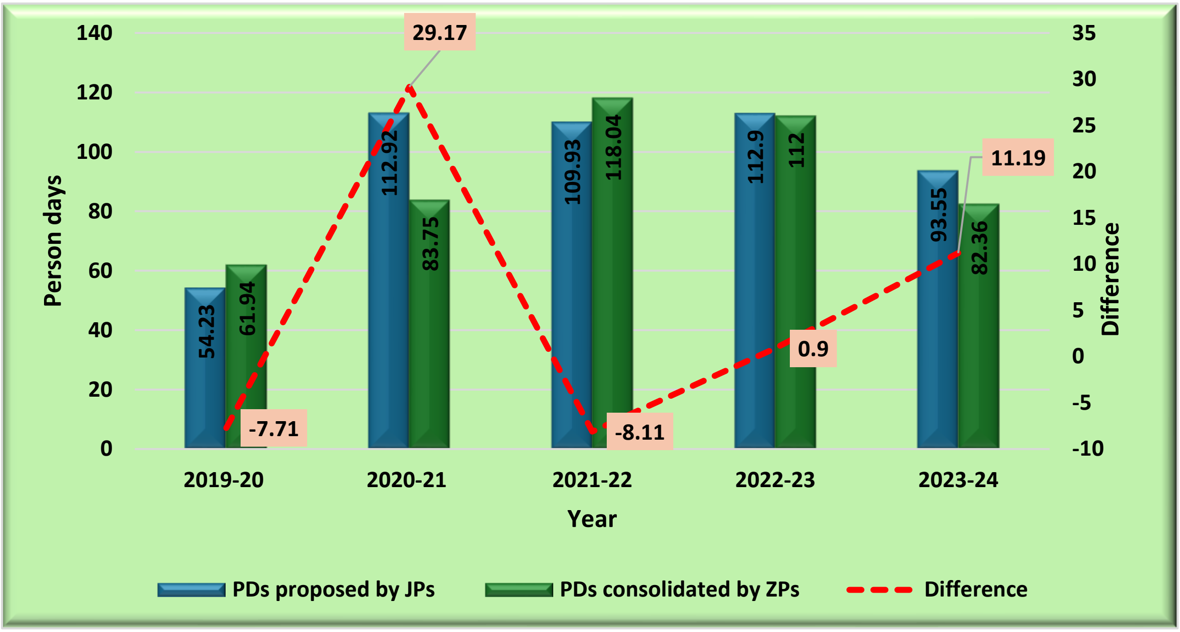


Source: Para 6.10 of MGNREGA Operational Guidelines, 2013

Audit observed that the LB was not prepared in a bottom-up approach. No documents were submitted to audit regarding preparation of LB and its approval by the *Gram Sabha*. The LBs of GPs were found to have been prepared and uploaded by the JP and thereafter sent to the respective ZPs and the ZPs submitted the consolidated LB to MPSEGC, through NREGASoft portal. Besides there were huge variations between Person-days (PDs) prepared by selected JPs and consolidated by concerned ZPs. The above have led to non-participation of GPs in the preparation of LB. Impact of not preparing LB in a bottom-up approach was seen in huge variations between projected and actually generated PDs as shown in ***Charts-3.4*** and ***3.5***:

Chart 3.4 PDs proposed by selected JPs and consolidated by concerned ZPs

(in lakh)

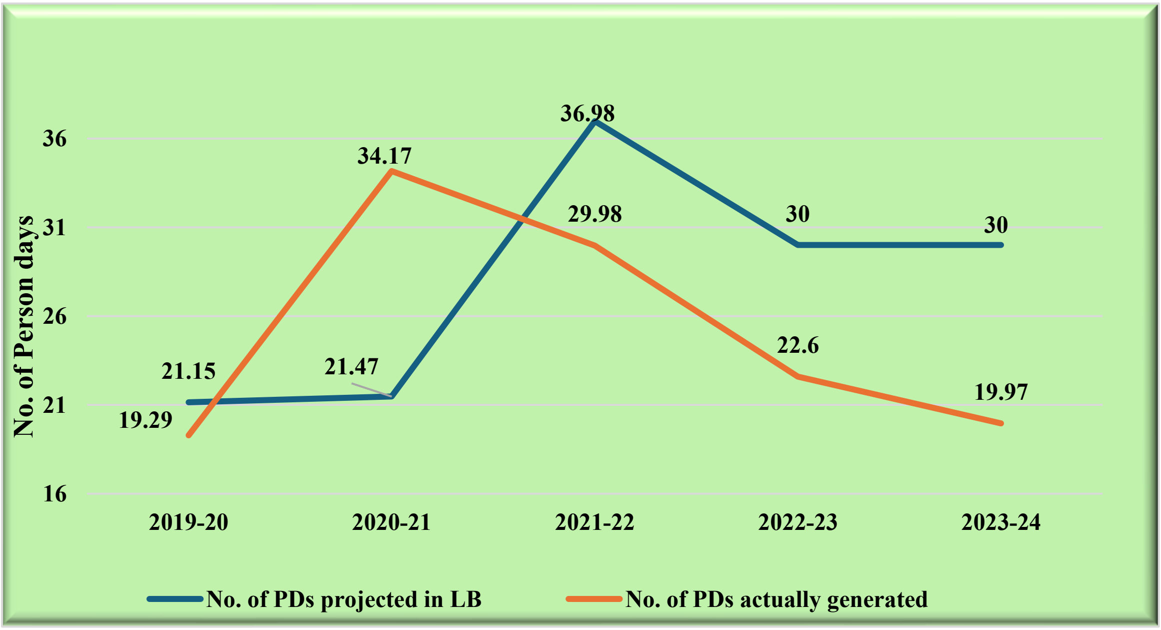


Source: Records of concerned ZPs and JPs

The above chart depicts the absence of correlation between the PDs demanded by ZPs and those proposed by JPs and highlights a significant gap in their coordination. The variations indicate the preparation of LBs by ZPs without considering actual demand projected by the JPs or the GPs.

Chart 3.5 PDs projected and actually generated in the State

(in crore)



Correlation between Projected vs Generated- 0.052

Source: Files of MPSEGC and Minutes of Empowered Committee

The correlation between projected and actual generated PDs was found to be 0.052, indicating a negligible relationship between the two, raising concerns about the accuracy and effectiveness of the process for recording demand generation. The absence of compliance to prescribed processes for recording demand generation is reflected at ***Paragraph 5.2*** of the report.

Further, the above charts indicate that Job demand and generation under the scheme were exceptionally high during the COVID period as rural workers and daily wage labourers turned to the scheme for livelihood amidst pandemic disruptions. The trend in the remaining years indicates reduced reliance on MGNREGA for job generation, with the underlying reasons discussed in ***Paragraph 5.3*** of this report.

It was also observed that although Para 12.2 of the Guidelines provides for revision of LB, revised LB was not got approved by GoI with respect to PDs actually generated and payments of ₹295.59 crore beyond the approval of GoI were made during 2020-23 as shown in ***Table 3.1*** below:

Table 3.1 **Payment of wages in excess of approved by GOI**

Year	Difference between approved and actually generated PDs (crore)	Rate of Wages (₹)	Total wages paid beyond the approval of GoI *(₹ in crore)*
2020-21	0.17	190	32.3
2021-22	0.73	193	140.89
2022-23	0.60	204	122.4
Total	--	--	**295.59**

Source: MIS Data

Furthermore, the issue indicates non-adherence to audit observations of previous Audit Reports, which had also highlighted irregularities of preparation of unrealistic labour budget by the ZPs.

Government replied (September 2025) that in accordance with provisions of the Annual Master Circular 2024-25, the Labour Budget was prepared through the *Gram Sabha* using a bottom-to-top approach. Further, in the year 2024-25, the Council Headquarters developed 'Planner' software to facilitate *Gram Panchayat* entries, enabling the preparation of a consolidated State-level Labour Budget.

While the preparation of the labour budget through the 'Planner' software pertains to future action, the reply did not address the lack of correlation between the PDs demanded by ZPs and those proposed by JPs, which underscores a significant gap in their coordination.

3.7 Conduct of Rozgar Diwas

Para 3.3 (i) of the Guidelines stipulates that every GP should organise a *Rozgar Diwas* at least once in every month. As per Para 4.5.1(a) of AMC 2019-20, the monthly schedule devised by the DPC or by the State Government should be shared with the MoRD.

At this event, the GP should proactively invite applications for work from potential workers for the current, as well as subsequent quarters. The work applications will be processed and related activities such as disclosure of information, allocation of work, payment of wages and payment of unemployment allowance will be conducted.

Audit observed that none of the selected GPs had organised the *Rozgar Diwas*. No reports in respect of *Rozgar Diwas* conducted was found at the GP level, district level or State level as well as no monthly schedule was shared with the MoRD.

Non-conduct of monthly *Rozgar Diwas* deprived information/request from potential wage seekers as well as awareness about their rights about work applications to these potential interested persons. The lower than projected job generation, as highlighted in ***Paragraph 3.6.1***, is attributable to the non-conduct of *Rozgar Diwas* by the GPs.

Government replied (September 2025) that the *Gram Panchayats* organized *Gram Rozgar Diwas* on a fixed date every month, as per the instructions (April 2010) issued by Madhya Pradesh State Employment Guarantee Council.

The reply is not acceptable as no report in respect of conduct of *Rozgar Diwas* was found at the GP level, district level and State level.

3.8 Structural Mechanism and Human Resources for implementation of MGNREGA

3.8.1 Status of manpower in the state

GoMP constituted (January 2006) the Madhya Pradesh State Employment Guarantee Council (MPSEGC). The MPSEGC is responsible for ensuring the implementation of the Mahatma Gandhi National Rural Employment Guarantee Scheme in the State.

Section 18 of the MGNREGA provides that State Government shall make available to the DPC and the PO, necessary staff and technical support for effective implementation of the Scheme.

Further para 4.1 of the guidelines stipulates that *Gram Rozgar Sahayak* (GRS) and Mates or Work site Supervisors should be appointed at the GP level.

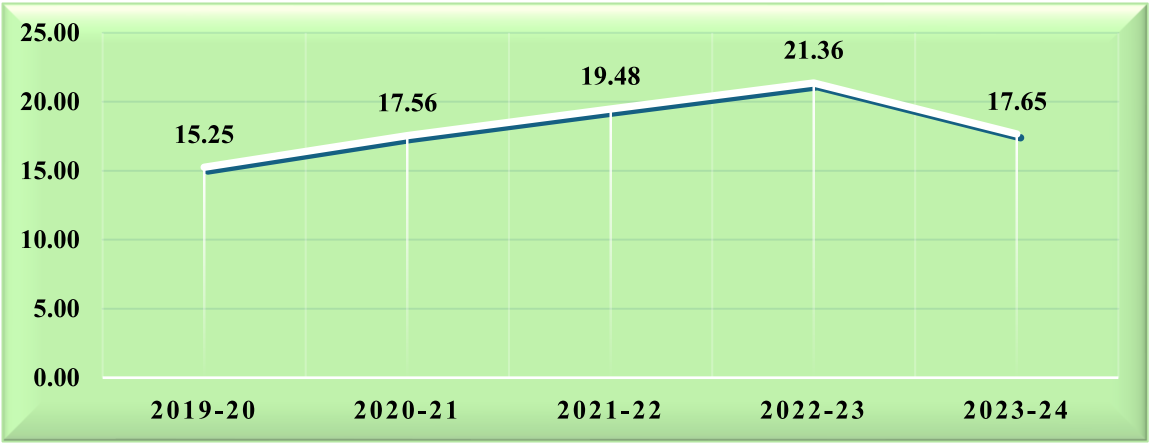
As per information provided by MPSEGC, Bhopal, a total 28,555 posts were sanctioned in the State[4] under MGNREGS against which 23,514 employees were deployed as of March 2024. Audit observed shortfall in manpower as given below;

- Shortage of 64 *per cent* in MPSEGC, Bhopal.
- Shortage of 57 *per cent* at Division level.
- Shortage of 63 *per cent* at District level.
- Shortage of 44 *per cent* at Janpad Panchayat level.
- Shortage of 11 *per cent* at *Gram Panchayat* level.

[4] Including all level (State, Division, District, JP, GP and training centres)

The detailed breakup is given in ***Appendix 3.1***. The overall trend of shortfall during 2019-24 is shown in ***Chart 3.6*** below:

Chart 3.6	Showing percentage of shortfall of manpower in the state during 2019-24



Source: Information provided by MPSEGC

The above chart illustrates the percentage shortfall of manpower in the state over the five-year period from 2019-20 to 2023-24. The data shows a steady increase in manpower shortfall from 15.25 *per cent* in 2019-20 to a peak of 21.36 *per cent* in 2022-23, indicating a growing gap in workforce availability during this period. However, in 2023-24, the shortfall reduced to 17.65 *per cent*, suggesting some improvement in manpower management.

Further, the shortage includes key functionaries such as Managers, Project Officers, Assistant Project Officers, Accounts Officers, District, Assistant Engineers, Sub Engineers, Accountants, and Data Entry Operators (DEOs).

The inadequate staffing adversely impacted the implementation of the scheme, as essential duties such as preparation of Development Plan and Labour Budget and obtaining their approval from the *Gram Sabha*, conducting door-to-door surveys for job card registration, issuing dated receipts for job applications, ensuring worksite facilities, and maintaining all MNREGS-related registers at the GP level, etc. were not carried out, as highlighted in ***Paragraphs 3.2, 3.6, 3.6.1, 5.1.1*** and ***6.5*** of the report.

Government replied (September 2025) that in view of the limited funds received from the Central Government under the administrative head of the scheme, it is presently not feasible to fill the vacant posts.

The fact remains that the Scheme's effective implementation was hampered by shortage of essential staff.

3.8.2 Appointment of Additional District Programme Coordinator

Para 4.4.1 of MGNREGA Operational Guidelines, 2013 stipulate that a full-time Additional District Programme Coordinator (ADPC) is exclusively appointed for

MGNREGS and he/she should, look into the day-to-day operations of MGNREGS and provide leadership in programme implementation at the district level.

Audit observed that Panchayat and Rural Development Department, GoMP appointed (January 2006) the Chief Executive Officer, *Zila Panchayat* as Additional DPC in their respective district where responsibilities extend beyond MGNREGS.

As the post requires dedicated attention and continuous monitoring, entrusting it as an additional responsibility has resulted in inadequate supervision. This, in turn, contributed to significant deficiencies in preparation of Development plan, preparation of Labour Budget in bottom-up approach and execution of sanctioned works noticed during audit as detailed subsequently in ***Paragraphs 3.6, 3.6.1*** and ***6.2*** of the report.

Government replied (September 2025) that the Chief Executive Officer, *Zila Panchayat*, was appointed as the ADPC as per orders (19 January 2006) of the Panchayati Raj Department (PRDD), GoMP.

The reply is not acceptable since CEO, ZPs were not appointed exclusively to act as ADPC for MGNREGS, which violated the provisions of Operational Guidelines 2013.

3.8.3 Non-appointment of full-time dedicated Programme Officers and adequate staff led to ineffective implementation and monitoring

As per Para 4.3.1 and Para 4.2 of the Guidelines, human resources at block level led by a full-time dedicated Programme Officer (PO), will consist, inter alia of (i) Technical Assistant, (ii) Computer Operator-cum-Accounts Clerk, (iii) Voluntary Technical Corps and the (iv) Cluster Facilitation Team. The PO is the overall in-charge of all MGNREGS works in the Block.

Audit observed that full-time dedicated PO was not appointed in any JP in the State. However, CEO, JP was designated as PO.

The details of manpower position as on 31 March 2024 in the test-checked JPs are given in ***Appendix 3.2***, as per which, there were 148 vacancies (19.63 *per cent)* in various posts.

Non-appointment of full-time dedicated PO and adequate staff led to ineffective implementation and monitoring of MGNREGS as it can be seen from ***Chapters IV to VII*** that there were several issues in implementation of various activities of the Scheme like baseline survey, door-to-door survey, preparation of Multi-year District perspective Plan at district level and Development Plans at GP level, preparation of labour budget, maintenance of various records, approvals by *Gram Sabha*, IEC activities, prompt selection, planning and completion of works. This can be attributed to lack of proper supervision and monitoring at PO level and also to inadequate availability of supporting staff.

The matter of non-appointment of a full time dedicated PO and inadequate staff was also highlighted in previous Audit Reports, which indicates a marginal improvement and continued shortfall against actual requirements.

Government replied (September 2025) that in Madhya Pradesh, the Chief Executive Officer (CEO) of the Janpad Panchayat has been designated as the Programme Officer (PO), who is a senior-level officer. It was also specified that the vacant posts had become redundant or had their duties reassigned due to administrative reasons, limited funds and the implementation of software systems.

The reply is not acceptable since CEO, JPs were not appointed exclusively to act as PO for MGNREGS, which violated the provisions of Operational Guidelines 2013. Further, although the reply provided details regarding redundant posts and reassigned duties, the sanctioned strength remained unrevised, and audit observed an adverse impact on scheme implementation due to inadequate staffing.

3.9 Training and Capacity Building

Paras 5.2.1 and 5.2.2 of the Guidelines stipulate that each state will set up a MGNREGA Human Resource Development and Capacity Building Division (HRDCBD) to identify and mobilise institutions which play the role of training institutions of MGNREGA and draw up a State level training plan as per courses defined in Para 5.3 of the Guidelines for every stakeholder.

Further, Para 5.2.4 of the Guidelines stipulates that MGNREGA District Human Resource Development and Capacity Building Unit (DHRDCB) is to be set up at district level for providing training and field-based hand-holding support to block and sub-block implementation teams.

The status of setup of the training and capacity building in the state as well as districts is shown in ***Table 3.2*** below:

Table 3.2	Status of training and capacity building
Status	**Impact**
State Level	
♦ No State-level training plan was prepared during the audit period. ♦ MPSEGC conducted eight departmental training programmes with 1,88,088 participants. However, the courses defined in the guidelines such as convergence and strategy for coordination with different department, conduct of *Gram Sabha* and preparation of Labour Budget, collection of best practices across the country,	In absence of a structured training plan, department could not ensure comprehensive capacity building across all required courses.

Status	Impact
IEC for raising awareness, worksite facilities and maintenance of records etc., were not covered.	
District Level	
♦ Audit noticed that the selected districts did not set up DHRDCB during 2019-24.	Non-establishment of DHRDCB led to lack of awareness of the scheme among the stakeholders, resulting in ineffective planning and execution of the MGNREGS.

MPSEGC acknowledged (June 2024) the fact and stated that although no calendar was prepared, training was conducted based on important conclusions as per the modules. Further, in exit conference (July 2025) it was stated that even though DHRDCB was not setup under MGNREGA, trainings were imparted by *Rastreeya Grameen Swaraj Abhiyan* (RGSA)[5], functionaries for which are common to MGNREGA.

The fact remains that no training calendar was prepared and DHRDCB was not established at district level. Further, reply of imparting trainings through RGSA is not acceptable since RGSA is a capacity-building program for Panchayati Raj institutions and is not exclusively intended for MGNREGS.

3.10 Conclusion

Audit observed inadequate homework regarding identification of works and non-involvement of community in plan preparation. The Department did not undertake baseline and door-to-door surveys to assess the quantum and timing of labour demand. Shortcomings in the planning process were observed at all levels of scheme implementation. These included the absence of multiyear District Perspective Plans at the district level, the non-establishment of Block Resource Centres for capacity building at the Janpad level, and the lack of preparation of a Shelf of Projects and Development Plans at the *Gram Panchayat* (GP) level. Further, state specific IEC Plan was not prepared and *Rozgar Diwas* were not conducted as required to spread awareness about the Scheme.

The *Zila Panchayats* formulated the Person-Days projections and Labour Budget without incorporating inputs from the *Janpad Panchayats*, leading to a negligible alignment between projected and actual Person-Days generated.

Besides non-appointment of prescribed full time dedicated personnel in key post and non-conduction of trainings of the courses defined in the guidelines was seen which is indicative of inadequate planning for programme implementation.

5 a Centrally Sponsored Scheme implemented by GoI in 2022-23,

The non-adherence to audit observations from previous Audit Reports, relating to similar issues, indicated a unresponsive approach by the department and a continued shortfall in the affected areas of scheme implementation.

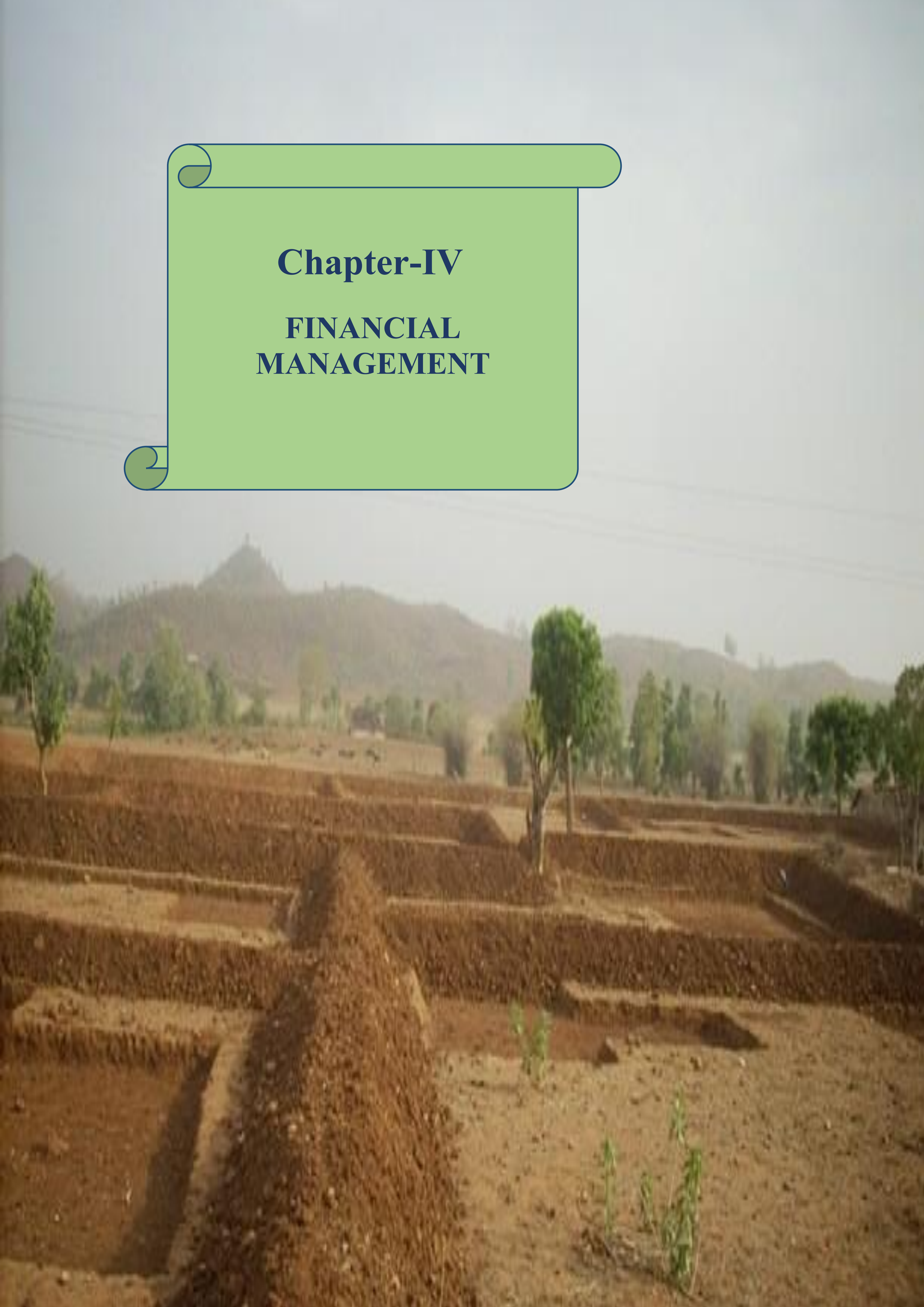
3.11 Recommendations

The Government should ensure

- *adoption of a baseline data and Door-to-Door surveys by GPs so as to identify genuine and needy beneficiaries* ***(with reference to Paragraphs 3.2.1 and 3.2.2)****.*
- *bottom-up approach by identification of needs and resources, preparation of SoPs, Labour Budget and Development Plan at GP level and its approval in Gram Sabha* ***(with reference to Paragraphs 3.3, 3.4, 3.6 and 3.6.1)****.*
- *the timely filling of all vacant posts and conduct of specialized training sessions exclusively focused on MGNREGA to facilitate the smooth and effective implementation of the scheme* ***(with reference to Paragraph 3.8 and 3.9)****.*

Chapter-IV

FINANCIAL MANAGEMENT



Chapter IV FINANCIAL MANAGEMENT

Major audit findings

- Funds from 2019-2024 showed consistent underutilization, peaking at ₹1703.8 crore in 2021-22.
- Penal interest of ₹10.36 crore remained unpaid due to delays in fund transfer by GoMP.
- Persistent discrepancies in data of funds and expenditure exist between Department data and NREGASoft data aiming 2019-24.
- An amount of ₹12.21 crore was spent on Cluster Facilitation Teams (CFTs) post-2017 despite GoI's denial, deemed unauthorized.
- GoMP is having liability of ₹1217.05 crore towards unpaid wages and material cost as of 31.03.2024.
- Against ₹35.13 lakh compensation towards delayed payment of wages for the period 2019-24, ₹9.07 lakh remained unpaid.

4.1 Financing MGNREGA

The MGNREGA is a demand driven wage employment programme. Releases of Central share (CS) of funds are based on the projection of labour demand in the agreed-to (between Central and State Governments) Labour Budget, which are normally released in two tranches. The release of 1st tranche is based on proportionate fund requirement as per the agreed-to LB to take care of requirement for the first six months of the financial year limited to 50 *per cent* of the total fund required for the year, the release of 2nd tranche is based on (i) unspent balances and (ii) actual performance against the agreed-to LB during the year.

The sharing ratio between GoI and State under various components of the MGNREGS is given in ***Table 4.1*** below:

Table 4.1 Funding Pattern

Details of component	Central Share	State Share
Wages for unskilled manual workers	100 *per cent*	Nil
Wages for skilled and semi-skilled workers	75 *per cent*	25 *per cent*
Cost of material	75 *per cent*	25 *per cent*
Unemployment allowance	Nil	100 *per cent*
Administrative Expenditure	100 *per cent*	Expenditure of SEGC
Compensation for delayed payments of wages to the workers	Nil	100 *per cent*

Source: MGNREG Act, 2005 and Operational Guidelines 2013

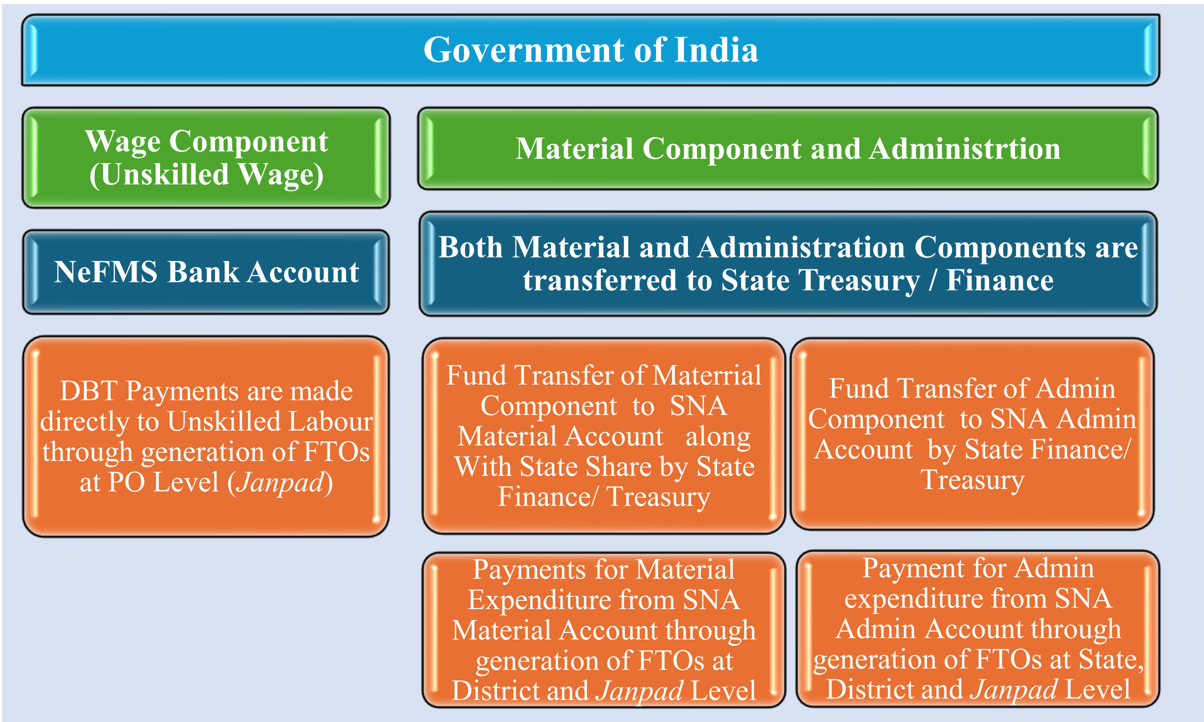
4.2 Release of funds for MGNREGS

As per para 9.7.3 of Annual Master Circular 2018-19, the wage component of MGNREGA is entirely the responsibility of the Central Government which is operated as a Central Sector Scheme and released following the Direct Benefit Transfer (DBT) protocol through the State Employment Guarantee Fund (SEGF) window to the worker accounts, based on Fund Transfer Orders (FTOs) generated by States' implementing agencies. Material and administrative components are operated as a centrally sponsored scheme, to be released to the State Consolidated Fund.

With a view to streamline the fund flow system and to enable the States to deliver entitlements in line with the objectives of the Act, without leading to parking of funds, National Electronic Fund Management System (Ne-FMS) was introduced.

Further, with introduction of the Single Nodal Agency (SNA) model, as part of a broader Public Financial Management reform in 2021, the mechanism involved in flow of funds under MGNREGS is shown in ***Flow Chart 4.1*** below:

Flow Chart 4.1 | **Funds flow under MGNREGS**

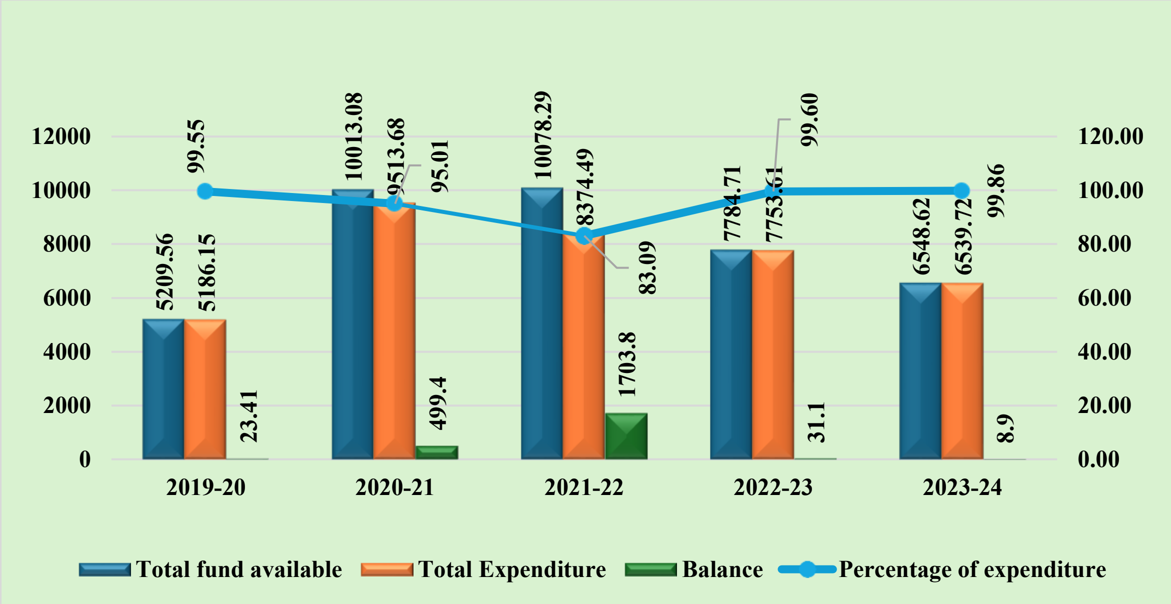


Source: Information provided by MPSEGC and MGNREGA operational guidelines 2013

The status of funds released, and expenditure incurred and balance under MGNREGS during 2019-24 is depicted in ***Chart 4.1***:

Chart 4.1	Funds released and expenditure incurred

(₹ in crore)



Source: Financial Report of MPSEGC, Bhopal

From the above, it is clear that despite fund availability, the Council left substantial amounts unutilized during 2019-2024, with a peak of ₹1703.80 crore in 2021-22. However, the utilization of over 95 *per cent* of the available funds during the remaining years reflects an adherence to audit observations from previous Audit Reports.

Government accepted (September 2025) the fact and stated that since funds were received towards the end of the financial year 2021-22, withdrawals from the bank could not be effected in time, leading to a higher closing balance at the year end.

4.2.1 Non-payment of penal interest by GoMP on account of delayed release of funds ₹10.36 crore

As per condition in sanction of grant by GoI issued during 2019-24, the State Government must transfer the funds along with the state share to bank account of State Employee Guarantee Fund (SEGF) i.e. MPSEGC, within three/15 days from receipt of funds[6]. In case of non-transfer beyond the period, the State Government would be liable to pay interest @ 12 *per cent* per annum for delay beyond the specified period.

During scrutiny of sanction orders issued by GoI, bills of drawls by GoMP and statement of deposit of funds in the Council's account, it was seen that ₹2061.49 crore out of ₹13,615.31 crore (Central and State share) released by GoMP was deposited in the bank account of SEGF by Finance Department with delays ranging between three and 76 days, due to which liability of penal interest amounting to ₹10.36 crore was created. Details are shown in ***Appendix 4.1***.

6 In case of funds related to Social Audit etc.

MPSEGC did not seek ₹10.36 crore of interest from GoMP for delayed release of funds.

Government replied (September 2025) that interest on delayed payments was not paid since no instructions were received from the GoI regarding the payment of penal interest for any delay in the release of the afore-mentioned funds within the prescribed timeframe.

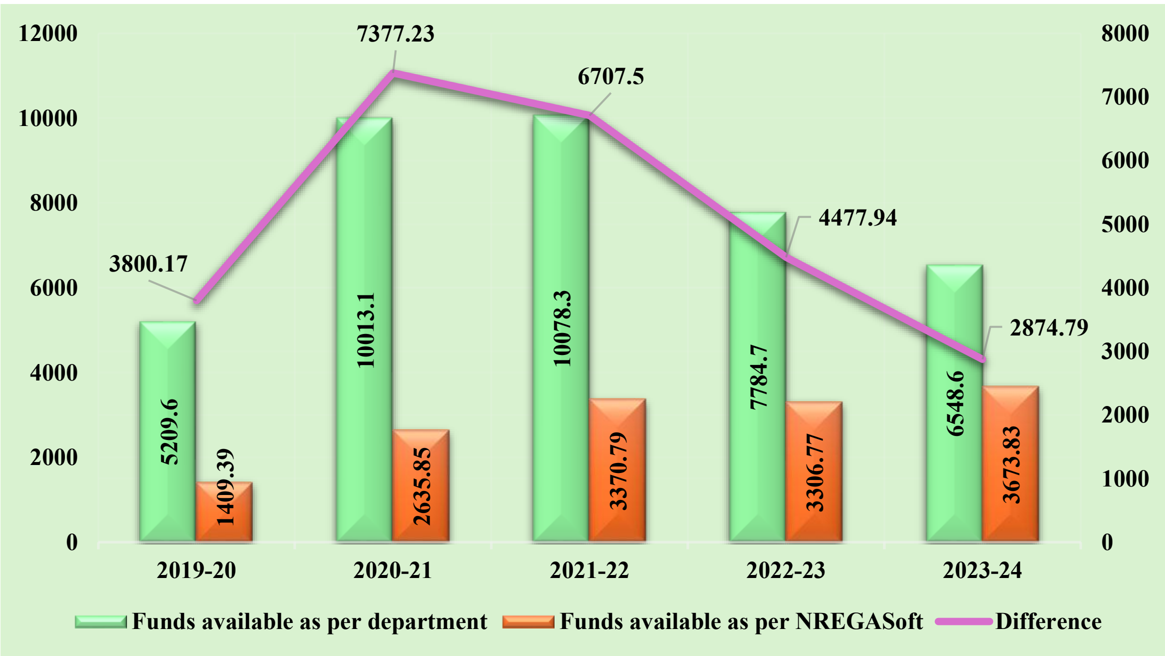
The reply is not acceptable as clear instructions were outlined in the sanction order issued by the GoI, which were not complied with.

4.2.2 Mismatch between Departmental financial data and NREGASoft data

Para 11.3 of the Guidelines mandate that the entire MGNREGS data should be placed in the public domain and available for viewing in NREGASoft portal. In scrutiny of the information provided by MPSEGC, Bhopal, it was observed that there was difference between funds available and expenditure of the succeeding year therefrom in the data provided by the MPSEGC and data uploaded on NREGASoft during 2019-24 as shown in ***Charts 4.2*** and ***4.3*** below:

Chart 4.2 | Mis-match in Funds availability

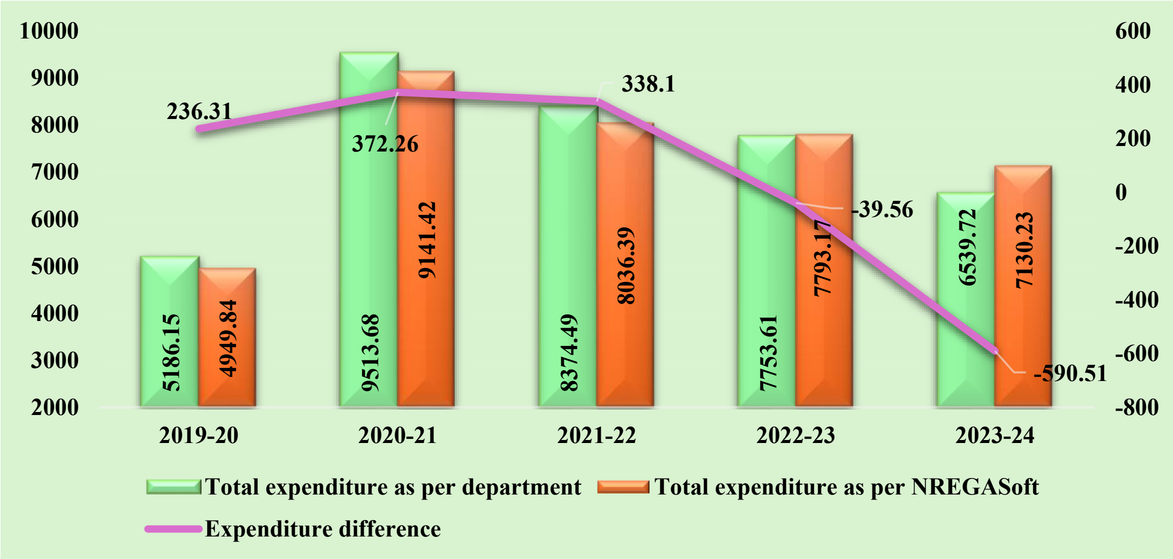
(₹ in crore)



Source: Information provided by MPSEGC and MIS data in NREGASoft

Chart 4.3 Mis-match in expenditure

(₹ in crore)



Source: Information provided by MPSEGC and MIS data in NREGASoft

Government replied (September 2025) that due to the absence of a provision for bank account reconciliation in the software, discrepancies between departmental financial data and NREGA software data are possible. Correspondence would be made with the Government of India to request the necessary provision in this regard.

The reply merely indicates a future course of action; however, the fact remains that due to the mismatch in data, the reliability and accuracy of information available in the public domain could not be ensured.

4.3 Administrative Expenses

As per para 12.5.2 of the Guidelines and Section 22(1)(C) of MGNREGA, the Central Government provides up to six *per cent* of the total expenditure (including 0.50 *per cent* administrative expenditure for Social Audit) in a Financial Year as administrative expenses. State Governments may supplement this if required. The six *per cent* cap on administrative expenses operates on the expenses at the State level. Para 12.5.5 outlines the permissible activities[7] under administrative expenditure. Para 12.5.6 (ii) and (iii) outlines that expenditure on civil works and salaries/ remuneration of functionaries already engaged by the Government/ PRIs/ any other implementing agency will under no condition be booked under the administrative costs of MGNREGA.

[7] Permissible are training, IEC activities, MIS, Quality Management, setting up of grievance redressal system, professional/technical services, operational expenses, ICT facilities in GPs, Additional Staff deployment, Social audit, worksite facilities, evaluation and research and contingency expenditure such as ex-gratia payment, Medical treatment, Hospitalisation etc.

4.3.1 Implementation of Cluster Facilitation Team without approval of GoI and unauthorized expenditure of ₹12.21 crore from Administrative expenditure component

As per para 4.2.3 of the Guidelines, States had to establish Cluster Facilitation Teams (CFTs) for a cluster of GPs. Initially, these teams were to be established in those blocks which require a more intensive approach to be adopted for successfully meeting the objectives of MGNREGA. The CFTs would function like a technical secretariat to the GPs and interface with community institutions.

During scrutiny of records of Commissioner, MPSEGC, Bhopal it was observed that Government of India (GoI) had provided (January 2015) funds amounting to ₹1.96 crore to SEGC to establish 21 number of CFTs. However, MPSEGC could not establish CFT in time (till 31/12/2017). Accordingly, the Additional Chief Secretary (ACS), Panchayat & Rural Development Department (P&RDD), requested GoI (March 2019) for approval of establishment of CFTs project in approximately 150 blocks across the State. The proposal was not accepted (April 2019) by GoI as the state did not implement the project within the time and GoI directed to refund the unspent balance. Consequently, SEGC refunded (June 2019) the said amount to GoI.

Further, it was seen that Chief Executive Officer, Madhya Pradesh DAY-State Rural Livelihood Mission issued (August 2019) instructions to District Collectors of ZPs to execute MoU with selected 13 Civil Service Organisations (CSOs) as CFTs across 30 districts with the objective to synergize the functionary of Day-SRLM with MGNREGA. Subsequently an amount of ₹12.21 crore (till July 2021) was paid to MP DAY-SRLM by MPSEGC for 24 districts, for establishment of these CFTs from Administrative Expenditure component Head of Account, that too when GoI rejected (April 2019) its delayed proposal for establishment of CFTs. Thus, payment of ₹12.21 crore made to CFTs, from Administrative expenditure component head was irregular.

Government replied (September 2025) that expenditure on technical support was incurred from the Administrative Funds of MGNREGA, in accordance with the provisions of the Operational Guidelines and Annual Master Circular 2019-20.

The reply is not acceptable since expenditure towards establishment of CFTs were made even after rejection of proposal by the GoI.

4.4 Pending liabilities of wages and material amounting to ₹1217.05 crore

MoRD, GoI directed the GoMP to clear all pending liabilities related to wages, materials, and administrative expenses in accordance with the duration of their pendency.

It was seen that as per audited financial statement of the Council there were liabilities of wages and material of ₹1217.05[8] crore as on 31 March 2024. The amount includes a liability of ₹54.79 crore[9] (4.7 lakh transactions) towards wages, which was attributable to the non-mapping of beneficiary accounts with Aadhaar. Year-wise details are given in ***Appendix 4.2***.

Government stated (September 2025) that under the scheme, expenditures are incurred only when funds are made available by the GoI. In certain cases, payments are not processed in the NREGA software due to discrepancies such as incorrect bills or erroneous data entry, which are written off as per prescribed procedures.

The reply is not acceptable, as prolonged delays in wage and material payments directly undermine MGNREGA's core objective of timely employment and quality asset creation. Furthermore, the details of pending and incorrect bills were not provided, which prevented the audit from verifying the accuracy of the liabilities and their settlement in accordance with their respective periods of pendency.

4.5 Compensation for delayed payments to workers

Section 3 of MGNREGA as well as P&RDD order (May 2018), laid down that wages shall be paid to MGNREGS workers within 15 days from the date of closure of Muster Roll (MR) and date of generation of pay order for paying wages. Further, Section 29 (d) of Schedule II of the Act and GoI order (June 2014), MGNREGS stipulate that workers are entitled to receive delay compensation at a rate of 0.05 *per cent* of the unpaid wages per day for the duration of the delay beyond 16th day of the closure of the MR, which shall be recovered from the agency/official responsible for the delay.

The details of pending compensation for delayed payment of wages during 2019-24 in the State are given in ***Table 4.2*** below:

(₹ in lakh)

Table 4.2: Compensation for delayed payment of wages during 2019-24 in the State

Year	Approved delay *(in days)* of wages payment	Approved amount	Compensation Actually paid	Pending compensation to be paid as on 31 March 2024
2019-20	2699668	13.95	13.45	0.50
2020-21	1619470	9.02	7.50	1.52
2021-22	1421184	8.23	5.11	3.12
2022-23	237684	1.05	0.00	1.05
2023-24	492155	2.88	0.00	2.88
Total	**6470161**	**35.13**	**26.06**	**9.07**

Source: NREGASoft portal

8 ₹564.76 crore (Wages) and ₹652.29 crore (Material)

9 consisting of pendency of ₹0.3 crore (2447 transactions) for regeneration and ₹54.49 crore (4.67 lakh transactions) for bank clearance

It can be seen from the above that ₹9.07 lakh was pending for payment as of March 2024. Audit further observed that despite of availability of ₹4.42 crore in the bank account[10] "*Vilambh Kshatipurti Bhugtan* MP State Employment" the payment was not made.

The incidents of delay in payment to the workers at various stages in selected GPs, is shown in ***Table 4.3*** below:

Table 4.3	Delay in wage payment to workers of MGNREGA			
Particulars	**No. of GPs**	**No. of works**	**No. of Musters**	**Delay in days**
Delay in preparation of wage list	57	621	1020	1 to 339
Delay in preparation of FTOs	36	2079	11437	1 to 204
Delay in authorisation of FTOs	38	2079	11423	1 to 11

Source: NREGASoft portal

Consequently, in selected districts, compensation of ₹3.72 lakh (as calculated in portal) was paid to the workers on account of delay occurred in preparation of wage list at GP level and generation and authorization of FTO at JP level.

Further, the issue indicates non-adherence to audit observations of previous Audit Reports, which had also highlighted delays in wage payments.

Government replied (September 2025) that the implementation of the SNA process by the GoI delayed the timely payment of compensation. Letters were sent to the GoI in March and June 2025 to initiate the above payments, and further action would be taken upon receipt of instructions.

The reply merely indicates a future course of action; further there was no evidence of recovery of the compensation amount from the responsible functionaries or agencies.

4.6 Conclusion

Audit observed that Madhya Pradesh State Employment Guarantee Council (MPSEGC) had not fully utilized the funds received from the GoI and the GoMP. The Council did not claim interest for the delayed release of funds. Additionally, there was a discrepancy between the data on fund availability and corresponding expenditures reported by MPSEGC and the NREGASoft portal.

The Council made inadmissible expenditures as proposal was rejected by GoI. Further, compensation of ₹9.07 lakh towards delayed payments to the workers for the period 2019-24 remained unpaid.

10 Operated in Punjab National Bank, Arera Colony Branch, Bhopal for payment of compensation of delayed payments to workers

The non-adherence to audit observation of previous Audit Reports regarding delays in wage payments, undermined the objective of ensuring assured and timely wage support. However, the utilization of over 95 *per cent* of the available funds during 2019-24 except 2021-22, indicates an improvement in this area.

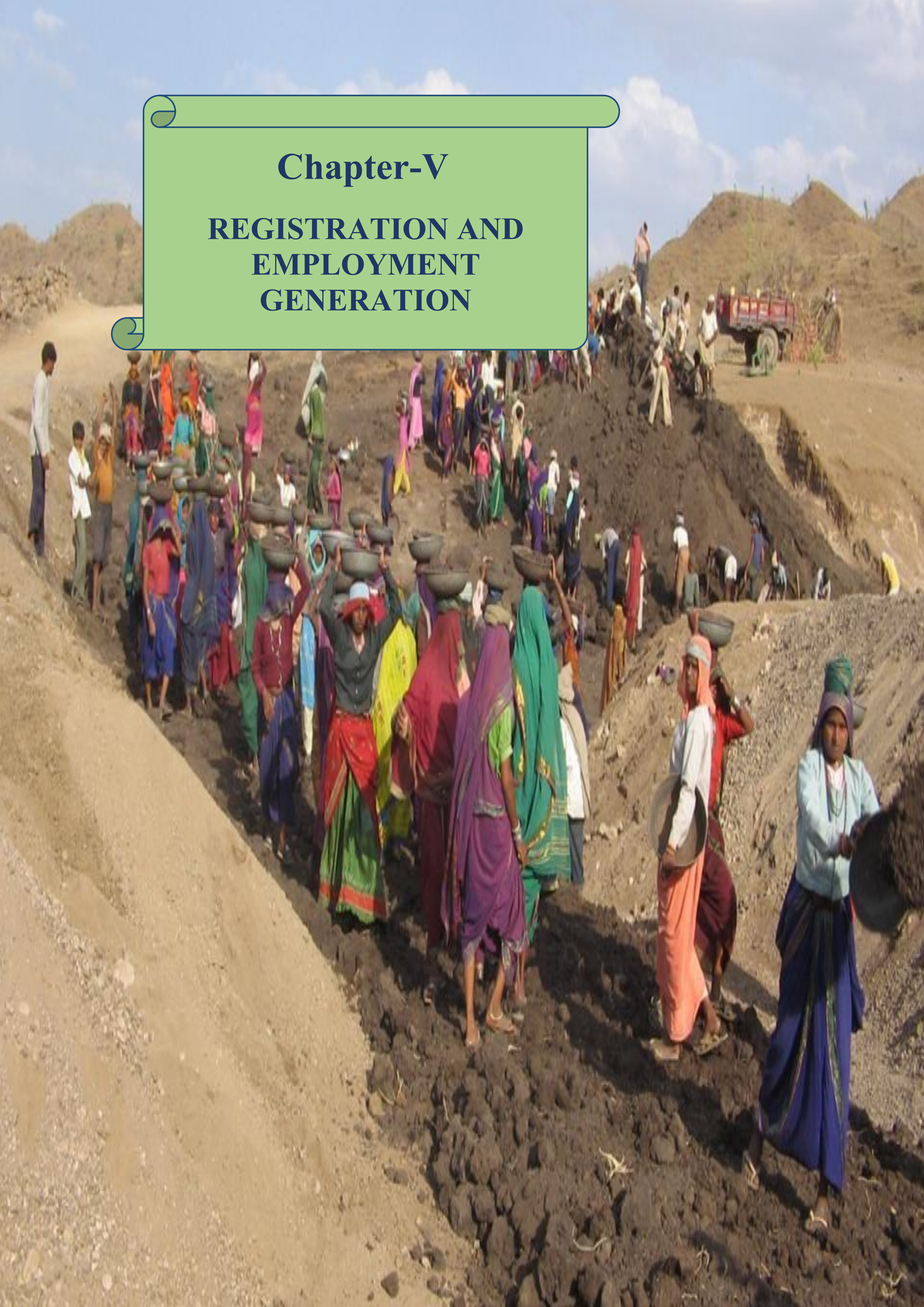
4.7 Recommendations

We recommend that Government should ensure

- *data integrity in terms of expenditure incurred across different databases* ***(with reference to Paragraph 4.2.2)****.*
- *sanitization of database for Aadhaar Based Payment to avoid rejection of transactions* ***(with reference to Paragraph 4.4)****.*
- *timely clearance of all pending compensation* ***(with reference to Paragraph 4.5)****.*

Chapter-V

REGISTRATION AND EMPLOYMENT GENERATION



Chapter V
REGISTRATION AND EMPLOYMENT GENERATION

Major audit findings

- Selected GPs did not maintain or update mandatory registers.
- There were 8,575 applications left unprocessed without documented reasons.
- Irregular wage payments of ₹1.46 crore was paid on 2,426 duplicate, fake, or incorrect job cards during 2019-24.
- The selected GPs did not maintain systematic and periodic records covering the entire process right from demand generation to work execution.
- Only around two *per cent* of households have been provided the full 100 days' employment, whereas 31.21 *per cent* to 46.60 *per cent* were provided less than 40 days of employment during 2019-24, highlighting a significant gap in achieving the scheme's core objective of ensuring guaranteed employment. MGNREGS wage rates were consistently lower than the prevailing wage rates during 2019-24, which is attributed to be the reason for such shortfall.
- The mandatory 33 *per cent* participation of women was not achieved in three districts, seven JPs, and 16 GPs.
- The total number of registered differently abled persons experienced a significant drop in 2022-23 and 2023-24, compared to previous years.

5.1 Registration of Households

5.1.1 Maintenance of Mandatory Registers

GoI instructions (July 2016) stipulate maintenance of seven mandatory registers[11] at the GP level. Para 10.1.2 of Operational Guidelines provides that the computer-based MIS will also capture the same information electronically. The records shall be downloaded and printed and signed copies thereof may be maintained as records. Thus, maintaining physical records even where information is available in electronic mode is mandatory.

It was observed that seven mandatory registers were either not maintained at all or, where available, had not been updated in a timely manner in any of the test checked GPs. The officials could furnish only the printed copies of information which were uploaded on the portal, indicating that entries in the physical registers were based solely on portal data. Due to the non-maintenance of systematic and periodic records covering the entire process right from demand generation to work execution, the audit could not confirm the reliability of

[11] (1) Register for Job Card Application, Job Card Registration, Job Card Issue and Household Employment Reports, (2) Register for *Gram Sabha* (Meeting) - Minutes, Resolutions and Prioritised List of Works, Special Social Audit *Gram Sabha* (Meeting) - Minutes, Resolutions And Action Taken Reports, (3) Register For Demand For Work, Allocation Of Work, Payment of Wages Register, (4) Register For Work, (5) Fixed Asset Register, (6) Complaint Register and (7) Material Register.

the data available on the portal. Further, the issue indicates non-adherence to audit observations of previous Audit Reports, which also highlighted irregularities in maintenance of mandatory registers.

During the exit conference (July 2025), it was assured that a review of the maintenance of mandatory registers would be undertaken, in view of the requirements arising from the interface with beneficiaries. Further, Government replied (September 2025) that instructions had been issued to the *Gram Panchayats* (GPs) for maintaining registers and updating job cards. In compliance with these instructions, the GPs maintained seven registers (four through the online portal and three manually).

The reply is not acceptable since in absence of supporting records, audit could not ensure the authenticity and completeness of the online data.

5.1.2 Issue of Job Cards and updation of existing Job Cards

PRDD issued (February 2013) instructions for updating Job Card register only after carrying out door to door survey, by deletion of such households from Job Card register, who did not demand employment in last three years and issue of new Job Card by receiving applications from households who were willing to work. MPSEGC instructed (May 2018) that *Gram Rozgar Sahayak* (GRS) and Panchayat Secretary were required to take approval of *Gram Sabha* for registration/deletion of Job Cards.

Further as per para 3.1.4 (iii) of Operational Guidelines, if the information contained in the application is found to be incorrect, the GP will refer the matter to the PO. The PO, after independent verification of facts and giving the concerned person an opportunity to be heard, may direct the GP to either (i) register the household or (ii) reject the application or (iii) get the particulars corrected and re-process the application. The list of all rejected applications will be made public and should be presented to the GS. In such cases, the applicant household may apply afresh for registration.

Furthermore, as per Para 3.1.5 (xvii) of Operational Guidelines, a cardholder may apply for a duplicate Job Card if the original card is lost or damaged. The application will be given to the GP and shall be processed in the manner of a new application, with the difference being that the particulars may also be verified using the duplicate copy of the Job Card maintained by the Panchayat. Para 3.1.5 (ix) of the Guidelines stipulates that photographs of adult members who are applicants or are interested in seeking work under MGNREGA must be attached to the Job Card. Details of Job Cards issued will be uploaded on NREGASoft.

Audit observed that Job Cards were not issued in respect of 8575 (43.65 *per cent*) applications against 19647 applications received during 2019-24 in test-checked 64 GPs. The reasons for rejection were not forthcoming as the mandatory Job Card (Application, Registration and Issue) and Household Employment Register were not maintained by the GPs in proper manner.

It was also observed that photographs of all members of the households were not affixed on the job cards, as mandated under the scheme guidelines. The absence of complete photographic identification not only constitutes a deviation from prescribed norms but also undermines the purpose of ensuring transparency and authenticity in the issuance and use of job cards. This lapse may lead to potential misuse, including impersonation or ineligible individuals availing benefits under the scheme, thereby compromising the integrity of the implementation process.

A total of 11072 job cards were added and 9831 job cards were deleted in selected 64 GPs during the audit period. However, none of these were done with approval of the *Gram Sabha*, details are shown in ***Appendix 5.1***. This deletion included 2,426 duplicate, fake, or incorrect job cards as detailed in ***Table 5.1***. As per MIS data wage payment of ₹1.46 crore was made on these duplicate, fake and incorrect job cards, covering 86,676 days of employment during the period 2019-24.

Table – 5.1	**Details of duplicate, fake or incorrect job cards issued in the test-checked GPs**			
Name of ZP	**Duplicate Job Cards**	**Fake Job Cards**	**Incorrect Job Cards**	**Grand Total**
Betul	215	10	3	228
Burhanpur	42	9	8	59
Chhindwara	106	11	25	142
Mandla	390	40	18	448
Raisen	195	9	20	224
Sagar	414	262	106	782
Umaria	21	0	3	24
Vidisha	234	111	174	519
Total	**1617**	**452**	**357**	**2426**

Source: NREGASoft portal MIS data

Further, the issue indicates non-adherence to audit observations of previous Audit Reports, which highlighted irregularities of procedure adopted for registration and issue of job cards. In absence of physical records, assurance in respect of additions, deletions and non-issuance of job cards could not be obtained. Non-maintenance of physical records in respect of Job Card Registers and non-updation of job cards with photographs etc. exhibit that the procedure laid down for identifying and authenticating eligible households was not adhered to. This irregularity resulted in inability of the JPs of concerned GPs to trace duplicate, fake or incorrect Job Cards in time. Since payments for such deleted job cards were made prior to the deletion and no supporting records were maintained, the possibility of irregular or inadmissible payments cannot be ruled out.

Government replied (September 2025) that the process of updating job cards is under progress. It was further stated that while deleting job cards from the portal, the option

"Duplicate/Fake/Incorrect Job Card" was mistakenly selected for ZP, Raisen.

The reply is silent about the systemic lapses observed such as inadequacy of internal controls, verification procedures, and adherence to guidelines.

5.2 Demand and Supply of Employment and eligibility for Unemployment Allowance incalculable in the absence of mandatory records

Para 3.2 of the Guidelines stipulates that every adult member of a registered household whose name appears in the Job Card shall be entitled to apply for unskilled manual work.

Further condition 6 of Schedule-II of MGNREGA, 2005 stipulates that every application for demand of employment shall be compulsory registered, and a receipt issued with the date, which shall be entered in the computer system. Condition 8 of Schedule-II stipulates that application for work can be oral or written and made to the *Gram Panchayat*. GoI instructions (July 2016) mandates *Gram Panchayats* to maintain Register III for Demand, allocation of work and payment of wages. Further, Para 11.5 (V) of the Guidelines provides that households are eligible for unemployment allowance if employment has not been provided after 15 days of demand.

The status of demand and providing employment in the State and test checked ZPs during 2019-24 are given below in ***Table 5.2*** and ***Table 5.3*** respectively:

(No. of person days in lakhs)

Table 5.2	Statement of employment provided against demand during 2019-24 in the State		
Year	**Demanded**	**Provided**	**Short fall**
2019-20	77.79	77.61	0.18
2020-21	134.96	134.83	0.13
2021-22	121.95	121.78	0.17
2022-23	93.00	92.75	0.25
2023-24	76.32	75.97	0.35
Total	**504.02**	**502.94**	**1.08**

Source: NREGASoft Portal MIS data

Table 5.3	Statement of employment provided against demand during 2019-24 in the test checked ZPs		
Year	**Demanded**	**Provided**	**Short fall**
2019-20	14.91	14.88	0.03
2020-21	23.05	23.03	0.02
2021-22	20.88	20.85	0.03
2022-23	16.75	16.72	0.03
2023-24	14.18	14.12	0.06
Total	**89.77**	**89.60**	**0.17**

Source: NREGASoft Portal MIS data

It can be concluded from above that nearly one lakh individuals were not provided employment against their demand during 2019-24. However, the status of payment of unemployment allowance to these was not clear from the records provided to audit.

The audit observed during JPV, that the selected GPs did not maintain records of application dates or dates of employment provided. Due to the absence of these records, the audit was unable to verify whether the beneficiaries who had requested employment subsequently denied to report for work. As stated in ***Paragraph 5.1.1***, Register III (Register for Demand for Work, Allocation of Work, Payment of Wages Register) in physical form was not maintained in any of the test checked GP.

Government replied (September 2025) that the gap between the demand for work and the actual generated employment is attributed to workers not being present at the worksite on the assigned workdays. It was also stated that instructions were issued (November 2015) to provide receipts to workers upon their request for work, whether made orally or in writing and to record such work demands. Further, it was stated that to ensure proper recording of work demand, a "*Kaam Maango App*" has now been developed, through which job card-holding families can submit their work demand.

The development of an application to track work demand is appreciable. However, the fact remains that no supporting records for the audit period, such as receipts for job requests, were made available during the JPV to verify dates of application or employment.

5.3 Guaranteed 100 days' employment

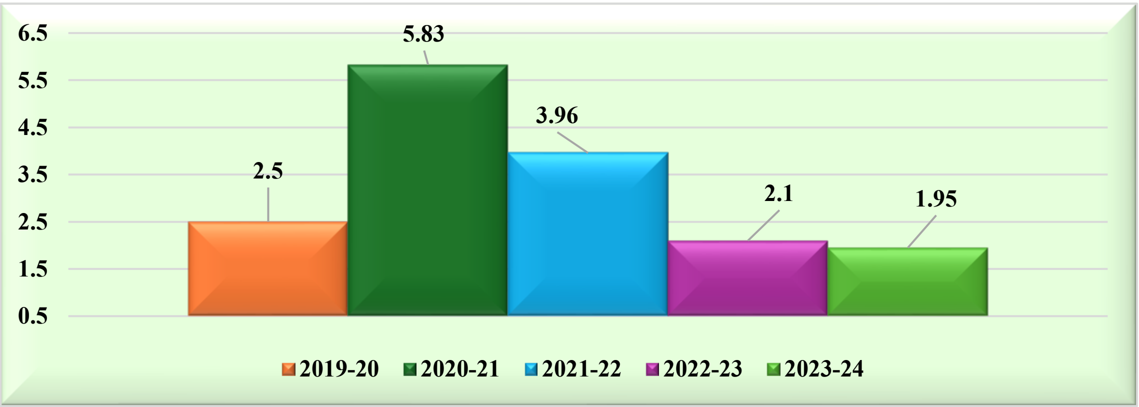
Para 1.1 of the Guidelines stipulates that the mandate of the MGNREGA is to provide at least 100 days of guaranteed wage employment in a financial year to every rural household whose adult members volunteer to do unskilled manual work.

The details of employment provided to households in the State and selected ZPs during 2019-24 are given in ***Appendix 5.2 (Parts A and B)*** and the observations of the matter are detailed below:

State Level

In the State, households in range between 1.95 *per cent* (2023-24) and 5.83 *per cent* (2020-21) only had been provided 100 days' of employment during the audit period as shown in ***Chart 5.1***, while 31.21 *per cent* (2020-21) to 46.60 *per cent* (2023-24) were provided less than 40 days of employment.

Chart 5.1	Year-wise percentage of HHs received 100 days' guaranteed employment in the state during 2019-24



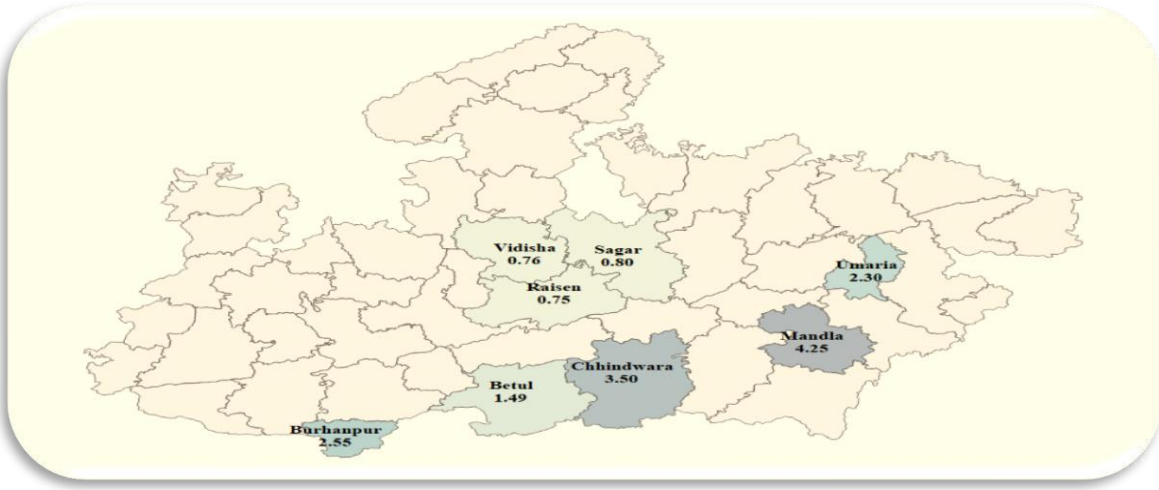
Source: NREGASoft Portal MIS data

From the above chart and appendix, it can be seen that only around two *per cent* of households have been provided the full 100 days' employment under MGNREGA during the audit period, indicating limited access or implementation of the scheme for those who may need it. However, this percentage rose significantly during the COVID period (2020-22), highlighting the scheme's role as a crucial source of livelihood support during times of economic distress. Further, the issue indicates non-adherence to audit observations of previous Audit Reports, which also highlighted shortfall in generation of 100 days' guaranteed employment.

Selected *Zila Panchayat* (ZP) Level

The percentage of households that received 100 days of employment in the selected ZPs during the audit period is illustrated in the ***Map 5.1*** below:

Map 5.1	Percentage of HHs received 100 days' guaranteed employment in selected ZPs



Source: NREGASoft Portal data

From the above map it can be seen that Mandla was found to have performed the best among the selected districts, with 4.25 *per cent* of registered households receiving 100 days of employment. In contrast, Raisen district recorded the poorest performance, with only 0.75 *per cent* of households provided 100 days of employment.

A comparison of MGNREGS wage rates with the prevailing wage rates[12] during 2019-24 showed that MGNREGS wages were consistently lower, with differences ranging from ₹32 to ₹40, which acted as a disincentive for participation in the scheme, as detailed in ***Table 5.4*** below:

Table 5.4	**Comparison of minimum wage rate of state with wage rates of MGNREGA**				
Year	**Wage rates fixed by Labour Department, M.P. for unskilled worker in agricultural work**			**MGNREGS Wage Rate**	**Difference**
	Apr-Sep	**Oct-Mar**	**Average**		
2019-20	205	211	208	176	32
2020-21	221	237	229	190	39
2021-22	233	233	233	193	40
2022-23	240	246	243	204	39
2023-24	255	261	258	221	37

GP, Moondra Muhana of JP Vidisha also acknowledged (September 2024) that the shortfall in household completing 100 days' employment under MGNREGS was primarily due to lower wage rates compared to prevailing market wages, delays in wage payments, and the village's proximity to the town, which offers more attractive employment opportunities.

Government replied (September 2025) that as per GoI data, comparing to other states, the average Person-Days generated per family annually is satisfactory in Madhya Pradesh.

Referencing higher state averages or inter-state rankings does not justify the non-fulfillment of the scheme's core provision of ensuring full employment entitlement on demand to every eligible household.

5.4 Representation of socially disadvantaged persons

Para 1.2 (iv) of MGNREGA Operational Guidelines 2013 stipulates that one of the goals of MGNREGA is the empowerment of the socially disadvantaged, especially women, Scheduled Castes (SCs) and Scheduled Tribes (STs), through the process of right based legislation.

12 fixed by the Labour Department of the state for unskilled labour in agricultural works based on All India Consumer Price Index

Para 3.4(x) of the Guidelines stipulates that while providing employment, priority shall be given to women in such a way that at least one-third (33 *per cent)* of the beneficiaries shall be women who have registered and requested for work under the Scheme.

Para 9.6.1 stipulates that the GP should identify widowed/deserted/destitute women and ensure that they are provided 100 days of work. Pregnant women and lactating mothers (at least up to eight months before delivery and 10 months after delivery) should also be treated as a special category. Further, as per Para 9.3 it is required to review the progress of identified disabled and other vulnerable persons. Para 9.3.2 and 9.3.3 of the Guidelines stipulates that special conditions should be created to facilitate inclusion of differently abled in MGNREGS. The State Government will identify specific works, which can be done by the disabled and vulnerable persons.

5.4.1 Women, Scheduled Castes and Scheduled Tribes

The representation of women, Scheduled Caste (SC) and Scheduled Tribe (ST) persons in the state, test-checked ZPs, JPs and GPs during 2019-24 are given below:

State Level

As per NREGASoft MIS data, out of a total of 99,71,739 active workers registered under the scheme, 44,68,946 (44.82 *per cent*) were women, as of 31 March 2024. This reflects a satisfactory level of female participation in the implementation of the scheme. The participation of SC and ST persons in the state stands at 13,85,775 (13.90 *per cent*) and 33,61,054 (33.71 *per cent*) respectively.

Selected ZPs, JPs and GPs Level

The representation of women, Scheduled Caste (SC) and Scheduled Tribe (ST) persons in test-checked eight ZPs, 16 JPs and 64 GPs during 2019-24 are given in ***Table 5.5*** below:

(figures in per cent)

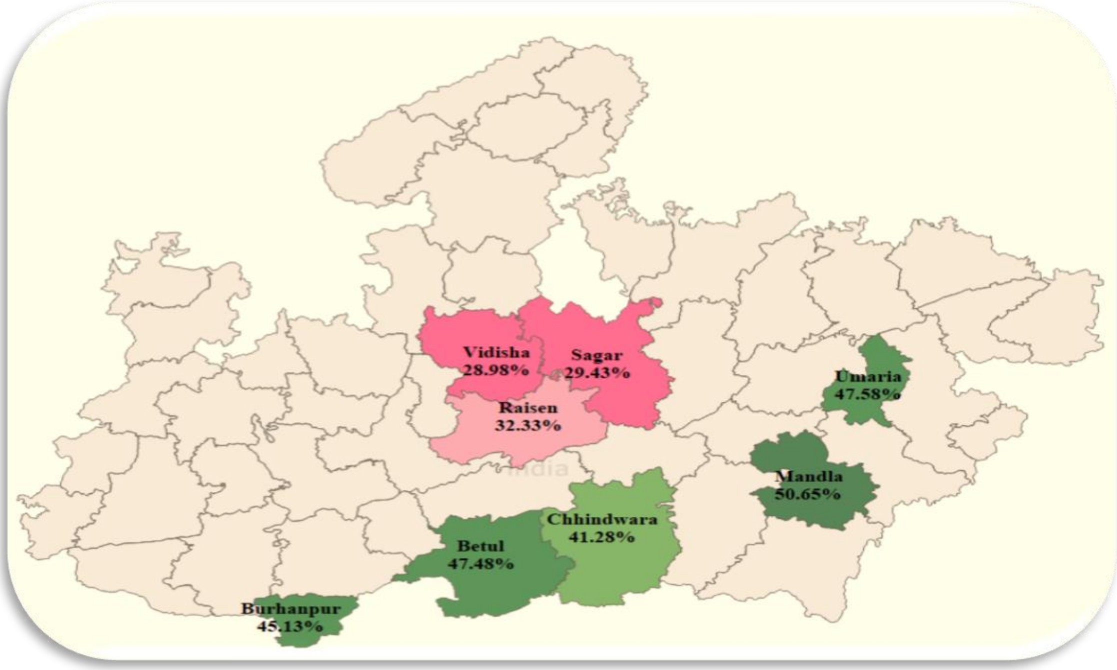
Table 5.5	Statement showing employment representation of Women, Schedule Caste and Schedule Tribe in Test checked *Zila Panchayats*, *Janpad Panchayats*, and *Gram Panchayats*		
Test Checked Units	**Women representation**	**Schedule Caste representation**	**Schedule Tribe representation**
***Zila Panchayat* (8)**	28.98 to 50.65	6.42 to 18.99	4.48 to 61.04
***Janpad Panchayat* (16)**	25.38 to 53.87	2.10 to 28.32	4.55 to 79.75
***Gram Panchayat* (64)**	8.15 to 62.57	0 to 57.05	0 to 94.33

Source: NREGASoft Portal data

The above table has shown a partial improvement in adherence to audit observations of previous Audit Reports, which highlighted representation of 42 to 45 *per cent* of ST beneficiaries.

The percentage of representation of women in selected ZPs is illustrated in ***Map 5.2*** below:

Map 5.2	Representation of women in employment generated in test checked ZPs

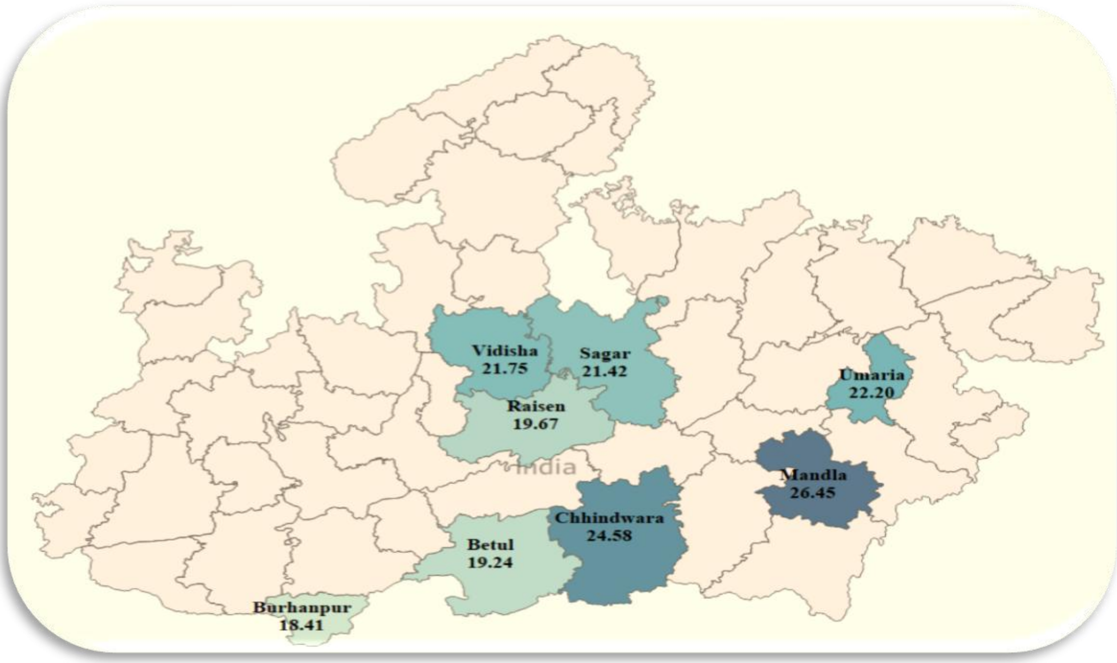


Source: NREGASoft Portal data

ZPs are shown in red where women's participation is below 33 per cent and in green where it exceeds 33 per cent.

Audit observed deficiency in Person-Days (PDs) generated for women in test-checked ZPs as detailed in ***Appendix 5.3*** and shown in ***Map 5.3*** below:

Map 5.3	Average Person-Days generated for women in test checked ZPs



Source: NREGASoft Portal data

Thus, in terms of person-days employment generation for women, the performance across these selected districts has been relatively uniform, with figures ranged from 18.41 *per cent* (Burhanpur ZP) to 26.45 *per cent* (Mandla ZP) against guaranteed 100 days' employment. From the above Maps and Table, it is clear that the representation of women falls below the mandated threshold of 33 *per cent* in three districts[13], seven[14] JPs and 16 GPs[15]. All of these three districts are non-tribal districts. Further, the participation of women, SC and ST in selected tribal and non-tribal districts as shown in ***Appendix 5.4***, indicates a better participation of active women workers in tribal areas, ranging between 41.28 *per cent* and 50.65 *per cent*. These figures highlight potential gaps in gender inclusion at various levels of implementation, pointing to the need for targeted efforts to promote women's participation and ensure equitable representation in the scheme.

Government replied (September 2025) that under MGNREGA, employment is being provided to registered job card-holding workers who demand work. While allocating work, priority is given to women, Scheduled Tribe, and Scheduled Caste workers among those demanding employment.

The reply is not acceptable since the actual representation of socially disadvantaged groups was found to be inadequate. Further, the participation of active women workers was low in non-tribal areas, which indicates a need to promote women's participation in these areas.

5.4.2 Differently abled persons

The representation of differently abled persons in the state, test-checked ZPs, JPs and GPs during 2019-24 are given below:

State Level

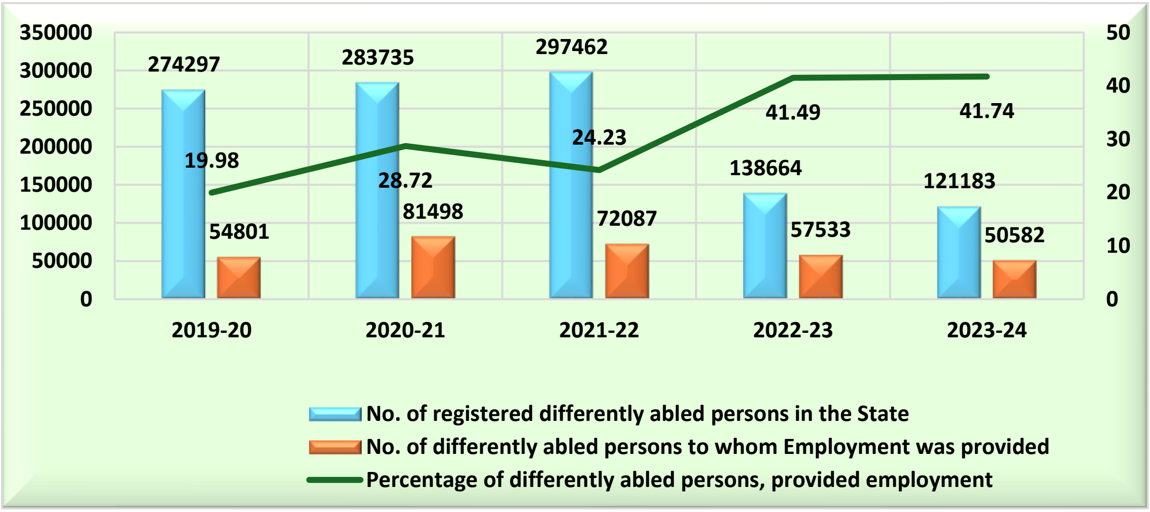
As per NREGASoft MIS data, out of a total of 99,71,739 active workers registered under the scheme, 1,21,183 (1.22 *per cent*) were differently abled, as of 31 March 2024. The year-wise participation of differently abled persons is given in ***Chart 5.2***:

[13] Raisen, Sagar and Vidisha

[14] JP Burhanpur of Burhanpur District, JP Badi & JP Begamganj of Raisen District, JP Malthone & JP Rehli of Sagar District, JP Vidisha & JP Kurwai of Vidisha District.

[15] Bhureru, Bhimpur Kanjai, Gaihalpur, Banspipariya and Jamuniyatal of Raisen District, Koluwan, Bangela, Geedaha and Phular of Sagar District, Moondra muhana, Barro, Jarguwa, Bhouransa, Dhamnoda and Dalakhapa of Vidisha District and Dharukhedi of Mandla District.

Chart 5.2	Year-wise participation of differently abled persons



Source: NREGASoft Portal data

The above Chart indicates that employment provided to registered differently abled persons in the state ranged between 19.98 *per cent* (2019-20) and 41.74 *per cent* (2023-24) during the period 2019-24. However, the total number of registered differently abled persons experienced a significant drop in 2022-23 and 2023-24, compared to previous years.

Selected ZPs, JPs and GPs Level

The representation of differently abled persons in test-checked eight ZPs, 16 JPs and 64 GPs during 2019-24 are given in ***Table 5.6*** below:

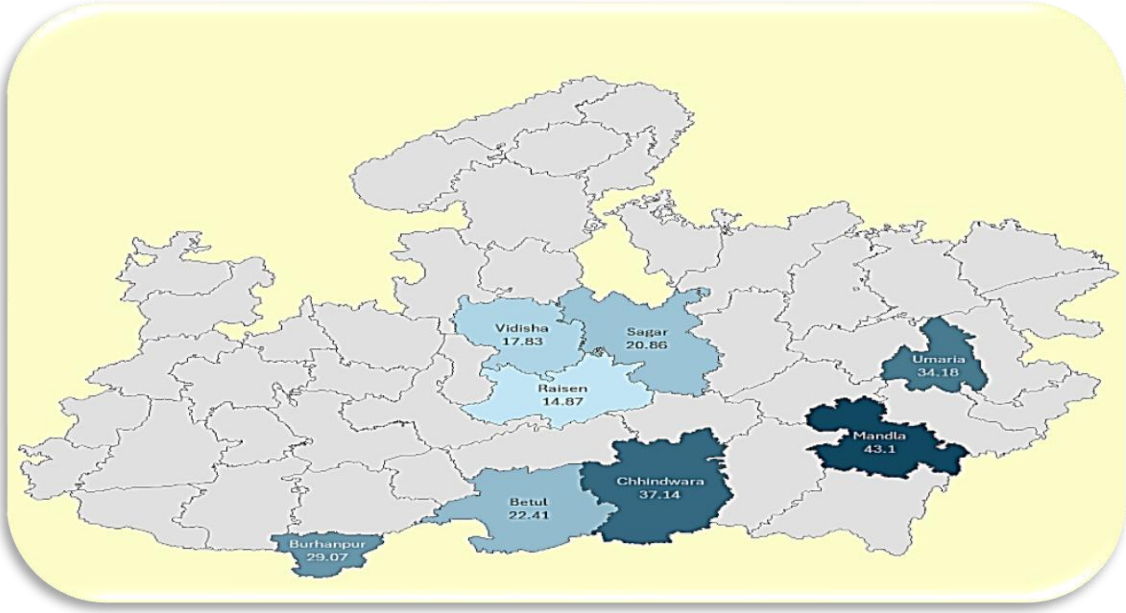
(figures in per cent)

Table 5.6	Statement showing employment provided out of total Differently-abled Persons in Test checked *Zila Panchayats*, *Janpad Panchayats*, and *Gram Panchayats*
Test Checked Units	**Differently abled persons representation**
***Zila Panchayat* (8)**	14.87 *per cent* to 43.10 *per cent*
***Janpad Panchayat* (16)**	9.66 *per cent* to 48.11 *per cent*
***Gram Panchayat* (64)**	zero *per cent* to 100 *per cent*

Source: NREGASoft Portal data

Employment for differently abled persons in test-checked units was also deficient in selected ZPs as detailed shown in ***Map 5.4***:

Map 5.4	Average person-days generated for differently abled persons in test checked ZPs



Source: NREGASoft Portal data

The above map indicates that among the listed districts, Mandla stands out with the highest percentage of differently abled persons provided 100 days of employment, reaching 43.10 *per cent*. In contrast, Raisen records the lowest coverage at just 14.87 *per cent* against guaranteed 100 days' employment, highlighting a significant gap and the need for focused interventions to enhance opportunities for differently abled individuals in the district.

It was also observed in further analysis of data that the employment provided in range between 11.07 *per cent* (in Raisen during 2021-22) and 62.04 *per cent* (in Mandla during 2023-24).

The audit observed that the *Gram Panchayats* (GPs) have not maintained any records to identify vulnerable or special categories of women and differently abled persons who applied for employment under MGNREGS. Furthermore, no specific work was assigned to differently abled individuals, nor were any special arrangements made to ensure that suitable, low-effort jobs located near their residences were implemented. This reflects the department's inability to create inclusive conditions for the participation of differently abled persons in MGNREGS. It also highlights the lack of identification and planning for work types that can be undertaken by differently abled and other vulnerable individuals.

Audit also noticed that monthly meetings of the Co-ordinator (Vulnerable Groups) to review the progress of identified disabled and other vulnerable persons was not held in any of selected JPs and GPs during 2019-24.

The Government did not furnish (September 2025) any reply concerning the shortfalls in providing employment to the differently abled persons.

5.5 Conclusion

Audit observed significant irregularities in the maintenance of records and mandatory registers in the selected *Gram Panchayats* (GPs). These deficiencies raise serious concerns regarding multiple aspects of scheme implementation, including the authenticity of Job Card issuance or rejection to households, the proper fulfilment of employment demands made by beneficiaries, and the accurate disbursement of unemployment allowances.

The Households in range between 1.95 *per cent* (2023-24) and 5.83 *per cent* (2020-21) only have been provided guaranteed 100 days' employment during 2019-24. The shortfall in household completing 100 days' employment under MGNREGS was primarily due to lower wage rates compared to prevailing market wages, delays in wage payments, and the village's proximity to the town, which offers more attractive employment opportunities.

The average representation of women workers was less than mandated 33 *per cent* in the selected three districts (Raisen, Sagar and Vidisha), seven JPs and 16 GPs. The department had not created inclusive conditions for the participation of differently abled persons in MGNREGS and lacked in identification and planning for work types that can be undertaken by differently abled and other vulnerable individuals, resulting in a significant drop in registration of differently abled persons in 2022-23 and 2023-24, compared to previous years. The monthly meetings of the Co-ordinator (Vulnerable Groups) to review the progress of identified disabled and other vulnerable persons were not held in any of selected JPs and GPs during 2019-24.

The non-adherence to audit observation of previous Audit Reports regarding non-maintenance of mandatory registers, issue of job cards, and low participation of women, SC, ST and differently abled persons, exhibit that the procedure laid down for identifying and authenticating eligible households was not adhered to. This not only undermines the core objective of employment generation for vulnerable groups but also obstructs the audit process.

5.6 Recommendations

We recommend that Government should ensure

- *maintenance of mandatory registers at GP level **(with reference to Paragraph 5.1.1 and 5.2)**.*
- *review of wage rates under MGNREGS compared to prevailing market wages, and take up the matter with the GoI to address any disparities that may be discouraging labour participation **(with reference to Paragraph 5.3)**.*
- *promote the participation of women and persons with disabilities in the scheme by identifying and prioritizing work types that are best suited to their skills and capacities **(with reference to Paragraph 5.4.1 and 5.4.2)**.*

Chapter-VI

WORKS AND THEIR EXECUTION

Chapter VI

WORKS AND THEIR EXECUTION

Major audit findings

- Category B works were given the highest priority with the best completion rates, while the other category works were executed with lower completion rates.
- During JPV of Category A and D works, several items mandated under the approved TS, were found missing at the site. Moreover, the assets that had been created were found to be either non-functional or not serving their intended purpose.
- Individual private wells were dug in regions classified as critical or over-exploited.
- New community works were approved despite works remaining incomplete beyond one fiscal year, after the year of its proposal.
- Micro irrigation works were executed without convergence.
- Worksite facilities were not provided as per norms.

6.1 Category of works under MGNREGS

Rule 3 of schedule-I of MGNREGA, 2005 envisages 'creation of productive assets and strengthening the livelihood resource base of the rural poor' as an objective of the Scheme. Section 4 (3), Schedule-1 of MGNREGA categorises the works taken up under MGNREGS into four categories as shown in the ***Chart 6.1*** below:

Chart 6.1	Work Categories under MGNREGS
Category A	• **Public works relating to Natural Resources Management such as water conservation, watershed management, micro and minor irrigation, renovation of traditional water bodies, afforestation and land development.**
Category B	• **Community assets or individual assets for vulnerable sections such as improving productivity of land, improvising livilihood through horticulture, sericulture, unskilled wages in Indira Awas Yojana, promotion of livestock, infrastructure for fisheries etc.**
Category C	• **Common infrastructure including for National Rural Livelihood Mission (NRLM) compliant self-help groups such as common worksheds for livelihood activities.**
Category D	• **Rural infrastructure such as rural sanitation, *Gramin Haat*, Kitchen shed, play fields, all weather roads, construction of Storage Godowns, *Gram Panchayat* building, Anganwadi Centre etc.**

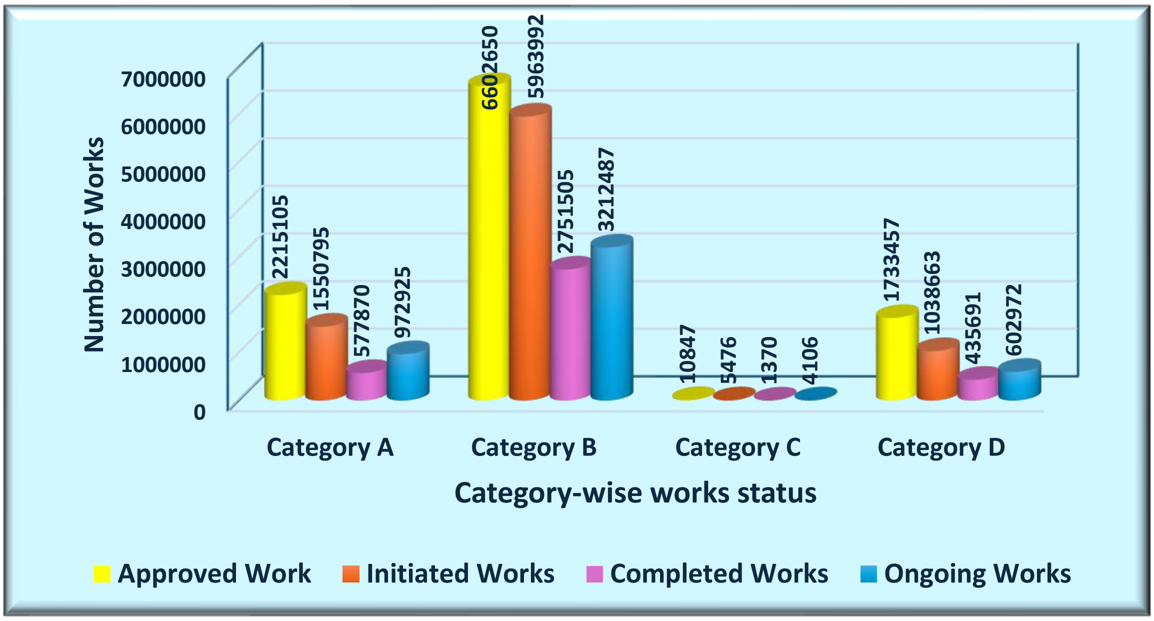
Source: MGNREGA, 2005

6.2 Execution of sanctioned works

State Level

The status of works taken up under MGNREGA in Madhya Pradesh during 2019-24 as on 31 March 2024 are given in ***Chart 6.2*** below:

Chart 6.2	Status of Works taken up in the State during 2019-24



Source: NREGASoft Portal data

It can be seen from the above chart that Category B works were given the highest priority with the best completion rates, while the other category works were executed with lower completion rates. The significant execution gaps are as follows:

- **Priority Allocation:** The State allocated the highest priority to Category B, which comprised 62.51 *per cent* of the total approved works (66,02,650 out of 1,05,61,059 works), including those under Pradhan Mantri Awas Yojana (PMAY). In contrast, Category C received the least priority, accounting for just 0.10 *per cent* (10,847 out of 1,05,61,059 works).

- **Work Completion Performance:** Across all categories, there is a significant gap between approved and completed works, indicating potential issues in execution. From the above chart, it can be seen that only 25.02 *per cent*[16] (Category C works) to 46.14 *per cent*[17] (Category B works) initiated works were completed in five years, which indicates concerns like delays in planning, fund disbursal, and administrative inefficiencies. The delay in completion of works not only hampered the creation of durable rural assets but also resulted in wasted resources, as highlighted in subsequent paragraphs of the report.

---

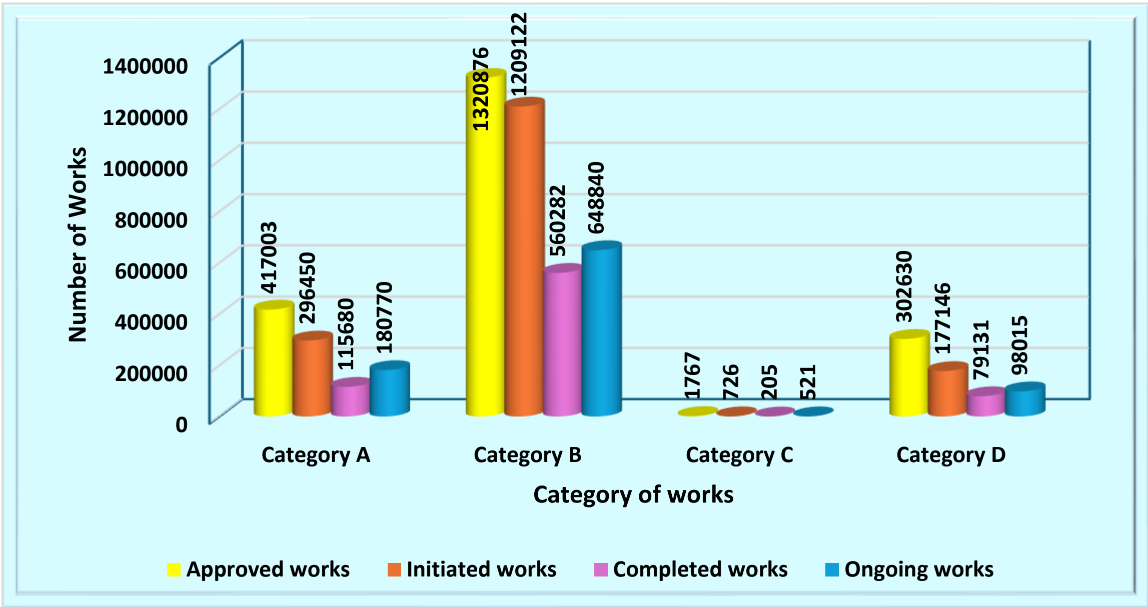
16 1,370 out of 5,476 initiated works

17 27,51,505 out of 59,63,992 initiated works

Selected districts level

The status of total number of works taken up under MGNREGA in selected districts during 2019-24, as on 31 March 2024 is given in ***Chart 6.3*** below:

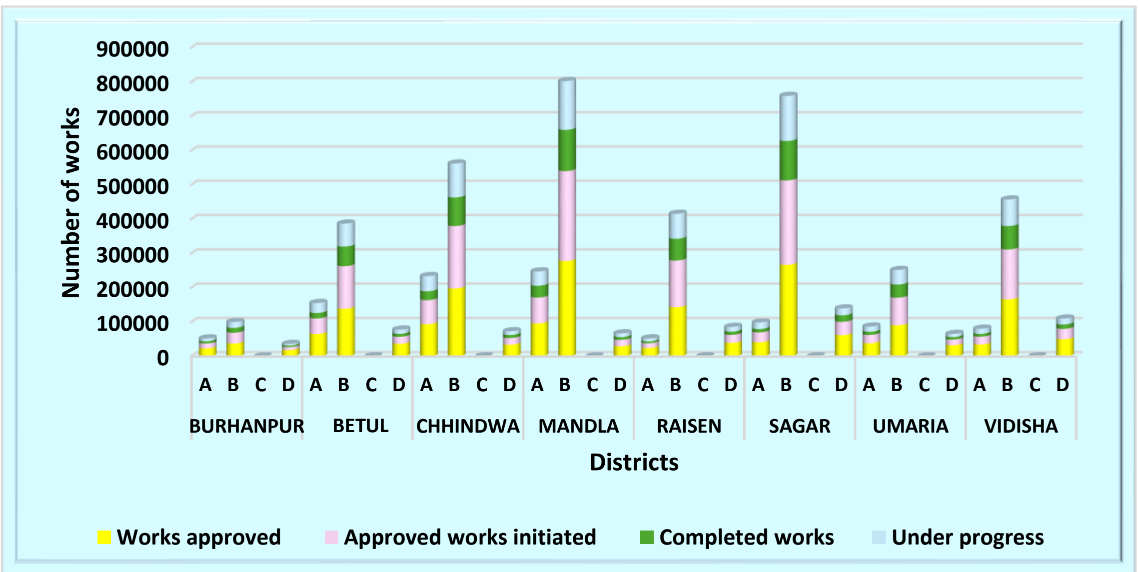
Chart 6.3	Total number of works taken in eight test-checked districts during 2019-24



Source: NREGASoft Portal data

Further, the category-wise works taken up under MGNREGA in each selected district during 2019-24 as on 31 March 2024 is given in ***Chart 6.4*** below and detailed in ***Appendix 6.1***:

Chart 6.4	Category-wise number of works taken up in eight test-checked districts during 2019-24



Source: NREGASoft Portal data

The above charts and appendix illustrate the implementation status of works across Categories A to D, which indicates initialization of 16,83,444 (82.43 *per cent*) out of 20,42,276 number of approved works during 2019-24. The significant execution gaps are as follows:

- **Priority Allocation:** The data indicates that all selected districts gave priority to Category B works, with the highest allocations to this category observed in Sagar (2.67 lakh; 72.11 *per cent*), Raisen (1.43 lakh; 69.01 *per cent*), and Mandla (2.78 lakh; 68.90 *per cent*).

- **Work Completion Performance**: With respect to completion of initiated works, six out of eight districts prioritized Category B, achieving high completion rates ranging from 45 *per cent* to 50 *per cent*. The remaining two districts, Burhanpur and Sagar, showed a marginally higher preference for completing works under Category D. In contrast, Category C works, though fewer in number, received the lowest priority for completion in seven[18] out of the eight districts, with completion rates varying widely from 12 *per cent* to 43 *per cent*. The remaining two categories, A and D, were given moderate priority in nearly all districts, with completion rates falling between those of Categories B and C.

Government accepted the fact in exit conference (July 2025) and stated that the gap in execution of works was mainly due to mid-year instructions issued by GoI affecting execution of planned works. It further assured that necessary action would be taken to complete the incomplete works at the earliest. Further, it replied (September 2025) that errors had occurred at the time of work code generation due to incorrect selection of work categories by some *Gram Rozgar Sahayaks*, which are being rectified and that steps have been taken to ensure transparency, timely completion, and effective implementation through improved monitoring and coordination.

The reply is not acceptable as the reasons cited indicate internal lapses and do not justify the gaps observed in prioritization and execution of work categories.

6.2.1 Execution of works relating to Natural Resources Management (Category A works)

The permissible works under MGNREGS, are categorized into four parts listed in Schedule–I of the Act. The Management Information System (MIS) identified 45 categories covering 266 types of permissible works. Of these, 182 relate to Natural Resource Management, which includes 85 water-related works. Category A of the scheme includes public works focused on Natural Resource Management, such as water conservation,

[18] except Mandla district, which gave least priority to Category D works

watershed management, irrigation, renovation of traditional water bodies, afforestation, and land development.

The details of number of works under category A initiated and completed number of works in selected districts during 2019-24 as on 31 March 2024 are given in ***Table 6.1*** below:

Table 6.1 **Status of Natural Resources Management related works executed under MGNREGS**

District	Approved Works	Initiated Works	Initiated Percentage	District	Initiated Works	Completed Works	Completion percentage
Raisen	24465	14025	57.33	Sagar	29039	9721	33.48
Burhanpur	23314	14495	62.17	Vidisha	23007	8130	35.34
Umaria	38276	24462	63.91	Betul	45206	16308	36.07
Vidisha	34738	23007	66.23	Chhindwara	70234	26115	37.18
Betul	65437	45206	69.08	Raisen	14025	5375	38.32
Sagar	41013	29039	70.80	Umaria	24462	9390	38.39
Chhindwara	93816	70234	74.86	Burhanpur	14495	6417	44.27
Mandla	95944	75982	79.19	Mandla	75982	34224	45.04

Source: NREGASoft Portal data

The above table indicates varying levels of works initiation and completion under Category A across the selected districts, as follows:

- **Districts with high implementation levels**:
  - Mandla district demonstrated both high initiation (79.19 *per cent*) and high completion (45.04 *per cent*) rates, indicating strong overall implementation and execution capacity for completion of Category A works.
  - Burhanpur district recorded moderate initiation (62.17 *per cent*) but a high completion rate (44.27 *per cent*), suggesting effective project execution once work is initiated, though initialization of approved works needs improvement.

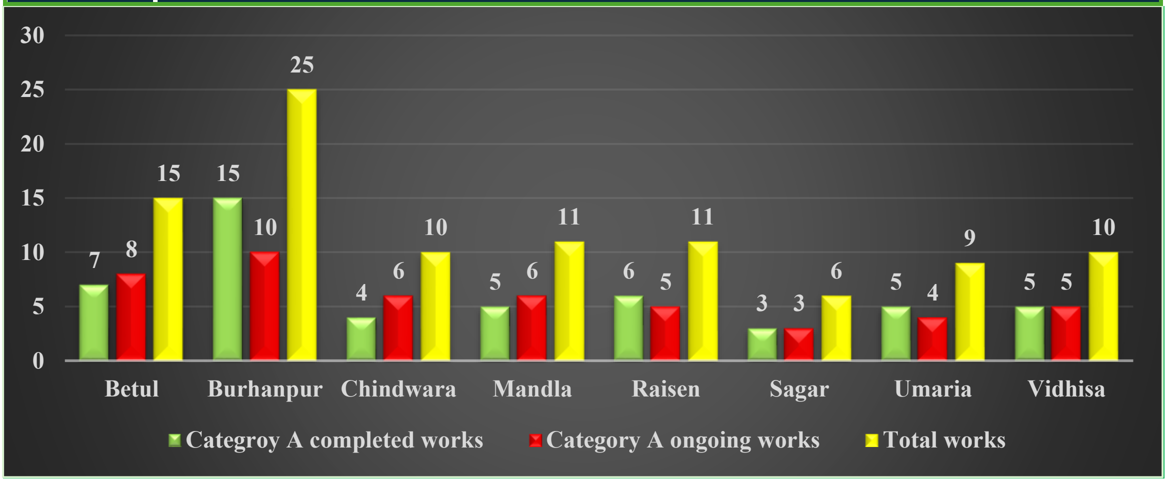
- **Districts with moderate implementation levels:**
  - Chhindwara and Betul districts showed strong to moderate initiation rates (74.86 *per cent* and 69.08 *per cent* respectively) with modest completion rates (37.18 *per cent* and 36.07 *per cent*), reflecting their efforts to initiate the approved works but need to improve in timely completion of the initiated works.
  - Umaria, Vidisha and Sagar districts reported initiation rates ranged from 63 *per cent* to 71 *per cent* and completion rates ranged from 35 *per cent* to 38 *per cent*, representing steady progress and moderate implementation, with need to enhance completion of initiated works.

- **Districts with low implementation levels:**
  - Raisen district demonstrated low initiation rate and an average completion rate, highlighting challenges in both initialization and completion of Category A works, possibly due to systemic or administrative constraints.

6.2.1.1 Audit observations on Joint Physical Verification of Category A works

A Joint Physical Verification (JPV) of 384 works was conducted by the Audit across 64 test-checked GPs under eight selected ZPs during the period from August to October 2024. Of the 384 works inspected, 97 works, comprising 51 completed and 46 ongoing works with a total cost of ₹3.62 crore, were categorized as Category-A works. The status of these Category-A works in the selected ZPs is depicted in ***Chart 6.5*** below:

Chart 6.5 | **Representation of Completed and Ongoing selected works under Category A**



Source: NREGASoft Portal data

The following are instances where major deficiencies were identified during the JPV of the above works:

Details of work	Audit observation
	
Pic 6.1: Geo-tagged picture of stage III of Work ID: 1747008072/WC/22012034987133 **Name of the work:** Amarat Sarovar Talab Nirman GP-Sandskala, JP-Khaknar, ZP-Burhanpur **Date of conduct of JPV:** 30.09.2024 **Status of work:** Ongoing since 22.06.2022 **Expenditure:** ₹16,86,982	**Pic 6.2:** Picture taken during JPV, which indicates that the Amrut Sarovar lacks a proper water retention structure, like construction of rock toe, puddle filling, etc. required as per Technical Sanction, making the construction expenditure ineffective. The pond found dry even in the rainy season.

Pic 6.3: Geo-tagged picture of stage III of Work ID: 1747008072/WC/22012034987157
Name of the work: Amarat Sarovar Talab Nirman GP-Sandskala, JP-Khaknar, ZP-Burhanpur
Date of conduct of JPV: 30.09.2024
Date of completion of work: 01.11.2024
Expenditure: ₹13,79,975

Pic 6.4: Picture taken during JPV, which indicates that the Amrut Sarovar lacks a proper water retention structure, like construction of rock toe, puddle filling, etc. required as per Technical Sanction, making the construction expenditure ineffective. The pond was found dry even in the rainy season, raising doubt about authenticity of the work executed and its completion certificate.

No geo-tagged photograph available on the NREGASoft portal

Work ID: 1747008072/WC/22012035108611
Name of the work: Farm Pond Nirman GP-Sandskala, JP-Khaknar, ZP-Burhanpur
Date of conduct of JPV: 30.09.2024
Status of work: Ongoing since 26.12.2023
Expenditure: ₹1,35,027

Pic 6.5: Picture taken during JPV, shows that the farm pond had no water, even shortly after the rainy season in September, due to the pond not being impervious.
Furthermore, the absence of geo-tagged picture, stone pitching work mandated by the Technical Sanction, and lack of visible signs of ongoing work, raises doubt about authenticity of the work executed so far.

Pic 6.6: Geo-tagged picture of stage III of Work ID: 1747008085/WC/22012034381496
Name of the work: Construction of Farm Pond GP-Tembhi, JP-Khaknar, ZP-Burhanpur
Date of conduct of JPV: 15.10.2024
Date of completion of work: 27.06.2019
Expenditure: ₹76,032

Pic 6.7: Picture taken during JPV, shows that the farm pond had no water, even shortly after the rainy season in September, due to the pond not being impervious.
Furthermore, the absence of stone pitching work mandated by the Technical Sanction to retain water, raises doubt about authenticity of the work executed and its completion certificate.

Pic 6.8: Geo-tagged picture of stage III of Work ID: 1731004002/WC/22012034726832
Name of the work: CTR Khet Talab Nirman GP-Jhiriadoh, JP-Chicholi, ZP-Betul
Date of conduct of JPV: 03.10.2024
Date of completion of work: 31.07.2023
Expenditure: ₹3,90,372

Pic 6.9: Picture taken during JPV, shows non-availability of any stone pitching for formation of pond. Instead paddy crop farming was observed. Further, no documents such as inspection reports and measurement books were available at the GP/JP, which raises doubts about authenticity of the work executed and its completion certificate.

No geo-tagged photograph available on the NREGASoft portal

Work ID: 1731004020/IF/22012034406731
Name of the work: Hiteshi Kapil Dhara Koop Nirman Dina/Salak
GP-Niwari, JP- Chicholi ZP-Betul
Date of conduct of JPV: 08.10.2024
Status of work: Ongoing since 15.08.2018
Expenditure: ₹1,53,735

Pic 6.10: Picture taken during JPV, shows the absence of the required RCC ring wall around the Kapil Dhara Koop, as mandated by the guidelines issued by PRDD, GoMP (May 2019). Further, the construction was to be completed within one year from the date of sanction. However, despite an expenditure of ₹1.54 lakh, the work remained incomplete even after six years of sanction.

No geo-tagged photograph available on the NREGASoft portal

Work ID: 1731004002/IF/22012034368405
Name of the work: Plantation work
GP-Jhiriadoh, JP-Chicholi, ZP-Betul
Date of conduct of JPV: 03.10.2024
Status of work: Ongoing since 28.08.2019
Expenditure: ₹49,754

Pic 6.11: Picture taken during the JPV indicates the absence of both plantation activities and fencing work. Additionally, the project was required to be completed within one year from the date of sanction. However, despite an expenditure of ₹0.50 lakh, the work remained incomplete even after a lapse of five years from the date of sanction.

The JPV of above works was conducted in the presence of the respective *Gram Panchayat* Secretaries, using geo-tagged photographs and Technical Sanction (TS) documents available on the official portal as references. As pointed above, several items mandated under the approved TS were found to be absent at the site. Additionally, key records such as measurement books, Quality Control Reports, Work Inspection Reports, Muster Rolls, and other relevant documentation were not presented during the verification. No tangible signs of progress were observed for works reported as ongoing.

Moreover, the assets that had been created were found to be either non-functional or not serving their intended purpose, indicating unfruitful expenditure to that extent. These discrepancies raise serious concerns about the authenticity of the executed works, the issuance of completion certificates for works claimed as complete, and the legitimacy of the expenditures incurred on ongoing projects.

Furthermore, the above issues indicate only partial improvement in adherence to audit observations from previous Audit Reports, which had also highlighted irregularities in both the quality and execution standards of the works undertaken.

However, besides the above observations on unfruitful expenditure, audit also found some good practices in form of woks executed under Category A, as detailed below:

Pic 6.12: Work ID: 1736003051/IF/22012034706891
Name of the work: Construction of embankment **GP**-Rafa, JP-Amarwada, ZP-Chhindwara.
Date of conduct of JPV: 13.08.2024 **Date of completion of work:** 12.10.2022
Expenditure: ₹1,23,549

During the JPV, it was observed that rainwater was effectively stored using bunds, which enhanced the availability of water resources. This stored water was utilized for irrigation, leading to increased crop production. Additionally, the bunds helped in reducing flood risks, thereby minimizing potential loss of life and property.

In exit conference (July 2025), Government admitted the facts and assured that with the adoption of new technology, such irregularities would not be expected to persist, as effective measures are being taken to reduce their occurrence. Further, it replied (September 2025) that the use of the GIS platform SIPRI (Software for Identification and Planning of Rural Infrastructure) has been made mandatory from the year 2025-26. At the site selected for the construction of *Amrit Sarovar* (***Pictures 6.1 to 6.4*** above), the land had a very high water percolation rate, causing water to drain quickly. Due to low rainfall in the district, the constructed structures could not retain water. It was also stated that necessary action of recovery is being taken against the concerned for the farm pond construction work executed at GP Jhiriadoh, JP Chicholi, Betul (***Pictures 6.8*** and ***6.9*** above).

The reply is not acceptable as at the time of Joint Physical Verification works were not found as per specification. Further, the response reflects course of action for execution of future works.

6.2.2 Execution of works relating to Creation of Community Assets or Individual Assets for Vulnerable Sections (Category B works)

The Management Information System (MIS) identified 45 categories covering 266 types of permissible works. Of these, 67 relate to Community Assets or Individual Assets creation for Vulnerable Section (Category B works), such as improving productivity of land, improvising livelihood through horticulture, sericulture, unskilled wages in Indira Awas Yojana, promotion of livestock, infrastructure for fisheries etc.

The details of number of works under Category B initiated and completed number of works in selected districts during 2019-24 as on 31 March 2024 are given in ***Table 6.2*** below:

Table 6.2 **Status of Community Assets or Individual Assets related works executed under MGNREGS**

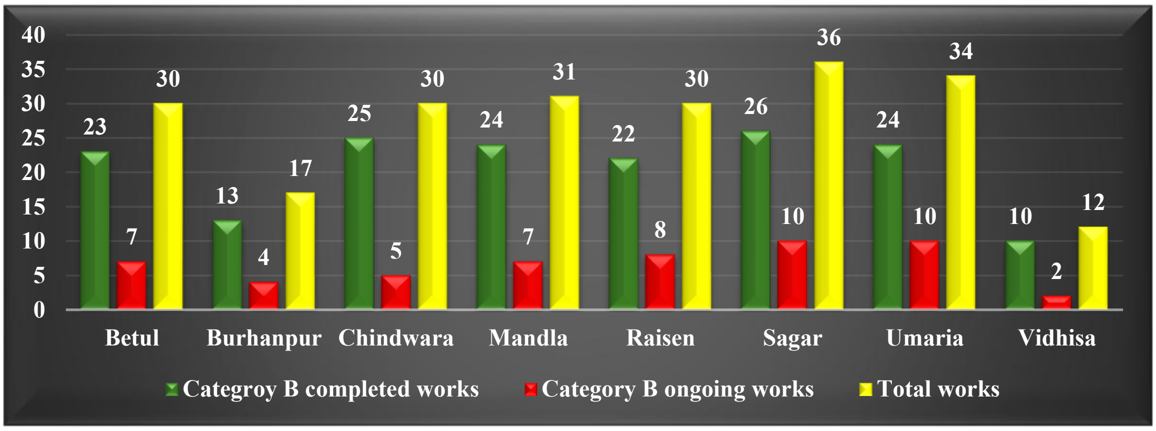
District	Approved Work	Initiated Work	Initiated Percentage	District	Initiated Work	Completed Work	Percentage of completion
Burhanpur	37645	31386	83.37	Burhanpur	31386	14279	45.49
Vidisha	166417	145601	87.49	Chhindwara	182205	83203	45.66
Umaria	90845	80616	88.74	Mandla	262382	120165	45.80
Betul	139081	124145	89.26	Betul	124145	57388	46.23
Chhindwara	198217	182205	91.92	Raisen	136289	63503	46.59
Sagar	266982	246498	92.33	Sagar	246498	115151	46.71
Mandla	278292	262382	94.28	Vidisha	145601	68312	46.92
Raisen	143397	136289	95.04	Umaria	80616	38281	47.49

Source: NREGASoft Portal data

The above table indicates an efficient level of initiation and moderate completion of works under Category B across the selected districts with percentage of works initiated in range from 83.37 *per cent* (in Burhanpur district) to 95.04 *per cent* (in Raisen districts). However, the completion rates ranged from 45.49 *per cent* (in Burhanpur district) to 47.49 *per cent* (in Umaria district), suggesting inefficiencies of all the districts in works execution, such as delays, resource constraints, or inadequate project monitoring.

Further, out of JPV of 384 works conducted across 64 test-checked GPs under eight selected ZPs during the period from August to October 2024, 220 works, comprising 167 completed and 53 ongoing works with a total cost of ₹2.04 crore, were categorized as Category-B works, which included 133 works of PMAY costing ₹0.24 crore. The status of these Category-B works in the selected ZPs is depicted in ***Chart 6.6***:

Chart 6.6	Representation of Completed and Ongoing selected works under Category B



Source: NREGASoft Portal data

The above table and chart reflect the selective prioritization of Category B works by all the selected districts.

6.2.3 Execution of works relating to Common Infrastructure under NRLM compliant SHGs (Category C works)

The Management Information System (MIS) identified 45 categories covering 266 types of permissible works. Of these, eight relate to common infrastructural assets creation (Category C works), including for National Rural Livelihood Mission (NRLM) compliant Self-Help Groups such as common work sheds for livelihood activities.

The details of number of works under Category C initiated and completed number of works in selected districts during 2019-24 as on 31 March 2024 are given in ***Table 6.3*** below:

Table 6.3	Status of Commons Infrastructure related works executed under MGNREGS

District	Approved Work	Initiated Work	Initiated Percentage	District	Initiated Work	Completed Work	Percentage of completion
Chhindwara	266	92	34.59	Burhanpur	16	2	12.50
Vidisha	346	120	34.68	Vidisha	120	17	14.17
Sagar	296	107	36.15	Raisen	120	24	20.00
Raisen	308	120	38.96	Betul	146	41	28.08
Umaria	195	84	43.08	Umaria	84	26	30.95
Burhanpur	32	16	50.00	Chhindwara	92	31	33.70
Mandla	78	41	52.56	Sagar	107	46	42.99
Betul	246	146	59.35	Mandla	41	18	43.90

Source: NREGASoft Portal data

The above table indicates varying levels of works initiation and completion under Category C across the selected districts, as follows:

- **Districts with high implementation levels**:
  - Mandla district demonstrated both high initiation (52.56 *per cent*) and high completion (43.90 *per cent*) rates, indicating strong overall implementation and execution capacity for completion of Category C works.

  - Sagar district recorded moderate initiation (36.15 *per cent*) but a high completion rate (42.99 *per cent*), suggesting effective project execution once work is initiated, though the rate of initiating approved works needs significant improvement.

- **Districts with moderate implementation level:**
  - Betul and Umaria districts showed moderate initiation rates (59.35 *per cent* and 43.08 *per cent*) with modest completion rates (28.08 *per cent* and 30.95 *per cent*), reflecting efforts to initiate approved works but a need to improve timely completion of initiated works.
  - Chhindwara and Raisen districts reported initiation rates between 34.59 *per cent* and 38.96 *per cent* and completion rates between 20.00 *per cent* and 33.70 *per cent*, representing steady progress and moderate implementation, with room for improvement in both areas.

- **Districts with low implementation level:**
  - Vidisha district demonstrated low initiation (34.68 *per cent*) and low completion (14.17 *per cent*), indicating challenges in both starting and completing Category C works.
  - Burhanpur district, despite a moderate initiation rate (50.00 *per cent*), had a very low completion rate (12.50 *per cent*), highlighting significant execution challenges after initialization of approved works, possibly due to operational or administrative issues.

6.2.4 Execution of works relating to Rural Infrastructure (Category D works)

The Management Information System (MIS) identified 45 categories covering 266 types of permissible works. Of these, 105 relate to Rural Infrastructural Assets creation (Category D works), such as rural sanitation, *Gramin Haat*, Kitchen shed, play fields, all weather roads, construction of Storage Godowns, *Gram Panchayat* building, *Anganwadi* Centre etc.

The details of number of works under Category D initiated and completed number of works in selected districts during 2019-24 as on 31 March 2024 are given in ***Table 6.4*** below:

Table 6.4 **Status of Rural Infrastructure related works executed under MGNREGS**

District	Approved Work	Initiated Work	Initiated Percentage	District	Initiated Work	Completed Work	Percentage of completed
Burhanpur	18117	9069	50.06	Raisen	23238	9579	41.22
Umaria	32601	16498	50.61	Betul	20788	8647	41.60
Betul	36598	20788	56.8	Mandla	18822	7856	41.74
Chhindwara	34069	19637	57.64	Vidisha	30180	13036	43.19
Raisen	39608	23238	58.67	Umaria	16498	7464	45.24
Vidisha	50104	30180	60.23	Chhindwara	19637	8901	45.33
Sagar	61963	38914	62.80	Burhanpur	9069	4411	48.64
Mandla	29570	18822	63.65	Sagar	38914	19237	49.43

Source: NREGASoft Portal data

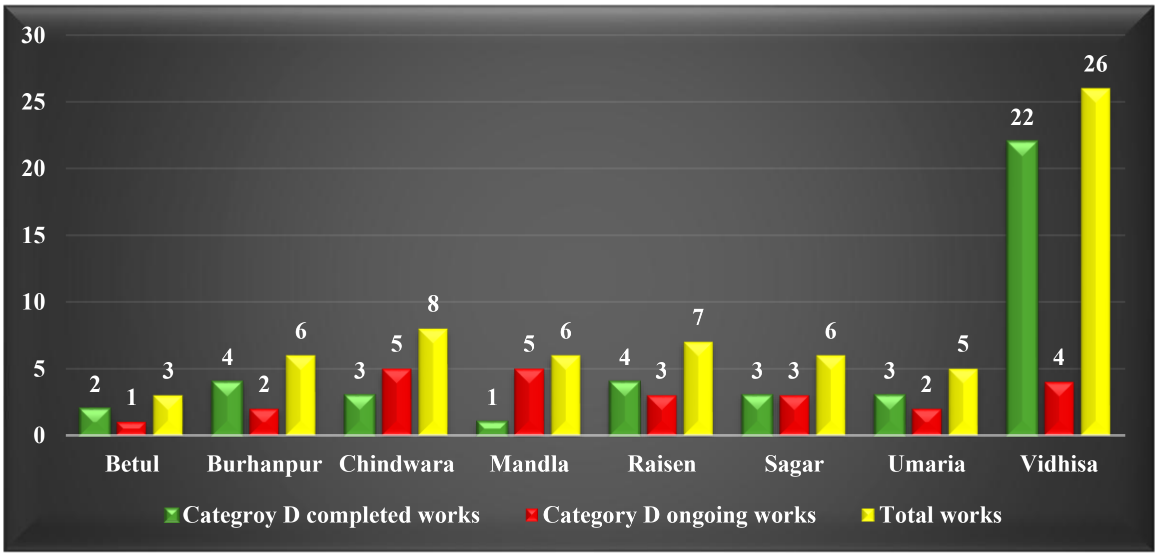
The above table indicates varying levels of works initiation and completion under Category D across the selected districts, as follows:

- **Districts with high implementation levels**:
    - Sagar district demonstrated both high initiation (62.80 *per cent*) and high completion (49.43 *per cent*) rates, indicating strong overall implementation and execution capacity for completion of Category D works.
- **Districts with moderate implementation levels**:
    - The remaining districts had recorded initiation rates ranging from 50.06 *per cent* to 63.65 *per cent*, coupled with completion rates between 41.22 *per cent* and 48.64 *per cent*, which suggests consistent progress in initiating approved works and moderate efforts in completing the initiated works under the category.

6.2.4.1 Audit observations on Joint Physical Verification of Category D works

A Joint Physical Verification (JPV) of 384 works was conducted by the Audit across 64 test-checked GPs under eight selected ZPs during the period from August to October 2024. Of the 384 works inspected, 67 works, comprising 42 completed and 25 ongoing works with a total cost of ₹3.34 crore, were categorized as Category-D works. The status of these works in the selected ZPs is depicted in ***Chart 6.7*** below:

Chart 6.7 | **Representation of completed and ongoing selected works under Category D**



Source: NREGASoft Portal data

The following are instances where major deficiencies were identified during the JPV of the above works:

Details of work	Audit observation
	
Pic 6.13: Geo-tagged picture of stage III of Work ID: 1727007016/RC/22012034518946 **Name of the work:** Construction of Gravel Road for community GP- Barro, JP-Vidisha, ZP-Vidisha **Date of conduct of JPV:** 08.09.2024 **Date of completion of work:** 17.03.2023 **Expenditure:** ₹12,78,774	**Pic 6.14:** Picture taken during the JPV highlights improper slope design, lack of cement concrete work prescribed as per TS, leading to frequent waterlogging that obstructs pedestrian movement. Additionally, the geo-tagged photograph submitted after the completion of work shows the road remained unconstructed. This raises serious concerns regarding the execution of the work and raises doubt about the authenticity of its completion certificate.
	
Pic 6.15: Geo-tagged picture of stage III of Work ID: 1747009074/RC/22012034541652 **Name of the work:** CC Road High School Marg GP-Jaisingpura, JP-Burhanpur, ZP-Burhanpur **Date of conduct of JPV:** 10.09.2024 **Date of completion of work:** 01.11.2022 **Expenditure:** ₹4,96,324	**Pic 6.16:** Picture taken during JPV. It was observed that the work was not completed in accordance with the Technical Sanction, as only 220 meters of the road were constructed instead of the sanctioned 392 meters, raising concerns about the validity of the completion certificate.
No geo-tagged photograph available on the NREGASoft portal	
Work ID: 1727007016/AV/22012034537230 **Name of the work:** Goushala Nirman GP Barro, JP- Vidisha, ZP-Vidisha **Date of conduct of JPV:** 08.09.2024 **Status of work:** Ongoing since 26.11.2020 **Estimated Cost:** ₹35.35 lakh	**Pic 6.17:** Picture taken during JPV, shows an incomplete construction of cattle shed (*Goushala*) with no approach to road from the village. The work was incomplete even after a lapse of four years of its sanction, resulting in infructuous expenditure of ₹30.67 lakh incurred so far.

Besides the above observations audit also found some good practices in form of woks executed under Category D, as detailed below:

Pic 6.18: Work ID:1730005094/AV/22012034570620
Name of the work: Puliya Nirman
GP-Sinwah, JP-Badi, ZP-Raisen
Date of conduct of JPV: 06.09.2024
Date of completion of work: 27.09.2021
Expenditure: ₹186098
Picture taken during JPV. It was observed that the construction of culvert over the drain made transportation easier. Villagers got convenience in carrying tractors, trolleys etc. which made agricultural work faster and easier. Local material and human resources were used better in the construction work.

Government replied (September 2025) that works have been completed and the identified issues of the JPV have been resolved. It was also stated that length of CC Road constructed at GP Jaisingpura, JP Burhanpur, district Burhanpur (***Pictures 6.15 and 6.16** above*) was reduced as per request of local villagers.

While the response states that the identified issues have been addressed, the fact remains that during the joint physical verification, the works were found either incomplete or not in accordance with specifications, which raises concerns about the quality of overall works executed under the scheme. Further, copy of approval of the competent authority was not provided to substantiate the reduction in the length of the road constructed at Burhanpur.

6.3 Inadmissible and incomplete works

6.3.1 Inadmissible works

Para 7.3.9 of the MGNREGA Operational Guidelines 2013 states that digging of private wells (beneficiary-oriented *Kapil Dhara Koop* scheme) is not allowed in semi-critical or critical or over-exploited regions as determined /declared by Central Ground Water Board (CGWB). In such areas only "group wells" will be allowed wherefrom a group of at least three farmers agree to share water.

It was seen that as per GoI report, JP Kurwai (Vidisha District) was classified under semi-critical category[19]. During 2019-24, 33 individual wells were sanctioned and dug in 21 GPs of this JP. However, these works are incomplete for periods ranging between one and five years even after incurring expenditure of ₹21.22 lakh against sanctioned cost of ₹78.94 lakh. Details are given in ***Appendix 6.2***.

JP Kurwai stated (October 2024) that works were sanctioned to beneficiaries on the basis of resolutions of *Gram Sabha*. Further Government endorsed (September 2025) reply of ZP Vidisha, which stated that in 21 GPs, 40 *per cent* of the approved wells were complete. The JP Kurwai was included in the semi-critical category at the government level in the year 2024-25.

The reply is not acceptable as digging of well in semi-critical area and remaining incomplete for long time results not only in unfruitful expenditure but also a potential risk for environmental degradation and legal non-compliance. Further, JP Kurwai was in the semi-critical category in the year 2020.

6.3.2 Approval of new community works despite the incomplete old works

MGNREGA Guidelines 2013 stipulates that the GPs should first accord priority to incomplete works. The list of incomplete works is to be obtained from NREGASoft. Further, Annual Master Circular (AMC) 2018-19 requires GPs to ensure no work remains incomplete beyond one fiscal year, after the year of its proposal.

It was seen that the GPs in the selected 10 out of 16 *Janpad Panchayats* did not complete 189 community works started before 2019-20 and undertook 1131 new community works costing ₹32.86 crore during 2019-22. Consequently, 189 works initiated prior to 2019-20 and 206 works initiated during 2019-22 with expenditure of ₹5.60 crore remained incomplete as of 31 March 2024. Details are shown in ***Appendix 6.3***.

In exit conference (July 2025), Government ensured to issue instructions to comply with the guidelines. Further, it replied (September 2025) that due to delays in material payments from the GoI, works that are physically completed at the site are still shown as 'in progress' on the MGNREGA portal. Currently, administrative pro-activeness and technical support are being ensured to complete the pending community works. Districts have also been instructed to prioritize compliance with guidelines while planning works and to ensure 100 *per cent* completion of spill-over works.

The reply is not acceptable since approving new MGNREGA works despite incomplete old ones leads to resource mismanagement, reduced asset utility, and weakens transparency and accountability in implementation, as illustrated in following case study.

[19] as per Dynamic Ground Water Assessment of India Report 2020

Case Study

During 2020-23, two livelihood-related works[20] were sanctioned in JP Kurwai and JP Vidisha of ZP Vidisha. Even after a lapse of 24 to 48 months, both works remained incomplete, despite incurring expenditures of ₹3.76 lakh and ₹4.44 lakh respectively. It was observed that only civil structures were constructed, with no nurseries developed as intended.

Pic 6.19:
Work ID 1727003015/DP/22012034492677 Incomplete Nursery Garden storage at GP Layra (Village Layra), JP Kurwai (JPV dated 25.09.2024 and work is ongoing since 15.09.2020)

Pic 6.20:
Work ID 1727007014/DP/22012034551763 Incomplete Nursery Garden storage at GP, Salaiya, JP Vidisha (JPV dated 30.09.2024 and work is ongoing since 27.05.2022)

It was further observed that 85 and six additional works were approved for these GPs in the subsequent years. Of these, five and two works, respectively, were pending for completion as of 31-03-2024.

The above incidents indicate that priority was not given to ensuring the completion of ongoing works within one fiscal year following their proposal, while approving new works for these GPs.

JP Kurwai acknowledged (January 2025) the fact and stated that efforts would be made to construct the Nursery Garden through Self Help Group (SHG) while JP Vidisha did not respond (June 2025).

6.4 Convergence with other programmes

6.4.1 Execution of micro irrigation works without convergence

As per guidelines, the objectives of MGNREGA namely creation of durable assets and securing livelihood of rural households can be facilitated through convergence of MGNREGA works with resources of other programmes/schemes available with Panchayats and other line departments. These resources are not restricted to availability of funds but include technical expertise and know-how that officials of the line departments may be endowed with.

Annual Master Circular (AMC) 2018-19 stipulates that Natural Resource Management (NRM) related works under MGNREGA shall be taken up in convergence with *Pradhan Mantri Krishi Sinchayee Yojana* (PMKSY), Integrated Watershed Management Programme (IWMP) and Command Area Development and Water Management (CAD&WM) schemes for better outcome of water conservation and water harvesting.

[20] Nursery Garden storage in GP, Salaiya (Bharkhedi) of JP Vidisha and GP, Layra of JP Kurwai

Thus, micro-irrigation works like Construction of Irrigation Open Well for Community, Repair & Maintenance of minor Canal for Community, Construction of distributary Canal for Community, etc. were also required to be carried out through convergence with resources of other programmes/schemes available with Panchayats and other line departments.

It was observed that in selected ZPs, except Burhanpur[21], 309 micro irrigation works[22] under NRM were executed during 2019-24. However, none of these were taken up in convergence. An expenditure of ₹21.90 crore was incurred on these micro irrigation works against sanctioned cost ₹34.98 crore. The details are given in ***Table 6.5*** below:

(₹ in crore)

Table 6.5	Details of micro irrigation works under NRM executed in test checked districts without convergence during 2019-24		
Name of ZP	**No of works**	**Sanctioned amount**	**Expenditure**
(1)	**(2)**	**(3)**	**(4)**
Betul	9	0.40	0.21
Chhindwara	24	0.83	0.65
Mandla	187	29.27	18.72
Raisen	4	0.21	0.18
Sagar	66	3.76	1.89
Umaria	13	0.30	0.11
Vidisha	6	0.21	0.14
Total	**309**	**34.98**	**21.90**

Source: NREGASoft portal data

In its response, the concerned JPs accepted the fact (September/October 2024) that IWMP related works under NRM works were not executed under convergence. Government further replied (September 2025) that non-convergence of works occurred due to coordination difficulties with other departments, unavailability of PMKSY/IWMP schemes in all *Gram Panchayats*, and the need for timely work approval to ensure prompt employment.

The fact remains that executing minor irrigation works under MGNREGA without convergence resulted in over-reliance on MGNREGA funds, thereby missing the opportunity to share material costs through related schemes like PMKSY, IWMP and CAD&WM Schemes.

6.4.2 Permissible works not taken up under convergence

The Panchayat and Rural Development Department, GoMP (October 2020), issued instructions allowing the construction *of Anganwadi Bhawans* and *Panchayat Bhawans*

[21] In Burhanpur, no micro-irrigation works were executed during 2019-24.

[22] like construction of canals/community water course for micro irrigation, individual/community farm ponds and open wells

through the convergence of grants from the 15th Finance Commission with MGNREGA funds. Additionally, as per the MGNREGA Annual Master Circular 2018-19, one playfield per *Gram Panchayat* was required to be developed through convergence with the Rajiv Gandhi Khel Abhiyan (RGKA) or any other Central/State government initiative in combination with MGNREGA. The construction of Anganwadi buildings, Panchayat Bhawans, and playfields is permissible under the list of admissible works as outlined in Schedule I of the MGNREGA Act, 2005.

In the selected *Gram Panchayats* GPs, audit observed non-availability of essential community infrastructure, such as Panchayat Bhawan in three GPs, *Anganwadi Bhawan* in eight GPs, and playfields in three GPs. Although there is a provision for constructing such infrastructure through convergence of MGNREGS, and despite the evident lack of these facilities, the concerned department did not take the initiative to execute these works. This lack of action resulted in underutilization of scheme funds at the GP level and deprived the communities of improved access to these basic facilities. Details are given in ***Appendix 6.4***.

In exit conference (July 2025), Government stated that construction of 4,000 *Anganwadi* Centres remained incomplete under convergence, due to the instructions issued by the Women and Child Development Department. Further, it replied (September 2025) that due to non-availability of funds received under the 15th Finance Commission grant and from the Directorate of Panchayat Raj, works were not approved for convergence.

The fact remains that works related to establishment of essential infrastructure, were not taken up through convergence of MGNREGS. Further, copy of instructions to not execute *Anganwadi* works was not provided in support of reply.

6.5 Provision of worksite facilities

Para 7.12 of the Guidelines provides that worksite facilities such as medical aid, drinking water, and shade must be provided at all worksites. First aid boxes should be regularly replenished and must not contain expired medicines. In cases where water sources are distant, arrangements like trolleys may be needed to ensure drinking water availability. If five or more children below six years accompany working women at a site, a crèche must be set up, and one-woman worker should be assigned to care for the children, receiving wages equal to the prevailing unskilled rate. All related expenditures should be recorded separately and booked under administrative expenses, not as part of the work cost.

As per information furnished by selected JPs it was observed that JPs did not incur any expenditure on work site facilities under administrative expenses during 2019-24. The absence of worksite facilities led to reduced participation of women workers as highlighted in ***Paragraph 5.4.1***, and health and safety risks for labourers.

The selected GPs through its reply accepted the deficiency and replied that only drinking water facility was made available to the wage seekers. The Government further stated (September 2025) that compliance with the instructions was not possible due to inadequate administrative budget for worksite facilities under the scheme.

The reply is not acceptable, as the guidelines clearly states to provide necessary worksite facilities, which were not adhered to.

6.6 Works linked to Agriculture and Allied Activities not taken up as per norms

As per 4(2) of schedule I of MGNREG Act 2005, at least 60 *per cent* of the works to be taken up in a district in terms of cost shall be for creation of productive assets directly linked to agriculture and allied activities through development of land, water and trees as per the provision of MGNREGA.

It was seen that 31.75 *per cent* (₹350.73 crore out of ₹1104.66 crore) of expenditure was incurred on works related to agriculture and allied activities in ZP Vidisha during 2019-24. This is significantly lower than the required threshold of 60 *per cent* the works to be taken up.

In exit conference (July 2025), Government stated that schemes like PMAY attracts more employment due to which less works related to agriculture and allied activities could be executed. However, the Government is taking up *Jal Ganga Abhiyan* relating to construction of ponds and *Ek Bagiya Maa ke Naam* for plantation works on river banks such as Narmada River, for better coverage of works related to Agriculture and allied activities. Further, it replied (September 2025) that due to revision of categories of permissible works (March 2025) agriculture-based works and Natural Resource Management (NRM) works were separated, leading to a decline in the percentage of agriculture-based works.

The reply is not acceptable since non-compliance of the provisions adversely impacted creation of productive assets linked to agriculture and allied activities. Further, separation of agriculture-based and NRM works was made in 2025, i.e. after audit period (2019-24). However, the initiative of the Government to promote water conservation and enhance the coverage of works related to Agriculture and allied activities through *Jal Ganga Abhiyan* and *Ek Bagiya Maa ke Naam*, will be commendable subject to the achievement of intended outcomes.

6.7 Non-maintenance of Wages and Material ratio

MGNREG Act 2005 provides that the cost of material component including the wages of the skilled and semi-skilled workers shall not exceed forty *per cent* at the district level in the works taken up by GPs and implementing agencies.

However, an analysis of MIS data available on the MGNREGA portal showed that during the year 2020-21, a total of 23,041 works were executed in Vidhisha district, incurring an expenditure of ₹203.40 crore. Of this, only ₹114.58 crore (56.33 *per cent*)[23] was spent on wages, falling short of the mandated minimum wage expenditure of 60 *per cent*. This deviation led to a shortfall in employment generation, amounting to ₹3.93 lakh person-days[24].

On further scrutiny it was observed that out of 3,257 sanctioned non-convergence works, with an estimated total cost of ₹80 crore across two of its JPs[25], 736 works (23 *per cent*) had material component costs ranging from 60 *per cent* to 90 *per cent*. This excessive allocation to material costs contributed to the overall wage expenditure falling below the prescribed 60 *per cent* threshold.

Further, the above issue indicates partial improvement in adherence to audit observations from previous Audit Reports, which had also highlighted irregularities in maintaining the prescribed wage-to-material ratio during the execution of works.

ZP Vidisha replied (September 2024) that a work plan for all construction works including convergence works is prepared at district level and expenditure on wages and material is incurred as per prescribed ratio. Further, the Government replied (September 2025) that the ratio of labour to material expenditure was maintained at 63.67 *per cent* by ZP Vidisha during the year 2020-21.

Reply is not acceptable as the cited ratio was excluding the unpaid wages[26]. The overall cost of material component including the wages of the skilled and semi-skilled workers exceeded 40 *per cent* at the district level in that year.

6.8 Execution of Rural Connectivity works beyond permissible limit

Giving reference to the instructions of Annual Master Circular (AMC) 2021-22, PRDD directed (February 2023) that 65 *per cent* of expenditure should be incurred on Natural Resources Management (NRM) works and 20 *per cent* will be spent towards wages for *Pradhan Mantri Aawas Yojana* (PMAY) Rural, GP *Bhawan*, *Anganwadi*, Kitchen shed,

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23 Source Report 7.2.2 of NREGASoft portal.

24 Person-days are calculated by dividing ₹7.46 crore (60 *per cent* of total expenditure i.e. ₹122.04 crore - actual expenditure on labour component i.e. ₹114.58 crore) by average of wages during the period during 2020-21 i.e.- ₹190/ PD

25 JP Lateri and JP Sironj

26 Source Report 7.1.2 of NREGASoft portal.

etc. The balance 15 *per cent* could have been spent on construction of Farm/Rural connectivity roads.

It was seen that ZP Chhindwara, ZP Raisen and ZP Vidisha exceeded this limit by incurring 15.72 *per cent*, 18.02 *per cent*, and 23.46 *per cent* respectively on rural connectivity works during 2023-24. Details are given in ***Table 6.6*** below:

(₹ in crore)

Table 6.6 **Works executed beyond permissible limit during 2023-24**

Name of ZP	No. of total works in LB	Cost of total works of LB	No. of works relating to rural connectivity	Cost of works relating to rural connectivity	Percentage of cost of work incurred on rural connectivity
Chhindwara	11092	440.59	869	69.25	15.72
Raisen	5954	103.71	1070	18.69	18.02
Vidisha	10279	209.53	1238	49.16	23.46

Source: NREGASoft portal data

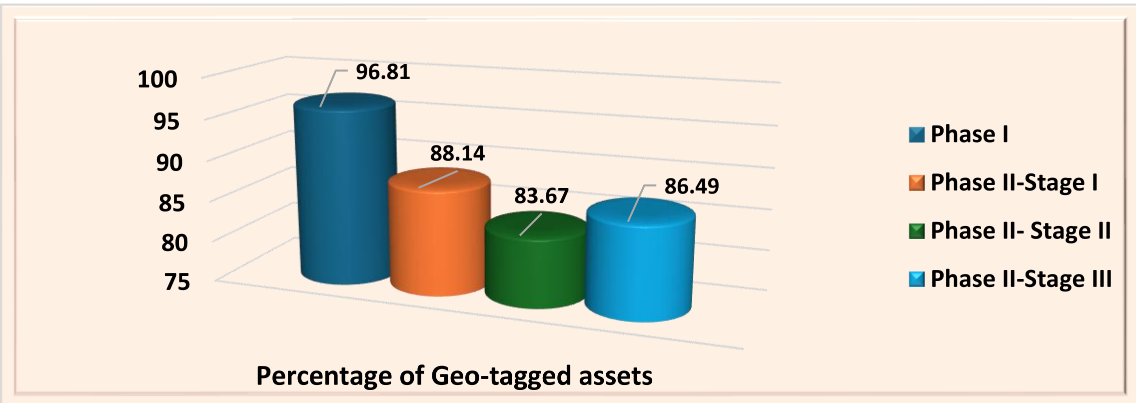
Government replied (September 2025) that the AMC 2021-22 does not prescribe any expenditure limit for rural connectivity works.

Reply is not acceptable since directions of PRDD, to incur expenditure within prescribed threshold limit of 15 *per cent* on farm/rural connectivity roads works were issued in accordance with the provisions of AMC 2021-22.

6.9 Geotagging of MGNREGA assets

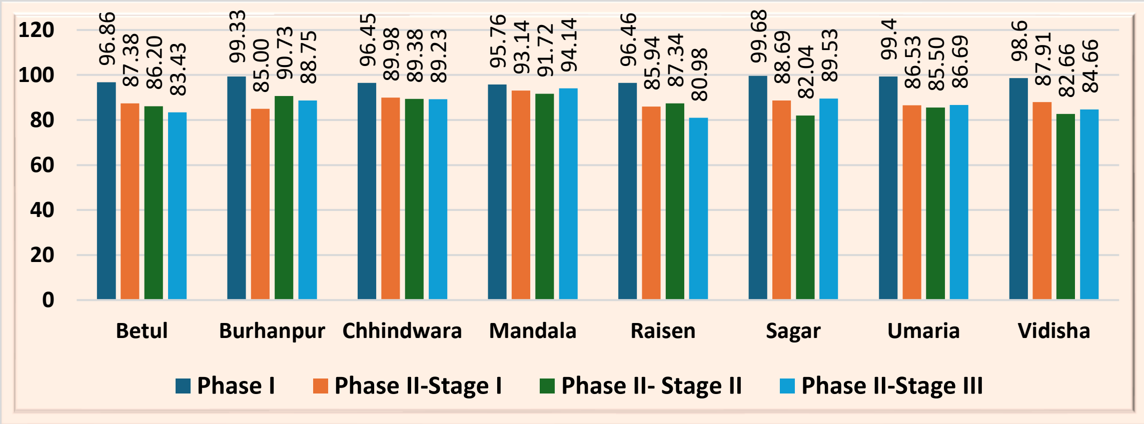
As per para 7.16.2 of Operational Guidelines, Geo-tagged time-stamped photographs of the site before the start of work (Stage 1), at intermediate stage (Stage 2) of the work and after its completion (Stage 3) should be uploaded onto NREGAsoft. Geo-MGNREGA is implemented in two phases where Phase I involves the geotagging of completed assets created before 01 November 2017, and Phase II mandates three-stage geotagging i.e. before, during, and after execution for all works initiated on or after 01 November 2017. Status of geotagging in the state and selected districts is shown in the ***Charts-6.8*** and ***6.9*** below:

Chart 6.8 **Details showing percentage of assets Geo-tagged in Phase I & II in the State**



Source: NREGASoft Portal Data

Chart 6.9	Details showing percentage of assets Geo-tagged in Phase I & II in test checked districts



Source: NREGASoft Portal data

From the above charts, it can be seen that despite notable progress, the geotagging of MGNREGA assets in the state remains incomplete and indicates gaps in transparency and monitoring. The untagged 89,054 (3.19 *per cent*) assets from Phase I and only 83.67 to 88.14 *per cent* geotagging across Stage I to Stage III in the state and the coverage of geotagging 95.76 to 99.68 *per cent* assets for Phase I and only 80.98 to 94.14 *per cent* geotagging across Stage I to Stage III in the selected districts, indicate that a significant number of assets lack geographical authentication, highlighting the need to address implementation shortcomings and strengthen accountability mechanisms.

The Government did not furnish any reply concerning the pendency in geo-tagging of works.

6.10 Conclusion

Audit observed that the State gave the highest priority to Category B works, which accounted for 62.51 *per cent* of the total approved works, including those under *Pradhan Mantri Awas Yojana* (PMAY). In contrast, Category C works were given least priority, accounting for just 0.10 *per cent*. Across all categories, there was a significant gap between approved and completed works, indicating potential issues in execution.

Only 25.02 *per cent* (Category C works) to 46.14 *per cent* (Category B works) initiated works were completed in five years, which indicates concerns like delays in planning, fund disbursal, and administrative inefficiencies. The delay in completion of works not only hampered the creation of durable rural assets but also resulted in wasted resources.

During Joint Physical Verification (JPV) of selected works, several items specified in the approved Technical Sanction were found to be missing at the site. Moreover, audit observed twelve assets so created were either non-functional or not serving their intended purpose. No tangible signs of progress were also observed for six works reported as ongoing.

Individual private wells were dug in regions classified as critical or over-exploited and the new community works were approved despite works remaining incomplete beyond one fiscal year, after the year of its proposal.

Majority of convergence works primarily limited to those executed by the Panchayat and Rural Development, GoMP and its associated schemes, attributing to execution of micro-irrigation works without convergence. The absence of worksite facilities led to reduced participation of women workers, and health and safety risks for labourers. Further, instances were observed where expenditure on agriculture and allied activities remained below the prescribed threshold, while that on rural connectivity works surpassed it.

The partial improvement in compliance with audit observations from previous Audit Reports, particularly regarding the quality and standards of works executed as well as adherence to the prescribed wage material ratio, indicates need for an improvement in the monitoring of works undertaken.

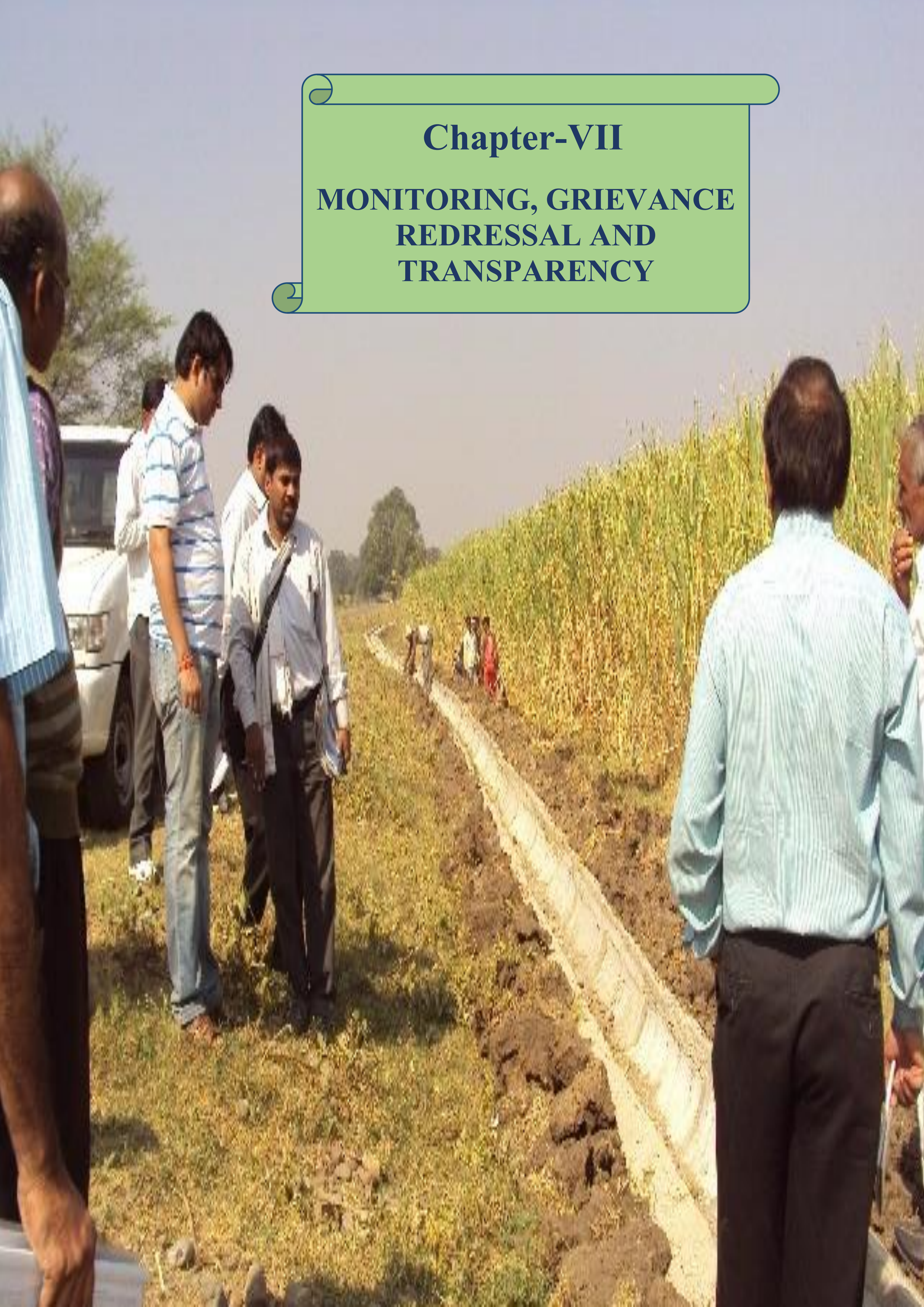
6.11 Recommendations

We recommend that Government should ensure

- *a balanced and need-based selection of permissible activities under MGNREGA, instead of giving priority to a single category of works, to maximize employment and asset creation* ***(with reference to Paragraph 6.2)****.*
- *creation of assets as per approved estimates, their effective utilization for intended purposes, and the provision of worksite facilities specifically to encourage the participation of women workers* ***(with reference to Paragraph 6.2.1 to 6.2.4.1)****.*
- *avoidance of approving individual private wells in critical or over-exploited regions, as well as the approval of new works in GPs with incomplete projects exceeding one fiscal year* ***(with reference to 6.3.1 and 6.3.2)****.*

Chapter-VII

MONITORING, GRIEVANCE REDRESSAL AND TRANSPARENCY



Chapter VII MONITORING, GRIEVANCE REDRESSAL AND TRANSPARENCY

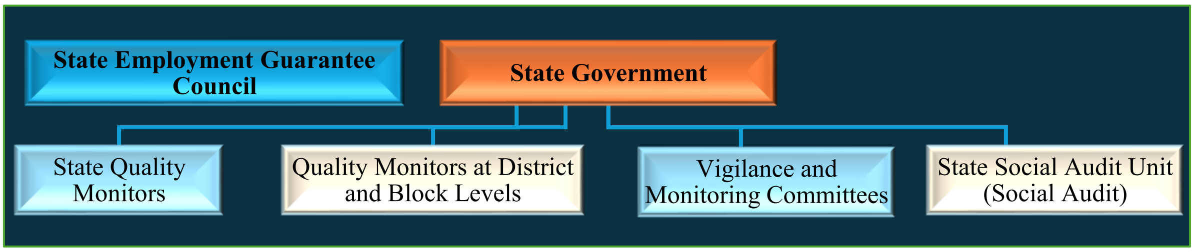
Major Audit Findings

- Only one General Body meeting was held against the required 10 meetings during audit period and non-Government members were not nominated.
- Required Vigilance mechanism was not developed.
- State Quality Monitoring Cell and District Quality Monitoring Cell were not constituted.
- The Council and the department did not make sufficient efforts to address the audit observations of previous Audit Reports.
- Effective grievance/complaint redressal system was not operational.

7.1 Monitoring Framework for MGNREGS works at State level

The MGNREG Act 2005 and the Operational Guidelines 2013 prescribes monitoring at National level, State level and District level through Vigilance and Monitoring Committees, District Quality Monitors, State Quality Monitors, National level Monitors, State Employment Guarantee Council, and Social Audit by State Audit Unit (SAU) as detailed in ***Chart 7.1*** below:

Chart 7.1 Monitoring Framework for MNGREGS works at State level



Source: MGNREGA, 2005 and MGNREGA Operational Guidelines, 2013

7.2 Monitoring by Madhya Pradesh State Employment Guarantee Council

Section 12 of MGNREGA 2005 envisages that the State Government shall constitute State Employment Guarantee Council with a Chairperson and such number of official/non-official members determined/nominated by the State Government from Panchayati Raj Institutions (PRIs), organisations of workers and disadvantaged Groups, ensuring prescribed representation of women, Scheduled Caste, Scheduled Tribes, Other Backward Class and Minorities.

The GoMP constituted (January 2006) the Madhya Pradesh State Employment Guarantee Council (MPSEGC). The MPSEGC is responsible for ensuring the implementation of the Mahatma Gandhi National Rural Employment Guarantee Scheme in the State.

7.2.1 Shortfall in conduct of General Body meetings

As per MPSEGC Rules, 2006, there will be a General Body (GB) to advise the State for effective implementation of the Scheme. Further, as per Rule 7 of MPSEGC Rules, apart from the Chief Minister, various ministers and other Government officers, the State Government shall nominate six non-Government members for the GB from various strata[27] of the society. Rule 12.1 *ibid* states that GB will hold at least two meetings in a financial year.

Audit noticed that against the required 10 General Body meetings during 2019-20 to 2023-24, only one meeting was held (February 2022) and that also without nominations of non-Government members to the GB, leading to non-participation and non-representation of various strata of society. The inadequate conduct of GB meetings adversely affected the monitoring of the scheme implementation. Further, the participation of non-government members from various strata by nominating them for the General Body meeting could have enhanced the outcome of meeting by sharing the experience and problems of their society.

The issue indicates non-adherence to audit observations of previous Audit Reports, which highlighted irregularities relating to inadequate conduct of General Body Meetings.

In exit conference (July 2025), Government accepted the fact of inadequate conduct of GB meetings. It was also informed (September 2025) that actions are being taken for the nomination of non-governmental members.

7.3 Monitoring by State/District Vigilance Cells and Local Vigilance Monitoring Committee

Paras 13.6.2, 13.6.3 and 13.6.4 of the Guidelines provide that a State Vigilance Cell (SVC) consisting of a Chief Vigilance Officer (CVO), District Vigilance Cell (DVC) and Vigilance and Monitoring Committee (VMC) were to be set-up at the State, District and local level respectively for receiving complaints about the implementation of the Scheme, for conducting regular field visits to detect irregularities, and for taking suo-motu action based on reports appearing in the media, visit to the work sites and interaction with workers.

It was seen that SVC, DVC and VMC were not set up as per requirement of the Guidelines. The absence of these entities undermined the monitoring mechanism, diminishing

[27] one member from each category. 1. Representative of PRIs 2. Schedule caste 3. Schedule Tribes,4. Other Backward Classes 5. Minority 6. Non-Government organization.

transparency, accountability, and effectiveness in scheme implementation, as highlighted in preceding Chapters of the report.

In exit conference (July 2025), Government stated that efforts are being made to establish these entities on priority. Further, it replied (September 2025) that the MPSEGC had constituted (December 2024) a Public Grievance Redressal Cell.

7.4 Quality Control by Quality Monitoring Cells

Para 14.7, 14.9 of the Guidelines and Para 7.12.1 of AMC 2019-20 stipulate that a quality monitoring cell should be constituted at the State and District level as following:

State Quality Monitoring (SQM) Cell	District Quality Monitoring (DQM) Cell
• Panel of 10–15 technical officials (retired Executive Engineers) will monitor and evaluate ≥10 *per cent* of works costing ≥₹5 lakh (Kutcha) and ≥₹10 lakh (Pucca) under MGNREGS in each district in two stages: during construction and after completion • Director (QM) (of the rank of Superintending Engineer) will coordinate the work of all SQMs in the State. • SQM will submit Quarterly Consolidated Report (of all districts) to State Government through QM. • Outcomes of monitoring will be uploaded to NREGASoft.	• Panel of 10–15 retired Assistant Engineers (AEs) will monitor and evaluate ≥10% of works, costing ≥₹3 lakh (Kutcha) and ≥₹5 lakh (Pucca) in two stages: during construction and after completion • Outcomes of monitoring will be uploaded to NREGASoft

It was observed that 15 members were nominated (June 2022) as State Quality Monitors to look after monitoring at state level. However, no district level Quality Monitoring Cell was established in the state.

The establishment of the SQM Cell without corresponding DQM Cells limits ground-level oversight, reducing the effectiveness of quality assurance and timely corrective action in MGNREGA implementation. This undermines assurance regarding the quality and durability of the executed works.

In exit conference (July 2025), Government stated that efforts are being made to establish these entities on priority.

7.5 Follow-Up on audit observations and recommendations of previous Audit Reports

The audit assessed whether the Government had taken appropriate corrective actions in response to the audit observations raised in previous Audit Reports. Accordingly, observations of a similar nature identified during the current audit have been summarized in ***Table 7.1*** below, to highlight the compliance status and remedial measures undertaken by the department and MPSEGC along with its impact:

Table 7.1 Follow-up on Previous Audit Observations

Sl. No.	Earlier Audit Reports 2012 and 2016		Implementation	Current Audit Report Para No.	Impact
	Particular	Brief of audit observation			
1	Financial Management	Funds in range between 12 and 34 *per cent* remained unspent	Improved as more than 95 *per cent* funds utilized except in 2021–22	4.2	Better employment generation and enhanced livelihood support
2	Employment to vulnerable groups	Employment to ST beneficiaries was low (42 to 45 *per cent*)	Partially improved – increased to 61.04 *per cent*	5.4.1	Denial of adequate livelihood support to vulnerable households
3	Execution of works	Impermissible works were executed	Partially improved – inadmissible, incomplete, and wasteful works continued	6.2.1.1	Inefficient and wasteful expenditure of funds
4	Wage-Material Ratio	Expenditure on material exceeded prescribed limit	Partially improved – some instances of excess expenditure persisted	6.7	Risk of wage expenditure falling below mandated 60 *per cent* threshold
5	Grievance Redressal Mechanism	Nearly 24 *per cent* complaints remained undisposed	Partially improved – 14 *per cent* complaints still pending in selected ZPs	7.5.2	Delay in disposal of complaints weakened transparency and accountability
6	Social Audit	Prescribed procedure not followed	Partially improved – audits conducted only in 31–50 *per cent* cases	8.4.1	Risk of irregularities and non-protection of workers' rights
7	Appointment of key functionaries	Key posts such as GRS, PO, ADPO, and block staff were not fully deployed	Marginal improvement – full-time PO not appointed in any test-checked JP	3.8	Weak supervision at PO level leading to inadequate implementation
8	Preparation of District Perspective Plan (DPP)	DPPs were not prepared or not submitted for approval	No improvement	3.4	Needs and gaps across sectors, particularly for convergence, remained unidentified
9	Planning (Development Plan)	Scheduled dates for approval of annual plans not adhered to	No improvement	3.6	GPs unable to assess actual needs and resources for development works
10	Labour Budget	Wide variation between budgeted and actual expenditure	No improvement – LBs not prepared through bottom-up approach	3.6.1	Huge variations persisted between projected and actual person-days
11	Payment of wages	Payment delays ranged from 30 to 360 days	No improvement as delays persisted; compensation of ₹9.07 crore pending (as of March 2024)	4.5	Defeated the objective of assured and timely wage support

Sl. No.	Earlier Audit Reports 2012 and 2016		Implementation	Current Audit Report Para No.	Impact
	Particular	Brief of audit observation			
12	Issue of dated receipt for job applications	Dated receipts were not issued to applicants	No improvement	5.2	Audit could not verify compliance with 15-day employment guarantee
13	Maintenance of Employment Register	Mandatory registers were not properly maintained	No improvement	5.1.1	Reliability of data on the portal could not be confirmed
14	Registration and issue of Job Cards	Procedure not followed for registration and issue of job cards	No improvement – irregularities in timely identification of duplicate/fake job cards; absence of physical records	5.1.2	Wages of ₹1.46 crore paid against subsequently deleted job cards
15	Generation of 100 days' employment	Only 2.31 to 12.60 *per cent* of HHs received 100 days' employment	No improvement – only 1.95 to 5.83 *per cent* of HHs received 100 days' employment	5.3	Undermined the core objective of ensuring livelihood security
16	Functioning of SEGC	SEGC General Body Meetings were inadequately conducted	No improvement – only one meeting in five years, without adequate representation	7.2.1	Compromised monitoring of scheme implementation

Source: Audit Reports on General and Social (Non-PSUs) Sectors for the year ended 31 March 2012 (Report No. 4 of 2013), Audit Report on General and Social Sectors for the year ended 31 March 2016 (Report No. 3 of 2017) and current Audit observations

The table above shows that the department or council has improved or partially improved in seven out of sixteen significant audit findings of previous reports, which were similar to findings of the current audit. However, nine areas remained unimproved, indicating limited progress or inadequate efforts to address the observations.

7.6 Existence and Functioning of Grievance Redressal Mechanism

7.6.1 Appointment of Ombudsman

Para 13.14 of the MGNREGA Operational Guidelines 2013 provides that the State Government shall establish the office of Ombudsman (*Lokpal*) in all districts for expeditious redressal of grievances regarding implementation of the Scheme. The main duties of the Ombudsman include;

- Sending monthly and annual reports 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 sent to MPSEGC and it will also be part of annual report prepared by MPSEGC to be placed in the State Legislature.
- Further, as per Rule 11 (d) of Mahatma Gandhi National Rural Employment Guarantee (Appointment, Power and Duties of the Ombudsman) Madhya Pradesh Rules, 2021, the Ombudsman shall compile a list of reports sent by him in each financial year in respect of every Scheme Authority complained against and report it to the State Government. This report shall also be made available on the Scheme website.

Audit noticed that at present only three *Lokpals* were working for four districts in the State. These Lokpals who were working under Madhya Pradesh *Lokayukt Evam Up-Lokayukt* Adhiniyam, 1981 for redressal of public complaints received during implementation of the scheme. The absence of an appointed Ombudsman (*Lokpal*) in each district, will lead to an ineffective grievance redressal mechanism.

Further, out of 502 complaints received in the Lokpal office, 217 complaints were pending for disposal as on 31 March 2024. It was also observed that *Lokpal* did not submit any monthly/annual report to the State Government/ MPSEGC for uploading on the Scheme website.

The above issue indicates only partial improvement in adherence to audit observations from previous Audit Reports, which also highlighted irregularities in grievance redressal mechanism.

In exit conference (July 2025), Government stated that efforts are being made to establish these entities on priority.

7.6.2 Disposal of complaints

Section 23(6) of the MGNREG Act, 2005 provides that the Programme Officer shall enter every complaint in a complaint register and shall dispose of the disputes and complaints within seven days of its receipt and in case it relates to matter to be resolved by any other authority, it shall be forwarded to such authority under intimation to the complainant. Complaint register should also be maintained at GP, Block and District levels, as required under Para 10.3.9 of the MGNREGA Operational Guidelines, 2013.

Audit noticed that out of 88 Selected Panchayati Raj Institutions, Complaint Registers were maintained only in four ZPs, five JPs and 15 GPs. Further, in eight ZPs, 62 out of 443 complaints received during 2019-24 were pending for disposal as of August 2024 as detailed in ***Appendix 7.1***.

Government replied (September 2025) that instructions were issued for maintenance of complaint registers at the district, block, and GP levels.

The fact remains that in absence of disposal of complaints the grievance redressal mechanism adversely affected.

7.7 Transparency and Proactive disclosure

7.7.1 Citizens' Charter

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

Audit observed that the MPSEGC or selected ZPs/JPs/GPs had not published Citizens' Charter at the places like GP offices, notice boards at worksites, block and district-level MGNREGA offices, etc. during the audit period.

MPSEGC replied (June 2024) that Citizen's Charter was not prepared as administrative funds had not been provided. No reasons were furnished by the selected ZPs/JPs/GPs.

Non-publication of the Citizens' Charter limits transparency and denies citizens clear information about their rights and the responsibilities of officials under MGNREGA.

Government in its reply (September 2025) assured to take necessary action.

7.7.2 Disclosure at the worksites

Para 13.9.1 of the MGNREGA Operational Guidelines, 2013 provides provision of displaying information through citizen information boards at worksite for ensuring transparency at worksite for proactive disclosure through display of citizen information boards.

It was observed that the selected GPs did not furnish any record regarding display of information through citizen information boards at the worksite. Non-display of Citizen Information Boards hampers transparency and prevents workers and citizens from accessing vital information about the worksite.

Government replied (September 2025) that instructions had been issued (April 2018 and February 2020) to display public information boards at each worksite to ensure the quality of works executed under MGNREGA.

The reply is not acceptable since no records in support of disclosure at the worksites were furnished by the GPs.

7.8 Conclusion

Only one General Body meeting was held against the required 10 meetings and that also without nomination of non-Government members. The monitoring and grievance redressal mechanism was deficient due to non-constitution of Vigilance Cells or the Monitoring Committees at the State, District and Local levels. The department did not adhere to comply with previous audit observations, resulting in nine areas remaining unimproved. In the absence of requisite number of Ombudsmen, effective mechanism for grievances redressal was not ensured. Non-preparation of Citizen's charter indicated lack of accountability in the implementation of a rights-based programme like MGNREGS.

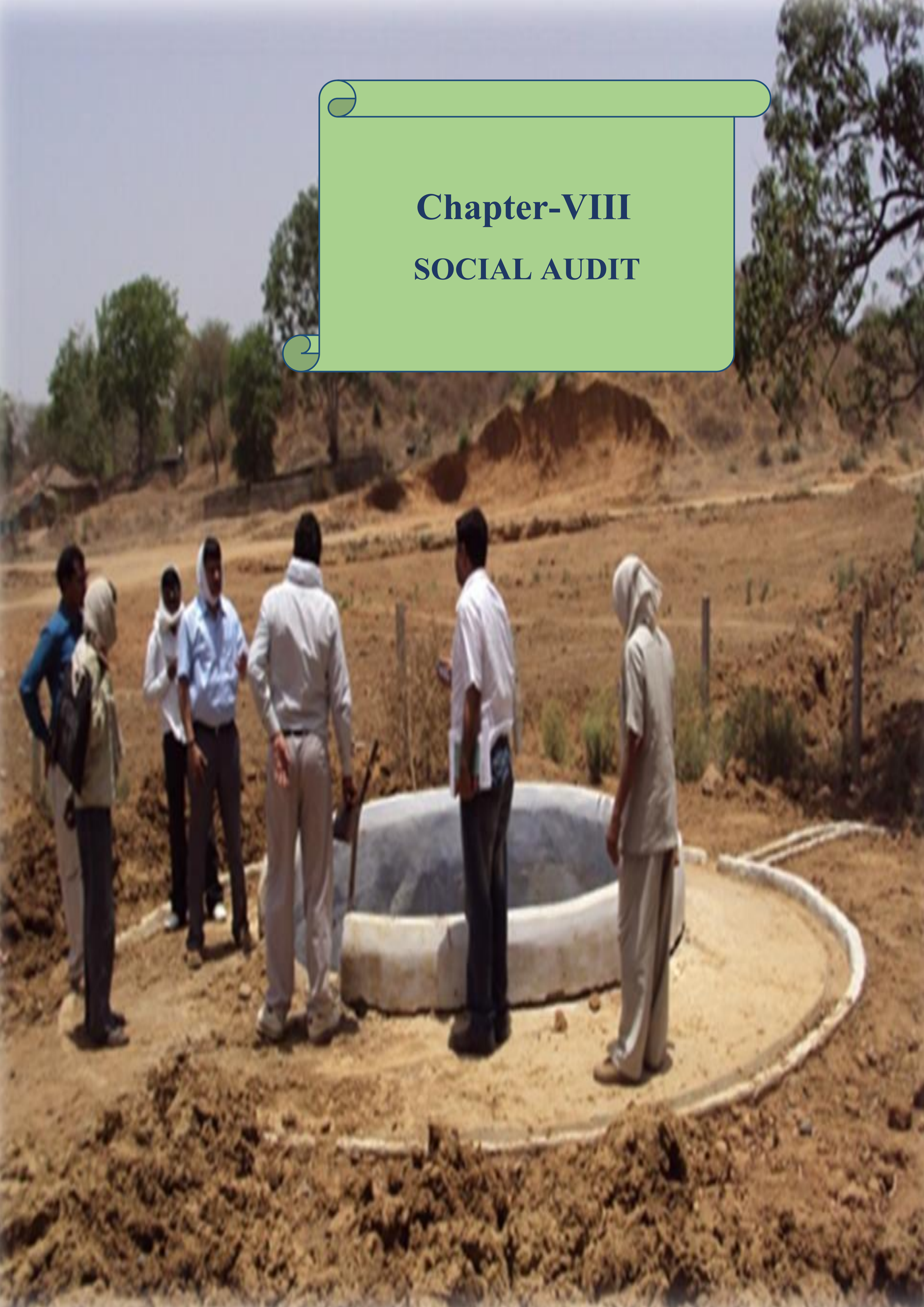
7.9 Recommendations

We recommend that Government should ensure

- *regular conduct of General Body meetings by MPSEGC, formation of Vigilance Monitoring Cells/Committees, appointment of an Ombudsman in each district, strengthening the grievance redressal mechanism and adherence for corrective action on audit observations from previous reports, for establishing an effective monitoring mechanism for the scheme implementation* ***(with reference to Paragraph 7.2.1, 7.3, 7.5, 7.6.1 and 7.6.2)****.*

Chapter-VIII

SOCIAL AUDIT



Chapter VIII SOCIAL AUDIT

Major Audit Findings

- Funds kept outside bank accounts operated for Social Audits.
- Interest received on funds deposited in Bank were not fully remitted to GoI.
- Shortage of manpower in Social Audit Unit (SAU).
- Required Social Audit of twice a year in each GP was not ensured.
- Concurrent social audit not done.
- Poor follow up of Social Audit Observations.

8.1 Social Audit of MGNREGS

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.

Section 17 of the MGNREG Act, 2005 provides that the *Gram Sabha* (GS) shall monitor the execution of works and conduct regular social audits of all the projects taken up within the GP.

8.2 Social Audit set up in the State

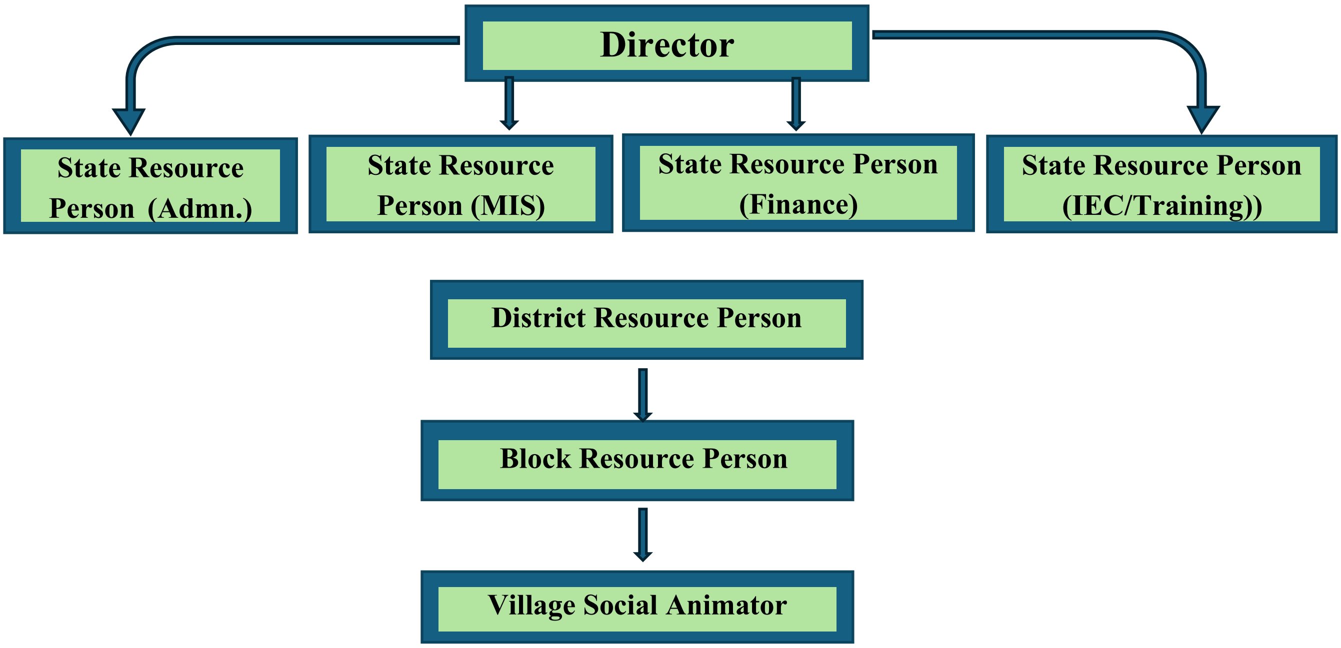
Audit of Scheme Rules, 2011 mandates State Government to facilitate conduct of social audit of the works taken up under the Act in every Gram Panchayat at least once in six months. Rule 4 *ibid* stipulates that each State Government shall identify or establish an independent organization[28] to facilitate conduct of the Social Audit of MGNREGS works through *Gram Sabhas*. SAU is required to identify, train and deploy suitable Resource Persons (RP) at Village, Block, District and State level, drawing from primary stakeholders and other Civil Society Organisations (CSOs) having knowledge and experience of working for the rights of the people.

SAU Resource Persons (RPs) along with the primary stakeholders shall verify the records related to payment, procurement of materials and financial records, visit the work sites, contact the wage seekers, collate records and convene a *Gram Sabha* to discuss the findings of the verification exercise.

Accordingly, the State Government has constituted (January 2013) Madhya Pradesh State *Samajik Sampariksha Samiti* (MPSSSS) as SAU. The organizational structure of SAU at State level is as shown in ***Chart 8.1***:

[28] Social Audit Unit (SAU)

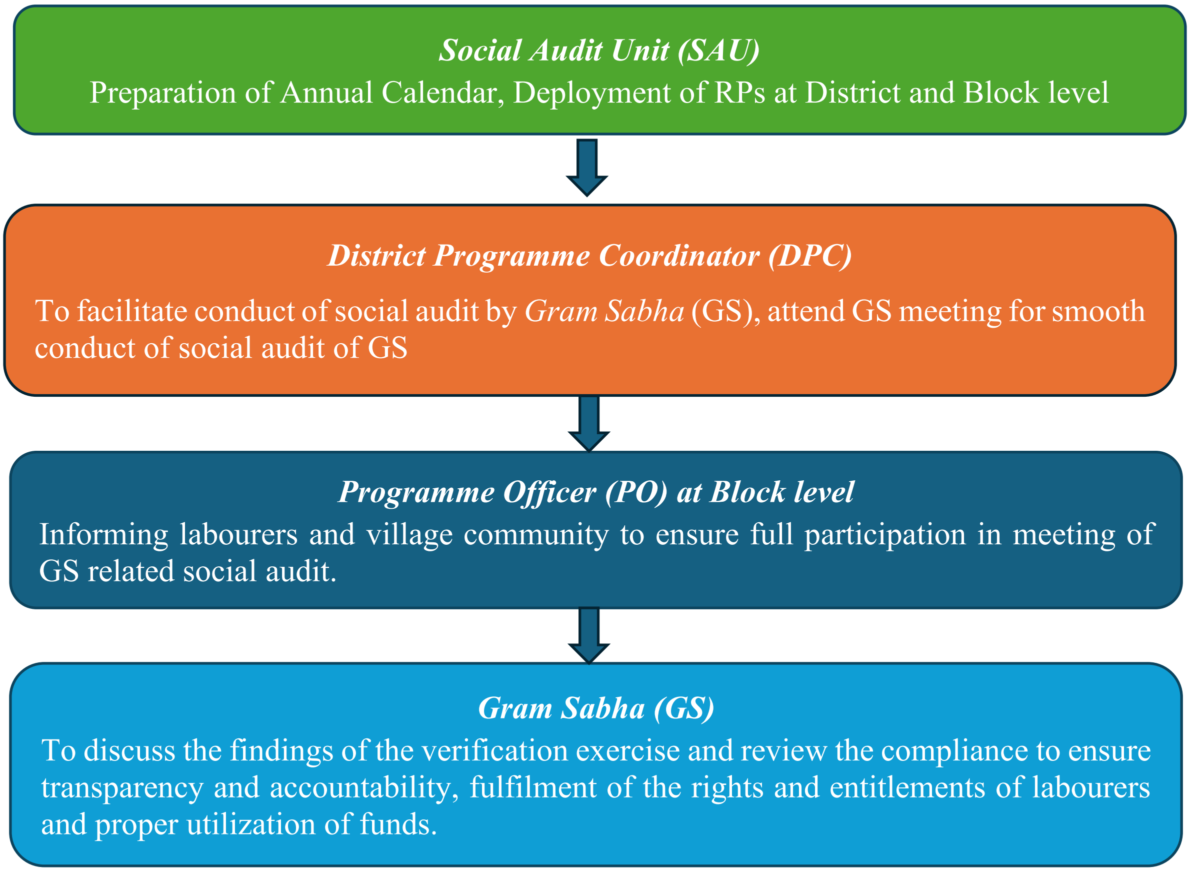
Chart 8.1 | **Organizational Structure of SAU**



Source: Information provided by MPSEGC

The Overview of Social Audit Process undertaken by SAU is given in ***Chart 8.2*** below:

Chart 8.2 | **Overview of Social Audit Process**



Source: Information provided by MPSEGC

It was observed that no training was conducted for personnel at State, District and Village levels as well as CSOs during 2019-24, exclusively for Social Audits. The absence of exclusive trainings for social audit weakened the quality, effectiveness, and independence of the Social Audit process.

The Government did not furnish (September 2025) any reply concerning the shortfalls in conducting trainings exclusively for Social Audits.

8.3 Finances of Social Audit Units

8.3.1 Availability of funds and expenditure

The Director, SAU is responsible for drawing up a proposed budget for conducting of Social Audit in all *Gram Panchayats* of the State at least twice a year. From the State's entitlement of six *per cent* towards administrative expenditure, up to 0.5 *per cent* is earmarked for the State's Social Audit.

The details of availability of funds and expenditure therefrom during 2019-24 are given in **Table 8.1** below:

(₹ in crore)

Table 8.1	Details of availability of funds and expenditure there from by SAU, Bhopal					
Year	**Opening Balance**	**Fund released from GOI**	**Miscellaneous receipt**	**Total available fund**	**Expenditure incurred during financial year**	**Savings (*per cent* savings)**
1	**2**	**3**	**4**	**5**	**6**	**7**
2019-20	17.96	11.83	26.29[29]	56.08	14.93	41.15 (73.38)
2020-21	41.15	0.00	1.08	42.23	10.56	31.67 (74.99)
2021-22	31.67	0.00	4.58	36.25	22.21	14.04 (38.73)
2022-23	14.04	9.63	1.02	24.69	17.98	6.71 (27.18)
2023-24	6.71	18.54	1.02	26.27	25.45	0.82 (3.12)

Source: Information provided by SAU, Bhopal

From the above we see that during the financial years 2019-24, saving between 3.12 *per cent* and 73.38 *per cent* of the available funds was seen.

[29] from FDRs and interests

Government replied (September 2025) that as directions of GoI (2015) SAU conducted social audits in more than 50 *per cent* of *Gram Panchayats* each year from 2019-20 to 2023-24.

The reply is silent about savings of unutilized funds allocated for social audits, which attributed to short coverage of Social Audit in the state during 2019-24 as detailed in subsequent ***Paragraph 8.4.1***.

8.3.2 Blockage of fund amounting to ₹30.00 crore as FDR and Interest amount was not remitted to GoI

According to Para 10.1.6.1 of AMC 2019-20, funds for the SAU will be released from the Ministry to the SAU's independent bank account through the respective State Government. The said amount is used to pay the salary and allowances of the employees posted in the State, District, Block and *Gram Panchayat*. Further, as per instruction issued by GoI (June 2021), Single Nodal Agency (SNA) of each Centrally Sponsored Scheme (CSS) in the State shall compute the total interest earned on the funds received in its account (both from the Central and the State Governments) in the preceding financial year in the first week of April each year. The interest earned will be apportioned by the SNA between the Central and State Governments as per the approved funding pattern of the CSS and shall be deposited in the Consolidated Fund of India.

It was seen that an amount of ₹30.00 crore was transferred from the account of the SAU at Punjab National Bank, Bhopal to Allahabad Bank and made FDR to earn income on the basis of decision (June 2018) of Governing Body. Consequently, these funds were kept outside the SAU’s operational account and remained blocked in an FDR, rendering them unavailable for social audit activities. It was also observed that the interest of ₹2.84 crore[30] earned during 2019-20 to 2022-23 on the above FDR was not remitted to Consolidated Fund of India as per the instructions issued by GoI on 30th June 2021. However, interest earned in 2023-24 was not evaluated and remitted as accounts were pending for preparation at the time of Audit.

In exit conference (July 2025) Government stated that investments in FDs was made as per directions of GB meeting and ensured that action would be taken to return the amount with interest to GoI.

8.4 Shortage of Manpower in SAU

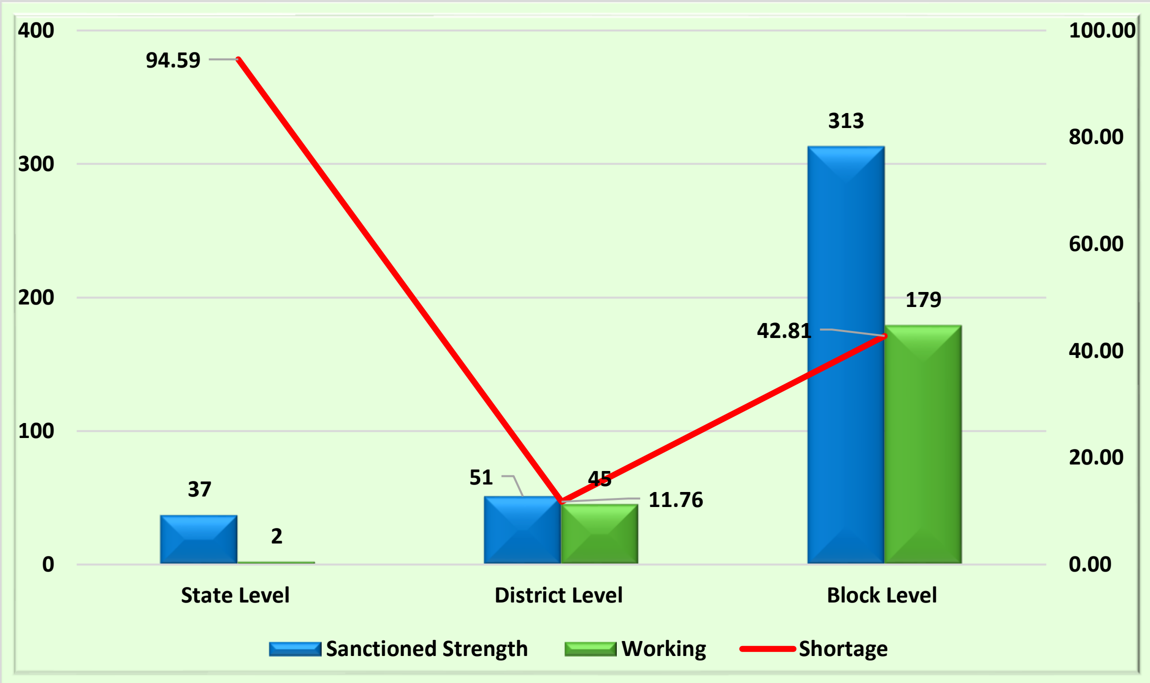
As per para 10.1.4 of Annual Master Circular (AMC) 2019-20, the SAU should be equipped with sufficient staff to ensure smooth functioning. To ensure quality and maintenance of

[30] Interest earned during 2019-20 (₹53.54 lakhs), 2021-22 (₹357.82 lakhs) and 2022-23 (₹13.33 lakhs) – Interest deposited 2022 (₹140.20 lakhs)

ethical standards in the social audit process and to follow-up of the social audit findings, every SAU shall appoint adequate number of State, District and Block Resource persons. The staffing pattern, qualification etc., of personnel to be recruited for SAU at the State, District and Block level will be decided by the State Government in consultation of the Governing Body of SAU.

The status of sanctioned and working post in SAU has been shown in ***Appendix 8.1*** and summarized in ***Chart 8.3*** below:

Chart 8.3	Availability of manpower in state, district and block level



Source: Information provided by SAU, Bhopal

It can be seen from above that out of 37 posts sanctioned at State level, only two posts i.e. Director and State Specialist Social Audit were filled. No action for filling the vacant posts was taken by the Samiti during audit period.

The SAU intimated (June 2024) that filling up the remaining posts was refused by Finance Department, GoMP due to non-availability of enough fund released by GoI for meeting the expenditure of vacant posts.

Government further replied (September 2025) that the vacant positions have not been filled due to insufficient funds received from the GoI and the non-approval of filling the vacant posts by the Finance Department.

The fact remains that vacant posts adversely affected the efficiency, timeliness, and quality of implementation and monitoring of scheme activities, as pointed out in report.

8.5 Non appointment of Quality Monitors at SAU

As per Para 13.2.3 of the MGNREGA Operational Guidelines 2013, the SAU shall have Quality Monitors to facilitate evaluation of asset quality during the social audit. This will ensure durability of assets and their intended usefulness.

Audit noticed that Quality Monitors were not appointed by SAU, Bhopal. Thus, the SAU did not ensure the quality, durability and usefulness of assets created under the Scheme during Social Audit.

Government replied (September 2025) that Quality Monitors were not appointed since there is no sanctioned post for it in SAU.

The reply is not acceptable since Quality Monitors were required to be appointed by SAU as per Operational Guidelines.

8.6 Social Audit of MGNREGS by the Social Audit Unit

8.6.1 Coverage of GPs in Social audit

Para 6 (1) of MGNREGA Audit of Scheme Rules, 2011 stipulates that at the beginning of the year the SAU shall frame an annual calendar to conduct at least one social audit, in each GP every six months. A copy of the calendar shall be sent to all District Programme Coordinators (DPCs) for making necessary arrangements. The social audit will be carried out in a staggered manner all over the State.

It was noticed that SAU did not prepare Annual Calendar for conduct of social audit and issue to all DPCs for preparation of action plan. Audit further noticed that the selected districts planned coverage of GPs on yearly basis instead of six-month basis. The shortage in conducting social audit of GPs in the State is shown in ***Table 8.2*** below:

Table 8.2 **Coverage of Social audit by SAU, Bhopal in the State during 2019-24**

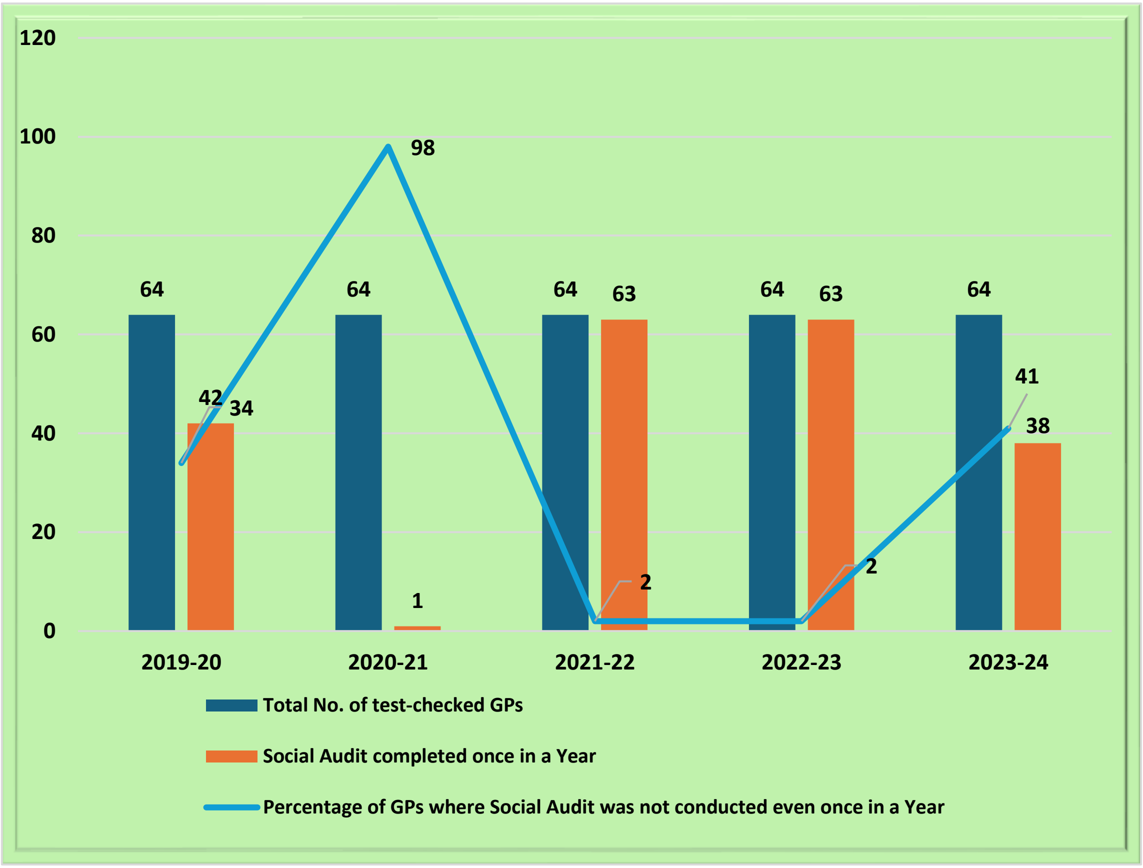
Year	Total number of GPs	Social audit to be conducted (twice in a year)	Social Audit Completed in GPs	Percentage of completion of Social Audit	Percentage of shortfall
2019-20	22777	45554	14186	31	69
2020-21	22809	45618	22809	50	50
2021-22	22777	45554	22777	50	50
2022-23	22727	45454	22727	50	50
2023-24	23011	46022	15174	33	67

Source: Information provided by SAU, Bhopal

From the above, it can be seen that the coverage of social audit between 2019-20 and 2023-24 ranged between 31 and 50 *per cent*. Thus, GPs ranging between 50 *per cent* and 69 *per cent* remained unaudited in these years. It indicates only partial improvement in adherence to audit observations from previous Audit Reports, which highlighted issues related to procedure adopted for conduct of social audits.

Further, in the selected *Gram Panchayats*, it was observed that social audits were conducted either only once or not at all during the year, as illustrated in ***Chart 8.4*** below and detailed in ***Appendix 8.2***.

Chart 8.4	Annual Social Audit in test-checked districts during 2019-24



Source: NAREGASoft Portal Data

It was seen that there was shortage in conduct of social audit ranging between two and 98 *per cent* in selected GPs during 2019-24 even once in a year. The reasons for non-conduct of social audit in test-checked GPs were attributed to prevalence of Covid-19 pandemic during 2020-21 and conduct of Assembly elections.

In exit conference (July 2025) Government stated that since the provision for social audit exists in most of the schemes, it becomes difficult to achieve the target of social audit. Further, it replied (September 2025) that as per directions of GoI (2015), SAU conducted social audits in more than 50 *per cent* of *Gram Panchayats* each year from 2019-20 to 2023-24.

The reply is silent on the issue of not conducting social audits in each GP once every six months, as per rules ibid. The shortfall in coverage of social audits may lead to irregularities in scheme implementation.

8.6.2 Non conducting of Concurrent social audit

Para 10.1.12 of Annual Master Circular (AMC) 2019-20 and 2021-22 issued by GoI stipulates that the concurrent social audit shall be done for all works every month. For this purpose, self-help groups, village social auditors, Village Monitoring Committees (VMCs) and other village level organizations (VOs) will have the right to inspect all records of works done and expenditure made in the GP on a fixed day of the week. Copies of records, where needed, will be provided by the Programme Officer (PO) at a nominal cost. VMC may visit each active worksite once a month. The VMC shall sign its report and submit the same to the PO.

It was seen that no concurrent social audit was found to have been conducted in the State as of March 2024 despite the instructions issued by SAU (June 2020) to Chief Executive Officers of *Zila Panchayats*.

Government replied (September 2025) that neither separate instructions were issued by the GoI for conducting concurrent social audits, nor any additional fund was provided for this purpose. As a result, only regular social audits were conducted using the funds received from the GoI.

The reply is not acceptable since Concurrent Social Audits were not conducted even though provisions were given in AMCs and instructions were issued by SAU to all CEOs.

8.7 Follow-up of Social Audit observations

As per para 7(4) of Madhya Pradesh Social Audit Rules, 2013, the State Govt shall be responsible to take follow up action on the findings of the social audit.

The summary of category-wise Social Audit Paras identified during Social Audits conducted for the period 2019-24 has been given in ***Table 8.3***:

Table 8.3	Status of Year wise Category Wise Social Audit Paras during 2019-24				
Year	**Category wise Social Audit Paras Identified**				
	Grievances	**Process Violation**	**Financial Deviation**	**Financial Misappropriation**	**Total**
2019–20	1674	6846	579	425	9524
2020–21	608	12720	144	331	13803
2021–22	1493	9669	4479	2105	17746
2022–23	1304	7985	7292	2363	18944
2023–24	1342	12505	9693	5509	29049
	6421	**49725**	**22187**	**10733**	**89066**

Source: Information provided by SAU, Bhopal

From the above it is seen that total number of paras increased from 9524 in 2019-20 to 29049 in 2023-24. Further, category wise paras increased 2023-24 in three categories i.e. Process violation, Financial deviation and Financial Misappropriation compared to 2019-20. The pendency of above paras which indicates poor follow up by the State Government in form of the Action Taken Reports on Social Audit.

Government replied (September 2025) that follow-up action on issues identified through the social audit process is an ongoing procedure and instructions for recovery were issued (July 2025) to all the districts.

The absence of timely follow-up on the social audit results in delayed corrective measures, undermine accountability, and reduce the overall impact of the audit process.

8.7.1 Recovery of amounts of Financial Mis-appropriation cases raised in Social Audit

The year-wise recovery of amounts for the Financial Mis-appropriation issues decided on reports of Social Audit during 2019-24 are given in ***Table 8.4***:

(₹ in lakh)

Table 8.4	Recovery Status of Financial Misappropriation issues during Social audits in the State during 2019-24					
Year	**Decided issue for recovery**		**Recovered issue and amount**		**Pending issue and amount**	
	No.	**Amount**	**No.**	**Amount**	**No.**	**Amount**
2019-20	92	25.03	88	22.16	04	2.87
2020-21	01	0.05	01	0.05	00	00
2021-22	861	107.80	836	97.15	25	10.65
2022-23	1446	104.52	1439	102.66	07	1.86
2023-24	2121	87.22	2086	69.23	35	17.99
Total	**4521**	**324.62**	**4450**	**291.25**	**71**	**33.37**

Source: NREGASoft Portal Data

From the above it can be seen that 4521 issues of financial misappropriation were decided for recovery against which an amount ₹2.91 crore was recovered in 4450 cases and recovery of ₹0.33 crore was pending in 71 cases.

Government replied (September 2025) that instructions for recovery were issued (July 2025) to all districts.

The fact remains that the recovery process for identified financial misappropriation is still incomplete.

8.8 Conclusion

Fund available for social audits, was kept out of the bank account by making FDR in another bank against the provisions. The interest earned on the FDRs was not fully remitted to respective Consolidated Fund. There was huge vacancy in Social Audit set up. Quality Monitors were not appointed for Social Audit in the State. There was large shortfall in coverage of social audit in the State. SAU did not ensure to conduct concurrent social audits. Recovery of ₹0.33 crore was pending in Financial Mis-appropriation cases.

The partial improvement in compliance with audit observations from previous Audit Reports, particularly regarding conduct of social audit, indicates need for further improvement in the area.

8.9 Recommendations

We recommend that Government should ensure

- *remittance of unutilized social audits funds to GoI* ***(with reference to Paragraph 8.3)****,*
- *strengthening of social audit by providing adequate manpower to carry out audits mandated under the scheme* ***(with reference to Paragraph 8.4)****, and*
- *conduct of concurrent social audits for improved public accountability in the implementation* ***(with reference to Paragraph 8.6.2)****.*

Gwalior
The 16 April 2026

(Siddhartha Bondade)
Accountant General (Audit-I)
Madhya Pradesh

Countersigned

New Delhi
The 22 April 2026

(K. Sanjay Murthy)
Comptroller and Auditor General of India

APPENDICES AND GLOSSARY

Appendix 1.1

(Reference: Para 1.3, Page No. 3)

Important Aspects for implementation of MGNREGS	
Process	**Brief Details**
Registration of Households and Issue of Job Cards	• Adult members of rural households, willing to do unskilled manual work, may apply for registration to the *Gram Panchayat*, who will issue 'Job Cards' free of cost, within 15 days of application, containing details of all adult household members (along with their photograph). (Rule 1 of Schedule II of Act, Rule 3.1.5 of Operational Guidelines 2013)
Application for employment and allocation of work	• A Job Card holder can submit an oral/written application to *Gram Panchayat* demanding work. In case the work is not provided within 15 days of the demand, the State Government is liable to pay unemployment allowance (Section 7(1) of the Act and Section 8 of Schedule II of Act).
Planning and Execution of works	• *Gram Panchayats* (GPs) are to prepare development plans/shelf of possible works after considering the recommendation of *Gram Sabha*, which should be consolidated by the Janpad Panchayat, and thereafter by the *Zila Panchayat*. Each District should also prepare a multiyear District Perspective Plan. • At least 50 *per cent* of the works (by cost) must be executed by the GPs. (Sections 13, 16 (3), 16(5) of the Act and section 15.3.1.1 of Operational Guidelines).
Payment of wages	• Wages are to be paid according to wage rate for each day of work and are to be disbursed on a weekly/fortnightly basis. • Delay in payment of wages by more than 15 days is liable for compensation (Sections 3 (2), (3) of the act and section 29 of Schedule II of the Act).
Funding Pattern	• Expenditure on unskilled wage payments is borne 100 *per cent* by Government of India (GoI). State Government is to pay unemployment allowance and 25 *per cent* of

Important Aspects for implementation of MGNREGS	
Process	**Brief Details**
	skilled/semi-skilled wage payments and material payments. • GoI also provides upto six *per cent* of the total expenditure on MGNREGA in a financial year as administrative expenses (Section 22 of the Act and section 12.5.2 of Operational Guidelines)
Permissible works, Expenditure Components, etc.	• The Scheme focuses on the works as categorised in Schedule-I to the Act. These includes water conservation, land development, forestry/horticulture, rural connectivity projects, etc. (Section 4 (I) of Schedule I of Act) • GoI has also prepared guidelines for 'convergence' of MGNREGA works with Schemes/activities of other Departments. (Section 6.7 of MGNREGA Annual Master Circular 2019-20) • Use of contractors is prohibited; as far as possible, tasks funded under the Scheme shall be performed by using manual labour and not machines. (Section 21 of Schedule I of Act) • Ratio of unskilled wages to material costs (including semi-skilled or skilled wages) should be at least 60:40 at district level (Rule 20 under Schedule-I of the Act).
Social Audit, Accountability and Transparency	• Novel feature of the Act is the provision for Social Audit by the *Gram Sabha* in every six months. For facilitating Social Audit by *Gram Sabha*, the resource person deployed by Madhya Pradesh *Samajik Sampareeksha Samiti* along with primary stakeholders verifies the records and works. Finding of verification exercise of Social Audit are discussed in *Gram Sabha*. (Section 6 of Madhya Pradesh Social Audit Rules, 2013)
Grievance Redressal Mechanism	• Grievance redressal mechanisms are to be put in place for ensuring a responsive implementation process. (Section19 of the Act).

Appendix 2.1

(Reference: Para 2.1.4.1, Page No. 11)

Details of sampled units			
Sl. No	**Name of the Selected District**	**Name of the selected *Janpad Panchayats***	**Name of the selected GPs**
1	Betul	Athner	Andheri Bawdi
			Bothi
			Barkhed
			Khairwada
		Chicholi	Bighwa
			Chuna Huzuri
			Jhiriyadoh
			Niwari
2	Burhanpur	Burhanpur	Khatla
			Khamla
			Itariya
			Jaisingpura
		Khaknar	Tembhi
			Tukaithad
			Saikheda Kala
			Saindskala
3	Chhindwara	Amarwada	Rajola
			Rafa
			Tendimal
			Chandangaon
		Bichhua	Chakara
			Devri
			Ghorad
			Lohangi
4	Mandla	Narayanganj	Bhawal
			Dalakhapa
			Maili
			Patehara
		Mawai	Mawai
			Meda
			Parsel
			Pipari Mal
5	Raisen	Badi	Sinwah
			Banspipariya
			Bhimpur Kanjai
			Gaihalpur
		Begumganj	Pandarbhata
			Jamuniyatal

Sl. No	Name of the Selected District	Name of the selected *Janpad Panchayats*	Name of the selected GPs
			Bhureur
			Genhuras
6	Sagar	Malthone	Bangela
			Gidha
			Koluwa
			Raunda
		Rehli	Phular
			Raguwan
			Sanjara
			Sevas
7	Vidisha	Kurwai	Bhouransa
			Jarguan
			Dharukhedi
			Barkheda Pathari
		Vidisha	Bhatni
			Moondara Muhana
			Barro
			Dhamoda
8	Umaria	Manpur	Balhaud
			Kusamaha
			Mehroi
			Nadaban
		Pali	Amiliha
			Baradahar
			Bhanvtara
			Dhaurai

Appendix 3.1

(Reference: Para 3.8.1, Page No. 23)

Status of Human Resources in the State for MGNREGS as on 31.03.2024

Sl. No	Name of Institution and Post	Total Sanctioned Posts	Total working strength	Shortfall	Shortfall *per cent*
1.	MPSEGC, Bhopal (Addl. CEO, Dy. Commissioner, Project Officer (PO), SE, EE, DEO etc.)	133	48	85	64
2.	Division level (Manager, DEO, Assistant etc.)	30	13	17	57
3.	District Level (PO, Assistant PO, Project Economist, Sr Data Manager, Accounts Officer (AO), Accountants, DEO, AE, Sub Engineer etc.)	680	251	429	63
4.	Janpad Panchayat Level (Addl. PO, AE, Sub Engineer, Assistant AO, Assistant, DEO etc)	4695	2636	2059	44
5.	*Gram Panchayat* Level (Gram Rozgar Sahayak)	23011	20565	2446	11
6.	Mahatma Gandhi State Rural Development Institute, Jabalpur (Faculty member)	01	00	01	100
7.	Extension Training Centre (Faculty member)	05	01	04	80
	Total	**28555**	**23514**	**5041**	**18**

Source: Information provided by MPSEGC

Appendix 3.2

(Reference: para 3.8.3, Page No. 24)

Status of Human resources in the selected *Janpad Panchayats* as on 31.03.2024				
Name of Post	**SS**	**PIP**	**Shortfall**	**Shortfall percentage**
Assistant Engineer	13	7	6	46.15
Additional Programme Officer	16	14	2	12.50
Sub-Engineer	84	70	14	16.67
Assistant Draftsman	13	8	5	38.46
Assistant Accounts Officer	16	16	0	0.00
Accountant	8	2	6	75.00
Data Entry Operator	32	22	10	31.25
Gram Rozgar Sahayak	568	467	101	17.78
Block Watershed Engineer	1	0	1	100.00
Block Co-ordinator	1	0	1	100.00
Assistant Grade-2 Cashier	1	0	1	100.00
Assistant Grade-3	1	0	1	100.00
Total	**754**	**606**	**148**	**19.63**

Appendix 4.1

(Reference: Para 4.2.1, Page No. 31)

Liability of penal interest

(₹ in lakh)

Year	Date of sanction order of GoI	Date of deposit of central share in State Treasury	Amount	Date of order of GoMP	Bill No. and date	Central Share	State share	Total amount	Actual Date of Deposit in State Employment Guarantee Council Account	Timeline to release the fund by GoMP	Days of Delays (days)	Liability of Interest
1	2	3	4	5	6	7	8	9= (7+8)	10	11	12={10-3-(11+1)}	13= (9*12*delay days/36500)
2019-20	05.02.2020	07-02-2020	1448.69	22.02.2020	957/25.02.2020	1448.69	482.90	1931.59	29-02-2020	3	18	11.43
2019-20	28.01.2020	30-01-2020	1183.26	24.02.2020	956/25.02.2020	1183.26	0.00	1183.26	29-02-2020	15	14	5.45
2019-20	27.12.2019	31-12-2019	5403.39	03.01.2020	834, 835, 836/03.01.2020	5403.39	1801.13	7204.52	07-01-2020	3	3	7.11
2019-20	21.10.2019	24-10-2019	12777.75	04.11.2019	676-678/13.11.2019	12777.75	4259.25	17037.00	14-11-2019	3	17	95.22
2019-20	05.08.2019	06-08-2019	60281.71	08.08.2019	440, 441, 442/20.08.2019	60281.71	20093.90	80375.61	22-08-2019	3	12	317.10
2019-20	09.07.2019	15-07-2019	9066.98	23.07.2016	394-396/01.08.2019	9066.98	3022.33	12089.31	02-08-2019	3	14	55.64
2019-20	09.04.2019	12-04-2019	3949.98	30.04.2019	89, 93-94/ 30.04.2019,01.05.2019	3949.98	1316.66	5266.64	02-05-2019	3	16	27.70
2020-21	05.04.2020	21-04-2020	66051.42	06.07.2020	316-318/09.07.2020	66051.42	22017.14	8068.55	10-07-2020	3	76	201.60
2021-22	22.03.2021	22-03-2021	56100	26.04.2021	42/29.04.2021	60.73	20.24	80.97	13-05-2021	3	48	1.28
					41/29.04.2021	161.06	53.68	214.74	30-04-2021	3	35	2.47
2023-24	17.08.2023	17-08-2023	63925.39	23.08.2023	563/15.09.2023	33258.59	0	33258.59	15-09-2023	15	13	142.15
2023-24	17.08.2023	17-08-2023	63925.39	23.08.2023	562/15.09.2023	0	11086.20	11086.20	15-09-2023	15	13	47.38
2023-24	17.08.2023	17-08-2023	63925.39	23.08.2023	561/15.09.2023	12540.12	0	12540.12	15-09-2023	15	13	53.60

Year	Date of sanction order of GoI	Date of deposit of central share in State Treasury	Amount	Date of order of GoMP	Bill No. and date	Central Share	State share	Total amount	Actual Date of Deposit in State Employment Guarantee Council Account	Timeline to release the fund by GoMP	Days of Delays (days)	Liability of Interest
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9= (7+8)**	**10**	**11**	**12={10-3-(11+1)}**	**13= (9*12*delay days/36500)**
2023-24	17.08.2023	17-08-2023	63925.39	23.08.2023	560/15.09.2023	0	4180.04	4180.04	15-09-2023	15	13	17.87
2023-24	17.08.2023	17-08-2023	63925.39	23.08.2023	559/15.09.2023	8723.56	0	8723.56	15-09-2023	15	13	37.28
2023-24	17.08.2023	17-08-2023	63925.39	23.08.2023	558/15.09.2023	0	2907.85	2907.85	15-09-2023	15	13	12.43
Grand Total								**2,06,148.45**				**1,035.71**

Source: Sanction orders of GoI and records provided by MPSEGC

Appendix 4.2

(Reference: Para 4.4, Page No. 35)

Status of transactions rejected and regenerated in the State

(Amount in ₹)

Year	Total Transactions Rejected	Amount of total Rejected Transactions	Rejected Transactions Successfully regenerated and Payment made		Transaction pending for Regeneration		Number of rejected pending Bank response Transactions	Amount of rejected pending Bank response Transactions
			No. of Transaction	Transaction Amount	No. of Transaction	Transaction Amount		
1	2	3	4	5	6	7	8	9
2019-20	457501	473431600	372160	386782344	168	169558	85173	86479698
2020-21	652535	712257203	517019	564110599	157	142354	135359	148004250
2021-22	979024	1137313689	850521	983466662	194	219697	128309	153627330
2022-23	307417	420057190	254333	345100465	516	665707	52568	74291018
2023-24	275670	343790353	208625	259481192	1412	1826934	65633	82482227
Total	**2672147**	**3086850035**	**2202658**	**2538941262**	**2447**	**3024250**	**467042**	**544884523**

Source: Data provided by MPSEGC

Appendix 5.1

(Reference: Para 5.1.2, Page No. 41)

Details of Job cards not issued to Households against application received during 2019-24 in test-checked GPs

Zila Panchayat	Janpad Panchayat	*Gram Panchayat*	Total Households in GP as on 31.03.2024	Addition of HH	Deletion of HH	Job Card not issued to HH
1	2	3	4	6	7	8
Betul	Athner	Andher Bawadi	400	69	145	0
Betul	Athner	Barkhed	448	34	58	12
Betul	Athner	Bothi	496	139	18	11
Betul	Athner	Khairwada	466	67	11	11
Betul	Chicholi	Bighawa	237	17	98	2
Betul	Chicholi	Chuna Huzuri	409	50	0	29
Betul	Chicholi	Jhiriyadoh	426	171	400	19
Betul	Chicholi	Niwari	409	219	687	76
Burhanpur	Burhanpur	Itariya	531	90	44	4
Burhanpur	Burhanpur	Jaisingpura	551	100	26	215
Burhanpur	Burhanpur	Khamla	463	100	40	58
Burhanpur	Burhanpur	Khatla	877	292	367	236
Burhanpur	Khaknar	Saikheda Kala	538	203	222	341
Burhanpur	Khaknar	Sandskala	846	309	56	232
Burhanpur	Khaknar	Tembhi	272	108	344	55
Burhanpur	Khaknar	Tukaithad	342	113	230	0
Chhindwara	Amarwara	Chandangao	465	41	86	10
Chhindwara	Amarwara	Rafa	627	207	117	64
Chhindwara	Amarwara	Rajola	719	359	11	1017
Chhindwara	Amarwara	Tendani Mal	608	167	135	126
Chhindwara	Bichhua	Chakara	430	94	13	28
Chhindwara	Bichhua	Devari	392	120	9	254
Chhindwara	Bichhua	Ghorad	156	16	36	6
Chhindwara	Bichhua	Lohangi	249	36	39	33
Mandla	Mawai	Mawai	562	221	213	75
Mandla	Mawai	Meda	529	62	59	23
Mandla	Mawai	Parsel	518	38	19	15
Mandla	Mawai	Pipari mal	546	123	45	63
Mandla	Narayanganj	Bhawal	352	57	69	18
Mandla	Narayanganj	Dalakhapa	490	32	33	46
Mandla	Narayanganj	Maili	245	72	90	8
Mandla	Narayanganj	Patehara	482	41	33	72
Raisen	Badi	Banspipariya	151	83	224	3
Raisen	Badi	Bhimpur Kanjai	434	470	385	472
Raisen	Badi	Gaihalpur	201	111	6	208
Raisen	Badi	Sinwah	167	78	76	138

Zila Panchayat	Janpad Panchayat	*Gram Panchayat*	Total Households in GP as on 31.03.2024	Addition of HH	Deletion of HH	Job Card not issued to HH
Raisen	Begumganj	Bhureru	625	526	560	542
Raisen	Begumganj	Genhuras	346	237	113	418
Raisen	Begumganj	Jamuniya T K	277	216	114	215
Raisen	Begumganj	Pandarbhata	264	166	128	49
Sagar	Malthon	Bangela	493	441	215	112
Sagar	Malthon	Geetha	290	266	428	116
Sagar	Malthon	Koluwa	220	94	275	150
Sagar	Malthon	Rounda	549	133	31	73
Sagar	Rehli	Phular	290	212	353	52
Sagar	Rehi	Rengua	486	151	139	100
Sagar	Rehli	Sanjara	498	318	456	65
Sagar	Rehli	Sevas	442	72	174	111
Umaria	Manpur	Balhaud	709	76	135	10
Umaria	Manpur	Kushmaha	593	222	241	77
Umaria	Manpur	Mehroi	412	168	121	53
Umaria	Manpur	Nadavan	259	35	310	0
Umaria	Pali	Amiliha	356	137	206	18
Umaria	Pali	Baraddhar	359	79	102	8
Umaria	Pali	Bhanvtara	425	171	100	139
Umaria	Pali	Dhaurai	651	195	120	18
Vidisha	kurwai	Barkhedapathari	813	498	104	480
Vidisha	kurwai	Bhouransa	211	151	29	218
Vidisha	kurwai	Dharukhedi	444	365	53	303
Vidisha	kurwai	Jarguwa	431	273	122	344
Vidisha	Vidisha	Barro	267	89	34	56
Vidisha	Vidisha	Bhatni	261	213	82	126
Vidisha	Vidisha	Dhamnoda	827	961	579	678
Vidisha	Vidisha	Mundra Mohana	253	98	63	64
		Grand Total	**28085**	**11072**	**9831**	**8575**

Source: NREGAsoft Portal Data

Appendix 5.2

(Reference: Para 5.3, Page No. 43)

Part A

Details of Households worked under the Scheme in the State during 2019-24

Profile of the employment provided in the State as a whole during 2019-24											
Year	**Number of HHs working**	**Number of HHs completed employment of**					**Percentage of HHs completed employment of**				
		100 days or more	***81 to <99 days***	***61 to <80 days***	***41 to <60 days***	***<40 days***	***100 days or more***	***81 to <99 days***	***61 to <80 days***	***41 to <60 days***	***<40 days***
1	2	3	4	5	6	7	8	9	10	11	12
2019-20	3619252	90592	980554	462042	614975	1471089	**2.50**	27.09	12.77	16.99	40.65
2020-21	5527361	322445	1968841	692117	818705	1725253	**5.83**	35.62	12.52	14.81	31.21
2021-22	5174103	205111	1588749	727583	843874	1808786	**3.96**	30.71	14.06	16.31	34.96
2022-23	4517162	94747	998456	625569	809868	1988522	**2.10**	22.10	13.85	17.93	44.02
2023-24	4085377	79764	901239	535085	665435	1903854	**1.95**	22.06	13.10	16.29	46.60

Part B

Details of Households worked under the Scheme in selected eight ZPs during 2019-24

Status on providing 100 days employment to registered households in the test-checked ZPs during 2019-24			
District	**Total registered households**	**Households provided with 100 days employment**	
		Numbers	***Per cent***
	1	**2**	**3 = (2/1) * 100}**
Betul	1052767	15721	1.49
Burhanpur	432817	11042	2.55
Chhindwara	1314541	46030	3.5
Mandla	1158922	49257	4.25
Raisen	674334	5059	0.75
Sagar	1380324	11031	0.8
Umaria	561362	12932	2.3
Vidisha	928753	7016	0.76
Total	**7503820**	**158088**	**2.11**

Source: NREGASoft Portal Data

Appendix 5.3

(Reference: Para 5.4.1, Page No. 47)

Person-days of Employment provided to Women during 2019-24					
Sl.No	**Name of selected Districts**	**Women person-days employment generated during 2019-24 (5 years)**	**Active women workers during 2023-24**	**Average women person-days generated in a year (Col 3/ 4 years)**	**Average person-days per woman worker (Col 5/6)**
1	**2**	**3**	**4**	**5**	**6**
1	Betul	13538387	140733	2707677	19.24
2	Burhanpur	4464000	48483	892800	18.41
3	Chhindwara	25467108	207231	5093421	24.58
4	Mandla	26979000	203964	5395800	26.45
5	Raisen	4329867	44032	865973	19.67
6	Sagar	8654000	80802	1730800	21.42
7	Umaria	8072625	72737	1614525	22.20
8	Vdisha	6203331	57044	1240666	21.75

Source:- NREGASoft Portal Data

Appendix 5.4

(Reference: Para 5.4.1, Page No. 48)

Representation of Women, Scheduled Castes (SC), and Scheduled Tribes in test-checked eight districts

Sl. No.	Name of District	Total person-days employment generated during 2019-24.					Representation of person-days out of total person-days generated. (in *per cent*)			
		Total	Women	SC	ST	Other	Women	SC	ST	Other
1	2	4	5	6	7	8	9	10	11	12
1	Betul	28510942	13538387	3826946	14862581	9821415	47.48	13.42	52.13	34.45
2	Chhindwara	52006274	21467069	8237626	28365840	15402808	41.28	15.84	54.54	29.62
3	Mandla	53275549	26982043	3421767	32519206	17334576	50.65	6.42	61.04	32.54
4	Umaria	16965661	8072625	1278481	9472678	6214502	47.58	7.54	55.83	36.63
	Total Tribal	**150758426**	**70060124**	**16764820**	**85220305**	**48773301**				
5	Burhanpur	9895539	4465490	1878791	4265591	3751157	45.13	18.99	43.11	37.91
6	Raisen	13391437	4329867	2283261	2425635	8682541	32.33	17.05	18.11	64.84
7	Sagar	29411257	8655182	4227394	3968349	21215514	29.43	14.37	13.49	72.13
8	Vidisha	21403214	6203331	3462603	958539	16982072	28.98	16.18	4.48	79.34
	Total Non-Tribal	**74101447**	**23653870**	**11852049**	**11618114**	**50631284**				

Appendix 6.1

(Reference: Para 6.2, Page No. 55)

Details showing status of works taken in test checked districts during 2019-24						
SN	**Selected Districts**	**Category**	**Approved**	**Initiated**	**Completed**	**Ongoing**
1	BURHANPUR	Category A	23314	14495	6417	8078
		Category B	37645	31386	14279	17107
		Category C	32	16	2	14
		Category D	18117	9069	4411	4658
		Total	**79108**	**54966**	**25109**	**29857**
2	Betul	Category A	65437	45206	16308	28898
		Category B	139081	124145	57388	66757
		Category C	246	146	41	105
		Category D	36598	20788	8647	12141
		Total	**241362**	**190285**	**82384**	**107901**
3	CHHINDWA	Category A	93816	70234	26115	44119
		Category B	198217	182205	83203	99002
		Category C	266	92	31	61
		Category D	34069	19637	8901	10736
		Total	**326368**	**272168**	**118250**	**153918**
4	MANDLA	Category A	95944	75982	34224	41758
		Category B	278292	262382	120165	142217
		Category C	78	41	18	23
		Category D	29570	18822	7856	10966
		Total	**403884**	**357227**	**162263**	**194964**
5	RAISEN	Category A	24465	14025	5375	8650
		Category B	143397	136289	63503	72786
		Category C	308	120	24	96
		Category D	39608	23238	9579	13659
		Total	**207778**	**173672**	**78481**	**95191**
6	SAGAR	Category A	41013	29039	9721	19318
		Category B	266982	246498	115151	131347
		Category C	296	107	46	61
		Category D	61963	38914	19237	19677
		Total	**370254**	**314558**	**144155**	**170403**
7	UMARIA	Category A	38276	24462	9390	15072
		Category B	90845	80616	38281	42335
		Category C	195	84	26	58
		Category D	32601	16498	7464	9034
		Total	**161917**	**121660**	**55161**	**66499**
8	VIDISHA	Category A	34738	23007	8130	14877
		Category B	166417	145601	68312	77289
		Category C	346	120	17	103
		Category D	50104	30180	13036	17144
		Total	**251605**	**198908**	**89495**	**109413**
	Total	**Category A**	**417003**	**296450**	**115680**	**180770**
		Category B	**1320876**	**1209122**	**560282**	**648840**
		Category C	**1767**	**726**	**205**	**521**
		Category D	**302630**	**177146**	**79131**	**98015**
		Grand Total	**2042276**	**1683444**	**755298**	**928146**

Source:- NREGASoft Portal Data

Appendix 6.2

(Reference: Para 6.3.1, Page No. 68)

Details of Inadmissible works done in Semi-critical and over-exploited regions

S. No.	Panchayat Name	Work Start Fin Year	Work Code	Work Name	Sanction Amount (₹)	Expenditure Amount (₹)		Work Started Date	Work Status	Year elapsed since inception of work
1	GUDAWAL	2021-2022	1727003054/IF/ 22012034708369	CTR KOOP NIRMAN LAXMAN SINGH/ ROOPSINGH GRAM GUDAWAL	248005	193		01-05-21	Ongoing	3
2	GUDAWAL	2021-2022	1727003054/IF/ 22012034675726	KOOP NIRMAN ASHIK KHAN /HABEEB KHAN GRAM GUDAWAL	248005	193		01-05-21	Ongoing	3
3	PATHARI	2022-2023	1727003007/IF/ 22012034988168	kapil dhara koop nirmaan kashiram /buddha	211884	1224		27-05-22	Ongoing	2
4	PATHARI	2022-2023	1727003007/IF/ 22012034990219	kapil dhara koop nirmaan prem singh /halkai	211884	1224		27-05-22	Ongoing	2
5	PATHARI	2021-2022	1727003007/IF/ 22012034679049	kapil dhara koop nirmaan rajkumar s/o feliram	264021	2509		19-04-21	Ongoing	3
6	SHEKHAPUR	2019-2020	1727003005/IF/ 22012034531758	koop niman shekhpur munim / bhagona	234623	6355		18-02-20	Ongoing	4
7	BARUALA	2020-2021	1727003053/IF/ 22012034641274	KAPIL DHARA KOOP NIRMAN GANESH RAM/MARDAN GP BARUAL	246292	6894		15-03-21	Ongoing	3
8	PAIRAKHEDI	2019-2020	1727003034/IF/ 22012034517519	koop nirman krishna bai/roop singh Yadav	234623	11616		14-12-19	Ongoing	4

S. No.	Panchayat Name	Work Start Fin Year	Work Code	Work Name	Sanction Amount (₹)	Expenditure Amount (₹)		Work Started Date	Work Status	Year elapsed since inception of work
9	BHALBAMORA	2019-2020	1727003060/IF/ 22012034406377	KAPILDHARA KOOP NIRMAN SARVAN SINGH	200000	10384		02-07-19	Ongoing	5
10	VANDRAWATHHA	2020-2021	1727003067/IF/ 22012034509583	Kapil dhara koop nirmar Halkai/bhugga	259890	38760		21-12-20	Ongoing	3
11	JARGUWA	2020-2021	1727003030/IF/ 22012034462230	KAPILDHARA KOOP NIRMAN KAILASH / KALURAM JOB 1000	200000	35150		16-06-20	Ongoing	4
12	KARAIBERKHEDI	2021-2022	1727003001/IF/ 22012034535581	koop nirman ramgopal/komal gram karai berkhedi	251246	55632		01-05-21	Ongoing	3
13	MATHARAPUR	2020-2021	1727003061/IF/ 22012034550204	KAPILDHARA KOOP NIRMAN KADIRKHAN KISHANPUR	259890	68792		03-06-20	Ongoing	4
14	IMALIYA	2020-2021	1727003021/IF/ 22012034528952	KAPILDHARA KOOP NIRMAN SHRILAL/BARELAL MADIJAGEER	234623	69462		03-03-21	Ongoing	3
15	MALIYAKHEDI	2019-2020	1727003014/IF/ 22012034518210	kapildhara koop mohan/halka	234623	69948		11-01-20	Ongoing	4
16	SIMARDHAN	2019-2020	1727003066/IF/ 22012034472136	KAPILDHARA KOOP NIRMAN NONITRAM / DOJA JOB 98-A	210000	65118		06-10-19	Ongoing	4
17	BADOH	2020-2021	1727003073/IF/ 22012034643217	KAPILDHARA KOOP NIRMAN OMKARPRASAD/NATHURAM GP BADOH	264021	83234		28-01-21	Ongoing	3
18	SIMARDHAN	2019-2020	1727003066/IF/ 22012034494709	koop nirman Bablu/Ghasite gram padraj	234623	78246		28-02-20	Ongoing	4
19	IASAKHEDI	2019-2020	1727003033/IF/ 22012034523859	koop nirmaan prabhulal/ chatra ghurawli	234623	78286		17-01-20	Ongoing	4

S. No.	Panchayat Name	Work Start Fin Year	Work Code	Work Name	Sanction Amount (₹)	Expenditure Amount (₹)		Work Started Date	Work Status	Year elapsed since inception of work
20	CHHAPARA	2019-2020	1727003062/IF/ 22012034521777	KOOP NIRMAN ANSAAR KHAN/VAHID KHAN CHHAPARA	234623	84891		02-01-20	Ongoing	4
21	CHHAPARA	2021-2022	1727003062/IF/ 22012034728450	CTR KOOP NIRMAN GOPAL/KALYAN CHHAPARA	265873	91736		23-05-21	Ongoing	3
22	SHEKHAPUR	2022-2023	1727003005/IF/ 22012034724173	CTR koop nirmaan ganeshram s/o ghanshyam gram shekhpur gp shekhpur	248005	96492		15-11-22	Ongoing	1
23	BADOH	2020-2021	1727003073/IF/ 22012034568027	kapildhara koop nirman sourabh/Giriraj	259890	101886		22-06-20	Ongoing	4
24	PAIRAKHEDI	2019-2020	1727003034/IF/ 22012034530446	koop nirman daraoo/sanman (ST) rekla	234623	93414		20-02-20	Ongoing	4
25	VANDRAWATHHA	2019-2020	1727003067/IF/ 22012034502492	Kapil dhara koop nirmar lal singh /bhogi ram pal	234623	95520		06-12-19	Ongoing	4
26	DUDHABARI	2022-2023	1727003064/IF/ 22012034973579	Kapil dhara koop shreeram/keshavdas	257181	105793		24-05-22	Ongoing	2
27	TAMOIYA	2019-2020	1727003018/IF/ 22012034527576	KOOP NIRMAN DEEP SINGH/JAGAT SINGH	234623	97928		29-01-20	Ongoing	4
28	BISLONI	2019-2020	1727003070/IF/ 22012034528684	koop nirman jagdeesh /prem sahariya gram bisloniam	251246	106436		08-02-20	Ongoing	4
29	JAJPON	2022-2023	1727003074/IF/ 22012034986457	koop narman gobardhan/harchandi gram jajpon	211884	94518		10-10-22	Ongoing	1
30	BISLONI	2019-2020	1727003070/IF/ 22012034499076	koop nirman vijay ahirwar bisloni job 1234	234623	109752		03-01-20	Ongoing	4

S. No.	Panchayat Name	Work Start Fin Year	Work Code	Work Name	Sanction Amount (₹)	Expenditure Amount (₹)		Work Started Date	Work Status	Year elapsed since inception of work
31	DHAMONIPURA	2021-2022	1727003068/IF/ 22012034688813	KAPILDHARA KOOP NIRMAN KHETSINGH/BABULAL DANKHEDI	265873	126332		29-04-21	Ongoing	3
32	JARGUWA	2019-2020	1727003030/IF/ 22012034460545	KAPILDHARA KOOP NIRMAN RAMPRABESH / MITHHULAL JOB 2011	200000	97428		30-05-19	Ongoing	5
33	IMALIYA	2023-2024	1727003021/IF/ 22012035111658	KAPILDHARA KOOP NIRMAN UMA BAI/BRAJBHAN SINGH DANGI GRAM IMALIYA GP IMALIYA	278078	136882		24-06-23	Ongoing	1
	Total				**7894021**	**2122228**				

Source: NREGASoft Portal Data

Appendix 6.3

(Reference: Para 6.3.2, Page No. 68)

(₹ in crore)

Statement of incomplete community works as on 31st March 2024									
Name of District	Name of the test checked JPs	Community work prior to 2019-20 (spill over works)		Community works taken up during 2019-22		Incomplete Community works (As on 31 March 2024)		Community works remaining incomplete for more than two years (As on 31 March 2024)	
		No. of works	Exp. Incurred	No. of works	Sanctio-ned Amount	No. of works	Exp. incurred	No. of works	Exp. incurred
1	2	3	4	5	6	7	8	9 (3+7)	10 (4+8)
Betul	Athner	6	0.58	26	0.37	3	0.01	9	0.59
	Chicholi	4	0.23	40	0.21	15	0.04	19	0.27
Burhanpur	Burhanpur	5	0.13	92	3.11	3	0.16	8	0.29
	Khaknar	15	0.14	21	0.63	1	0.00	16	0.14
Mandla	Mawai	17	0.19	48	2.35	15	0.36	32	0.55
Raisen	Badi	15	0.16	60	1.26	14	0.05	29	0.21
	Begamganj	16	0.22	110	3.31	12	0.93	28	1.15
Sagar	Malthone	3	0.27	25	0.87	6	0.08	9	0.35
Vidisha	Vidisha	17	0.28	165	5.27	55	0.39	72	0.67
	Kurwai	91	0.46	544	15.48	82	0.92	173	1.38
	Total	**189**	**2.66**	**1131**	**32.86**	**206**	**2.94**	**395**	**5.60**

Source: NREGASoft Portal Data

Appendix 6.4

(Reference: Para 6.4.2, Page No. 71)

Details of GPs where community rural infrastructure such as Panchayat Bhawan, Anganwadi Centre and play field were not constructed with the convergence of other schemes

Sl. No.	Name of GP	Name of infrastructure not constructed			
1	GP Barro, JP Vidisha, Dist. Vidisha	Panchayat Bhavan	Anganwadi Centre		Play field
2	GP Dhamodha, JP Vidisha, Dist. Vidisha	-	Anganwadi Centre		-
3	GP Bhatni, JP Vidisha, Dist. Vidisha	-	Anganwadi Centre		-
4	GP Moondra Muhana, JP Vidisha, Dist. Vidisha	-	Anganwadi Centre		Play field
5	GP Dharukhedi, JP Kurwai, Dist. Vidisha	-	Anganwadi Centre		Play field
6	GP Bhouransa, JP Kurwai, Dist. Vidisha	-	Anganwadi Centre		-
7	GP Jarguwa, JP Kurwai, Dist. Vidisha	-	Anganwadi Centre		-
8	GP Barkheda Pathari, JP Kurwai, Dist. Vidisha	-	Anganwadi Centre		-
9	GP Silwah, JP Badi, Dist. Raisen	Panchayat Bhavan	-		-
10	GP Bansi-pipariya, JP Badi, Dist. Raisen	Panchayat Bhavan	-		-
Total		**03**	**8**		**03**

Source: Information furnished by Gram Panchayats

Appendix 7.1

(Reference: Para No. 7.6.2, Page No. 82)

Details of Complaints received and disposed for the period of 2019-24

Sl. No.	Selected District	2019-20				2020-21				2021-22				2022-23				2023-24			
		Number of complaints received	Number of complaints disposed	Pending complaints for disposal	Reasons in brief for non-disposal of complaints	Number of complaints received	Number of complaints disposed	Pending complaints for disposal	Reasons in brief for non-disposal of complaints	Number of complaints received	Number of complaints disposed	Pending complaints for disposal	Reasons in brief for non-disposal of complaints	Number of complaints received	Number of complaints disposed	Pending complaints for disposal	Reasons in brief for non-disposal of complaints	Number of complaints received	Number of complaints disposed	Pending complaints for disposal	Reasons in brief for non-disposal of complaints
1	Betul	35	35	0	-	15	15	0	-	33	33	0	-	52	52	0	-	49	49	0	-
2	Burhanpur	2	2	0	-	6	6	0	-	22	12	10	under process	14	3	11	under process	5	1	4	under process
3	Chhindwara	NA				NA				NA				NA				NA			
4	Mandla	0	0	0	0	1	1	0	-	5	3	2	under process	3	3	0	-	8	3	5	under process
5	Raisen	NA				NA				NA				NA				NA			
6	Sagar	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-
7	Umaria	31	31	0	-	15	15	0	-	6	6	0	-	23	23	0	-	86	56	30	under process
8	Vidisha	3	3	0	-	11	11	0	-	8	8	0	-	7	7	0	-	3	3	0	-
		71	**71**	**0**	**0**	**48**	**48**	**0**	**0**	**74**	**62**	**12**	**0**	**99**	**88**	**11**	**0**	**151**	**112**	**39**	**0**

NA= Not Available ***Total received: 443*** ***Total disposed: 381*** ***Total Pending: 62***

Source:- Information provided by selected districts

Appendix 8.1

(Reference: Para 8.4, Page No. 89)

Status of sanctioned and working strength in SAU, M.P.				
Sl. No.	**Name**	**Sanctioned Strength**	**Working**	**Shortage**
1	**2**	**3**	**4**	**5**
	State Level Sanctioned and Working Strength			
01	Director/CEO	01	01	00
02	State Specialist Social Audit (State Level) (sanctioned against special financial assistance of GoI)	04	01	03
03	Finance Controller	01	00	01
04	Joint Director (Management)	01	00	01
05	Deputy Director (social development)	01	00	01
06	Co-ordinator (ITMIS)	01	00	01
07	technical & quality specialist	01	00	01
08	Co-ordinator (monitoring & valuation)	01	00	01
09	Legal and settlement expert	01	00	01
10	Co-ordinator Human resources	01	00	01
11	Accounts Officer	01	00	01
12	Manager (Public relation)	01	00	01
13	Programmer	01	00	01
14	Audit Officer	01	00	01
15	Accountant	01	00	01
16	Senior Stenographer (English)	01	00	01
17	Senior Stenographer (Hindi)	01	00	01
18	Assistant Grade-1	01	00	01
19	Assistant Grade-2	01	00	01
20	Assistant Grade-3	01	00	01
21	Assistant cum steno typist	01	00	01
22	Office Assistant	01	00	01
23	Data entry operator	05	00	05
24	Driver	01	00	01
25	Peon	01	00	01
26	Messenger	01	00	01
27	Chawkidar	04	00	04
	Total	**37**	**02**	**35**
	District Level			
28	District Co-ordinator, Social Audit (District Level))	51	45	06
	Janpad Level			
29	Block Co-ordinator, Social Audit (Block Level)	313	179	134
	Village Level			
30	Village Social Animator (VSA) GP Level	Nominated	7040	--

Source: Information provided by SAU, Bhopal

Appendix 8.2

(Reference: Para 8.6.1, Page No. 91)

Statement of Conduct of annual social audit in test checked GPs during 2019-2024							
S. No.	**Name of District**	**Year**	**Total No of test checked GPs**	**Annual Social Audit completed twice in a Year**	**Annual Social Audit completed once in a Year**	**Annual Social Audit not conducted even once in a year**	***Per cent* of GPs where Annual Social Audit was not conducted even once in a year**
1	Betul	2019-20	8	0	5	3	37.5
		2020-21	8	0	1	7	87.5
		2021-22	8	0	8	0	0
		2022-23	8	0	7	1	12.5
		2023-24	8	0	5	3	37.5
2	Burhanpur	2019-20	8	0	6	2	25
		2020-21	8	0	0	8	100
		2021-22	8	0	7	1	12.5
		2022-23	8	0	8	0	0
		2023-24	8	0	7	1	12.5
3	Chhindwara	2019-20	8	0	4	4	50
		2020-21	8	0	0	8	100
		2021-22	8	0	8	0	0
		2022-23	8	0	8	0	0
		2023-24	8	0	5	3	37.5
4	Mandla	2019-20	8	0	4	4	50
		2020-21	8	0	0	8	100
		2021-22	8	0	8	0	0
		2022-23	8	0	8	0	0
		2023-24	8	0	6	2	25
5	Raisen	2019-20	8	0	8	0	0
		2020-21	8	0	0	8	100
		2021-22	8	0	8	0	0
		2022-23	8	0	8	0	0
		2023-24	8	0	7	1	12.5
6	Sagar	2019-20	8	0	3	5	62.5
		2020-21	8	0	0	8	100
		2021-22	8	0	8	0	0
		2022-23	8	0	8	0	0
		2023-24	8	0	5	3	37.5

S. No.	Name of District	Year	Total No of test checked GPs	Annual Social Audit completed twice in a Year	Annual Social Audit completed once in a Year	Annual Social Audit not conducted even once in a year	*Per cent* of GPs where Annual Social Audit was not conducted even once in a year
7	Umaria	2019-20	8	0	8	0	0
		2020-21	8	0	0	8	100
		2021-22	8	0	8	0	0
		2022-23	8	0	8	0	0
		2023-24	8	0	1	7	87.5
8	Vidisha	2019-20	8	0	4	4	50
		2020-21	8	0	0	8	100
		2021-22	8	0	8	0	0
		2022-23	8	0	8	0	0
		2023-24	8	0	2	6	75
	Total				**207**	**113**	

Year-wise Total

Year	Audited once	Not Audited even once
2019-20	42	22
2020-21	1	63
2021-22	63	1
2022-23	63	1
2023-24	38	26
Total	**207**	**113**

Source: NREGASoft Portal Data

GLOSSARY OF ABBREVIATIONS

ACS	Additional Chief Secretary
ADPC	Additional District Programme Coordinator
AEs	Audit Enquiries
AMC	Annual Master Circular
APO	Additional Programme Officer
BRC	Block Resource Centre
CAD&WM	Command Area Development and Water Management
CEO	Chief Executive Officer
CFT	Cluster Facilitation Team
CSOs	Civil Society Organisations
CSS	Centrally Sponsored Scheme
CVO	Chief Vigilance Officer
DEOs	Data Entry Operators
DHRDCB	District Human Resource Development and Capacity Building Unit
DPC	District Programme Coordinator
DPP	District Perspective Plan
DQM	District Quality Monitors
DVC	District Vigilance Cell
GB	General Body
GIS	Geographic Information System
GoI	Government of India
GoMP	Government of Madhya Pradesh
GP	*Gram Panchayat*
GRS	*Gram Rojgar Sahayak*
GS	*Gram Sabha*
HRDCBD	Human Resource Development and Capacity Building Division
IWMP	Integrated Watershed Management Programme
JP	*Janpad Panchayat*
JPV	Joint Physical Verification
LB	Labour Budget
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
MIS	Management Information System

MoRD	Ministry of Rural Development
MPSEGC	Madhya Pradesh State Employment Guarantee Council
MPSSS	Madhya Pradesh *Samajik Sampareeksha Samiti*
NMMS	NREGA Mobile Monitoring System
NREGA	National Rural Employment Guarantee Act
PCR	Project Completion Report
PDs	Person Days
PMAY	*Pradhan Mantri Awas Yojna*
PMKSY	*Pradhan Mantri Krishi Sinchayee Yojna*
PO	Programme Officer
PRDD	Panchayat and Rural Development Department
PRIs	Panchayati Raj Institutions
PSUs	Public Sector Undertakings
RGKA	*Rajiv Gandhi Khel Abhiyan*
RPs	Resource Persons
SAU	Social Audit Unit
SCs	Scheduled Castes
SEGC	State Employment Guarantee Council
SNA	Single Nodal Agency
SoP	Shelf of Project
SQM	State Quality Monitors
STs	Scheduled Tribals
SVC	State Vigilance Cell
TS	Technical Sanction
VMC	Vigilance and Monitoring Committee
WD	Works Department
ZP	*Zila Panchayat*

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