



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

**Report of the
Comptroller and Auditor General of India
on
Implementation of Mahatma Gandhi National
Rural Employment Guarantee Act**



**Government of Kerala
Report No.9 of 2025
(Performance Audit - Civil)**

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PREFACE

This Report of the Comptroller and Auditor General of India for the period ended 31 March 2024 has been prepared for submission to the Governor of the State of Kerala under Article 151(2) of the Constitution of India for being placed in the State Legislature.

This Report contains the results of Performance Audit on 'Implementation of Mahatma Gandhi National Rural Employment Guarantee Act' covering the period 2019-20 to 2023-24. Instances relating to the period subsequent to 2023-24 are also included wherever found necessary.

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





Rejuvenation of Malappu Padalam
stream using coir geotextile in Piliicode GP
Work code: 1601005004/1C/329751

Executive Summary

EXECUTIVE SUMMARY

The Mahatma Gandhi National Rural Employment Guarantee Act (MGNREG Act) is a landmark social security initiative of Government of India (GoI) that has played a transformative role in empowering rural communities in the last 19 years, by providing a legal guarantee of 100 days of wage employment in a financial year to every household whose adult members volunteer to do unskilled manual work. In Kerala too, MGNREG Act has had a marked impact as an effective programme to revive the rural economy and ensure livelihood security for the rural poor. Over the last five years, the scheme has provided employment to 77.21 lakh households in the State and ₹18,806.62 crore has been expended towards this.

Considering how pivotal the scheme has been in empowering rural poor in the last two decades, we undertook this audit to assess the implementation of the scheme in the State, by examining the process of planning, generation of employment opportunities, creation of assets and monitoring and grievance redressal mechanism. As part of this examination, we selected twenty-four Grama Panchayats in three districts viz., Thiruvananthapuram, Palakkad and Kasaragod, for detailed scrutiny.

The MGNREGS was intended to be a bottom-up, people-centred, demand-driven, self-selecting scheme and was to be purely dependent on the demand by beneficiary in the Grama Sabha. However, we found that the State gave additional targets to GPs for creation of individual assets like construction of cattle shed, poultry shed, etc., over and above the demand raised by the beneficiaries, thereby infringing on the right of the Grama Sabha. This ultimately led to non-identification of beneficiaries by GPs and non-implementation of 88.73 *per cent* of individual projects included in their Annual Plan. We found that demand for work declined by 13.77 *per cent* during the period 2020-21 to 2023-24. As a result of the declining demand for work, the person days of employment generated declined by six *per cent*. We also found that 16 to 22 *per cent* of works included in the Annual Plan and for which Administrative and Technical Sanctions had been obtained did not take off.

We also noticed absence of a convergence plan for identifying projects implemented by other departments which could have been converged with MGNREGS, though GPs had executed various schemes through institutions under Agriculture, Animal Husbandry departments, etc., thereby losing out an opportunity to optimise resource utilisation.

Social inclusion has been a cornerstone of the scheme with prioritisation of women and marginal communities in the coverage. We found that women constituted a significant majority of beneficiaries in Kerala, accounting for 90 *per cent* of total person-days, the highest in the country. With regard to empowering marginalised communities, especially differently abled and vulnerable persons, average days of employment provided to differently abled persons ranged between 51 days and 62 days. However, in the absence of baseline survey, special drives/special Rozgar Diwas, IEC activities, etc., to assess/invite demand from various sections of people including differently

abled, we could not draw an assurance that capturing of demand for jobs by all the needy was ensured.

The MGNREGS' role as a crucial safety net for rural households by providing livelihood security for the poor cannot be emphasised enough. However, we noticed instances such as issuance of job cards after a delay of 264 days, payment of wages and material cost after 22 months of closure of muster roll, non-reckoning actual date of payment for calculation of delay compensation and rejection of claims for delay compensation. Though MGNREG Act stipulated for payment of wages within 15 days of closure of muster roll, wages amounting to ₹269.27 crore was paid after 16 to 90 days and ₹39.24 crore was paid after three months from the date of closure of muster rolls. We also found that an amount of ₹43.59 crore was outstanding (December 2024) towards payment in respect of unskilled wages, semi-skilled/skilled wages, material and taxes during the period from 2019-20 to 2023-24. Further, 19,792 transactions towards payment of wages and material were pending regeneration for a period ranging from six months to more than four years. We noticed that lapse on the part of the State in ensuring timely release of funds also contributed to delayed payment of wages and material cost. There was delay ranging from eight days to four months in the release of State share by GoK. We also saw that dated receipts on receiving application for job card/work were not issued violating the mandatory transparency provision to ensure the provision of work within stipulated time. These instances are persuasive of the fact that the beneficiaries were denied the livelihood security envisioned by the MGNREG Act.

To provide social security to the beneficiaries of MGNREG Act, the scheme provided for enrollment of the beneficiaries in insurance schemes viz. Pradhan Mantri Jan Arogya Yojana (PM-JAY), Aam Admi Bima Yojana and PM Suraksha Bima Yojana (PMSBY). However, during beneficiary survey we found that 44.01 *per cent* of beneficiaries surveyed were not enrolled in any of the insurance schemes, indicating that the State has not fulfilled its responsibilities regarding sensitising and enrolling job card holders in insurance schemes.

Project 'UNNATI', introduced by GoI, intended to upgrade skills of the MGNREGS beneficiaries by providing training to one adult member in a household, who had completed 100 days of work under MGNREGS, so that they could migrate from current partial work to full-time employment and thereby reduce their dependence on MGNREGS. We found that though 22.53 lakh households completed 100 days of work during the period 2019-20 to 2023-24 and became eligible for enrollment under the scheme, only 3,272 members from these households were provided skill training. IEC activities as envisaged in the 'UNNATI' guidelines, for wider publicity of the scheme was also not seen conducted.

The MGNREG Act is designed to promote sustainable rural development with emphasis on creation of durable assets. Our examination showed that the wage-to-material ratio fell significantly below mandated 60:40, as the share of material component in works were very low and ranged between 11 and 18 *per cent* during the audit period. Further, the expenditure towards material component decreased drastically by 37 *per cent* during 2023-24, though there was nine *per cent* increase in expenditure towards wages, compared to the

previous year. We also noticed that expenditure incurred on 99 per cent of works executed by test checked GPs was below ₹five lakh. This establishes the disconnect between the scheme objective of creation of durable assets and the Annual Plans actually prepared. Further, the vital aspect of ascertaining quality and durability of assets created under MGNREGS was neglected by the State by choosing to not appoint the independent Director (QM) at the State level, non/short appointment of State and District Quality Monitors and by not ensuring effective follow up actions in respect of quality monitoring activities.

The MGNREG Act includes robust mechanism to ensure oversight and accountability in its implementation. However, it is a matter of concern that we noticed several deficiencies in the working of oversight mechanisms. Mates, envisaged for supervision of the work and capture daily attendance, were not engaged by any of the GPs. We unearthed instances of malpractices carried out in muster rolls in Pudur GP, wherein the perpetrators exploited the loopholes in the system such as manual entry of skilled beneficiaries into the muster roll, not monitoring skilled labour through National Mobile Monitoring System (NMMS), absence of Aadhaar-based payment system for semi skilled/skilled wage payments as well as lack of monitoring by GP/DP/State and engaged in fraudulent practices to misappropriate MGNREGS funds. We noticed that salaries of 33 Government employees, to the tune of ₹16.05 crore, engaged in various posts in MGNREGS were paid from the fund meant for Administrative expenses of MGNREGS in violation of GoI instructions. We also noticed failures in monitoring and grievance redressal system viz., non-empowering State Vigilance Cell after its constitution in January 2021, absence of follow-up action on review reports of district ombudspersons by LSGD, absence of effective complaint tracking system, non-submission of Annual Reports on the outcome of the scheme in the State Legislature by State Employment Guarantee Council (SEGC) for facilitating oversight by elected representatives etc. However, it is noteworthy that the State was able to register 84.17 per cent and 98.72 per cent achievement in the conduct of Social Audit during the years 2022-23 and 2023-24 respectively.

At the end of our audit effort, we concluded that, while MGNREG Act has been a game changer in the rural welfare framework for the State, even after 19 years of sustained investment in the scheme, it continues to face challenges in its implementation. This is because of the inability of the State to address persistent deficiencies in planning, execution, and monitoring of the scheme. Deficiencies in bottom-up planning, manpower shortages and delay in fund releases have collectively impeded the effective delivery of wage employment and asset creation. Low priority given to asset creation works and instances of financial irregularities further underscore challenges in achieving and sustaining the scheme's objectives. Additionally, ineffective vigilance and grievance redressal mechanisms have weakened transparency and accountability. In order to ensure that MGNREG Act fulfills its mandate and maximises its impact, urgent corrective measures are needed to strengthen planning, resource management, timely release of funds and strengthened monitoring and grievance redressal mechanisms. Accordingly, we have recommended following key recommendations in this Report:

- The Government may ensure preparation of convergence plan by GPs for ensuring convergence of MGNREGS with other schemes implemented by GPs.
- The Government may direct the Grama Panchayats to engage Mates in every work site and pay semi-skilled wages, to ensure effective supervision of works.
- The Government may ensure timely release of funds in adherence to the prescribed timelines of the Scheme.
- The Government may take action to recoup the inadmissible expenditure incurred under MGNREGS.
- The Government may direct Grama Panchayats to conduct surveys, special drives and to utilise available data with various line departments to identify eligible households and differently abled individuals including vulnerable persons and provide employment under the scheme.
- The Government may ensure that the demand for labour gets accurately recorded, including issuing dated receipts by the GPs, and matched with the actual provision of labour to calculate the entitled unemployment allowance payable to the beneficiaries.
- The Government may take concrete efforts to improve wage-material ratio by focussing on the creation of durable assets for strengthening the livelihood resource base of the rural poor.
- The Government may ensure proper functioning of the vigilance and monitoring mechanism to ensure transparency and accountability and effective implementation of the scheme in the State.



Strengthening of the sidewall of stream
using Coir geotextile in Pilicode GP
Work code: 1601005004/IC/330560

1 Chapter Overview

Overview

1.1 Introduction

Access to work enables individuals to contribute to society and improve their living conditions, making it a key component of a healthy and equitable society. Guaranteeing the right to work ensures that everyone, regardless of their background or circumstances, has the opportunity to secure a livelihood and live with dignity. When work is treated as a right, it becomes a social responsibility to ensure that no one is left behind in the pursuit of economic and social well-being.

The Mahatma Gandhi National Rural Employment Guarantee Act, 2005 (MGNREG Act) addresses these principles by establishing the right to work for rural populations. The mandate of the Act is to enhance the livelihood security of the households in rural areas of the country by providing at least 100 days of guaranteed wage employment in every financial year to every household whose adult members volunteer to do unskilled manual work. Creation of durable assets and strengthening the livelihood resource base of the rural poor are other important objectives of the scheme.

1.2 Goals of MGNREG Act

- Social protection for the most vulnerable people living in rural India by providing employment opportunities.
- Livelihood security for the poor through creation of durable assets, improved water security, soil conservation and higher land productivity.
- Drought-proofing and flood management in rural India.
- Empowerment of the socially disadvantaged, especially women, Scheduled Castes (SCs) and Schedules Tribes (STs), through the processes of a rights-based legislation.
- Strengthening decentralised, participatory planning through convergence of various anti-poverty and livelihoods initiatives.
- Deepening democracy at the grassroots by strengthening Panchayat Raj Institutions.

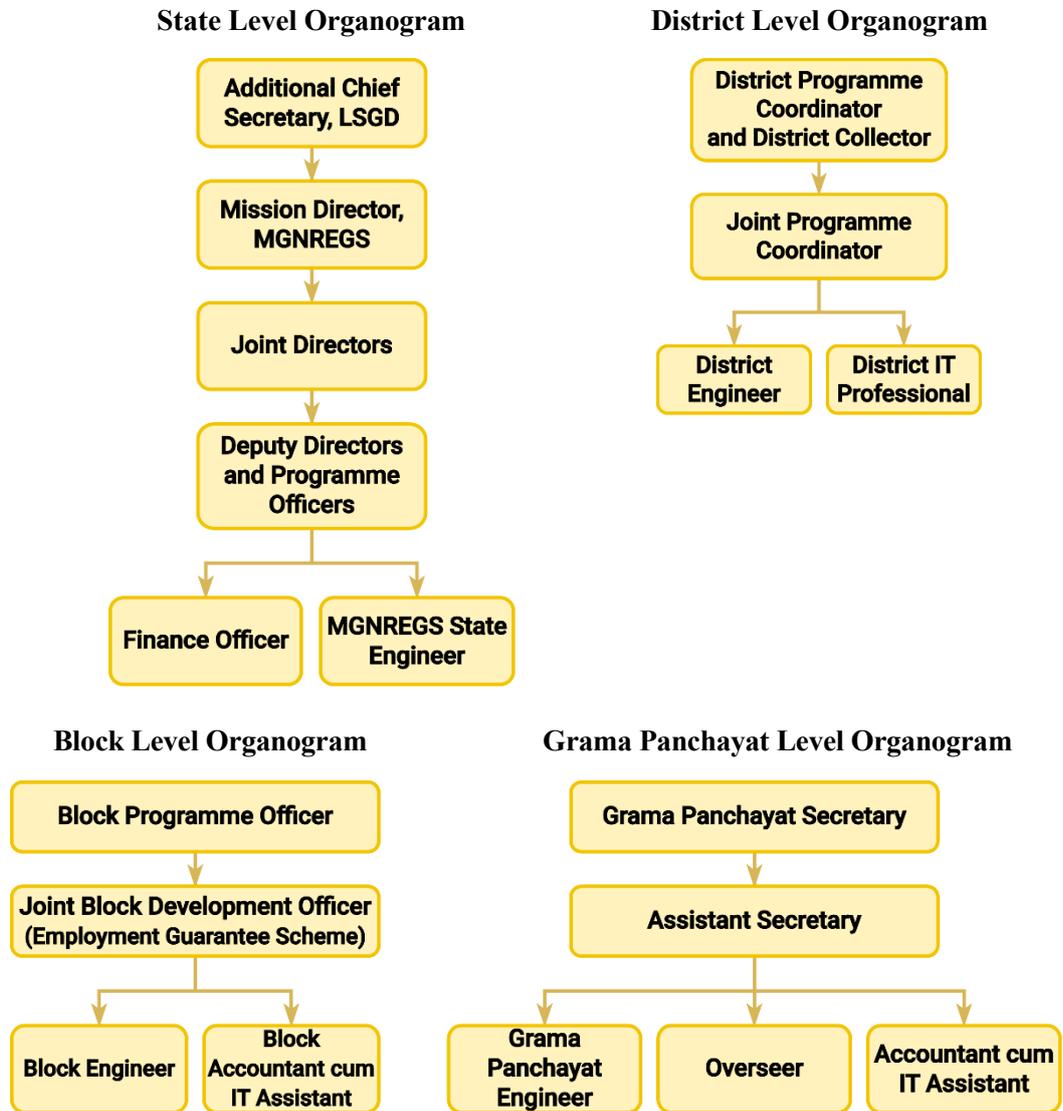
1.3 Implementation of MGNREG Act in Kerala

Government of Kerala (GoK) in February 2006 notified the Kerala Rural Employment Guarantee Scheme (KREGS) as required under MGNREG Act, 2005. Wayanad and Palakkad districts were included in the first phase of the scheme. Idukki and Kasaragod districts were included in the second phase notified on 1 April 2007 and the scheme was extended to all the remaining districts from April 2008.

1.4 Organisational Structure of MGNREG Scheme

The organisational structure at State, District, Block and Grama Panchayat level is presented in **Chart 1**.

Chart 1.1: Organisational structure



(Source: Details furnished by MGNREGS State Mission)

1.5 Roles and responsibilities at different levels

The scheme implementation in the State is coordinated by the Mahatma Gandhi NREGS (MGNREGS) State Mission, with the Mission Director at the helm. The District Collectors who hold the charge of District Programme Co-ordinators are entrusted with the responsibility of overseeing the implementation of the scheme at district level. At the Block level, Block Development Officers (BDOs), who hold the charge of Block Programme Officers, monitor the scheme. The field level implementation of the scheme is entrusted with Grama Panchayats. Grama Panchayat Secretary acts as the registration officer who is responsible for issuing job cards under the scheme.

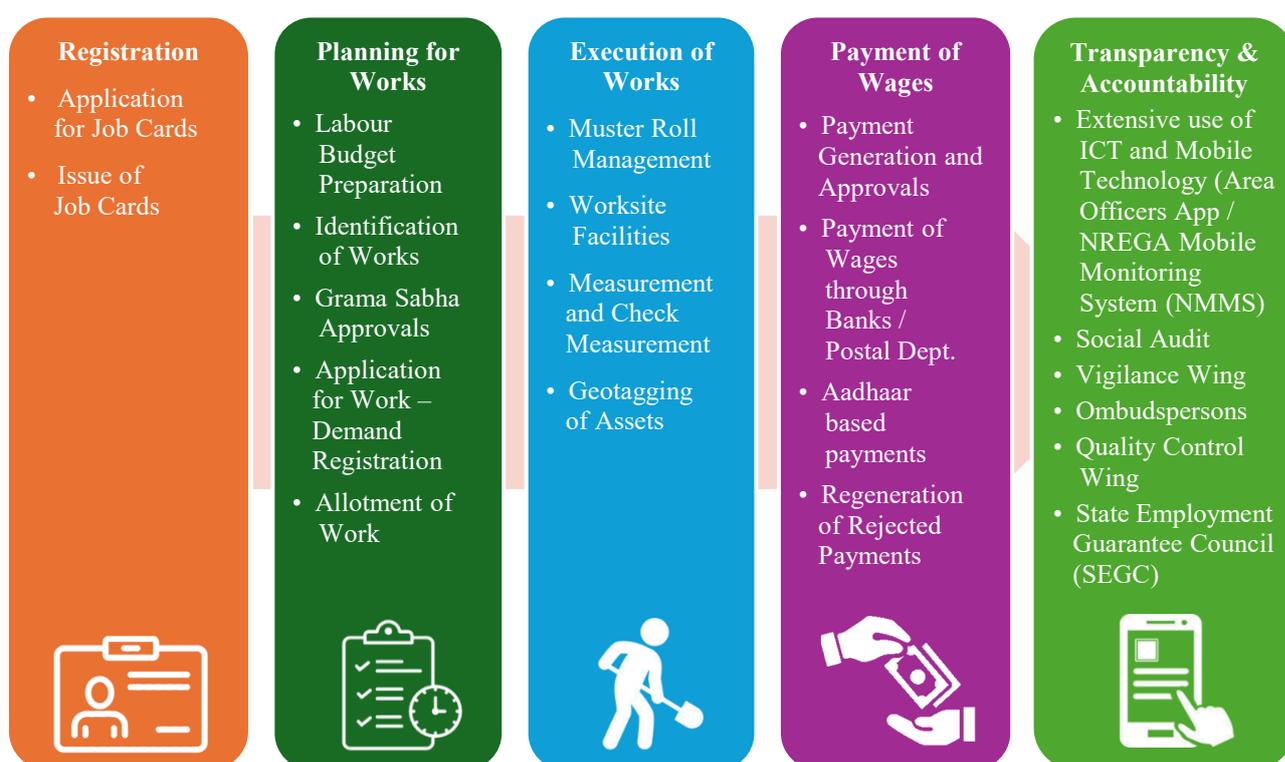
State Employment Guarantee Council (SEGC) set up by the State Government under Section 12 of MGNREG Act advises the State Government on the implementation of the scheme, reviews the monitoring and grievance redressal mechanisms and suggests improvements, evaluates the scheme within the State and recommends the proposals of works to be submitted to the Central Government.

The institutional mechanism put in place by GoK for the implementation of MGNREGS and the roles and responsibilities of officials at different levels are summarised in **Appendix 1.1**.

1.6 Overview of MGNREGS Process

An overview of MGNREGS process is given in the **Chart 1.2**.

Chart 1.2: Overview of MGNREGS process



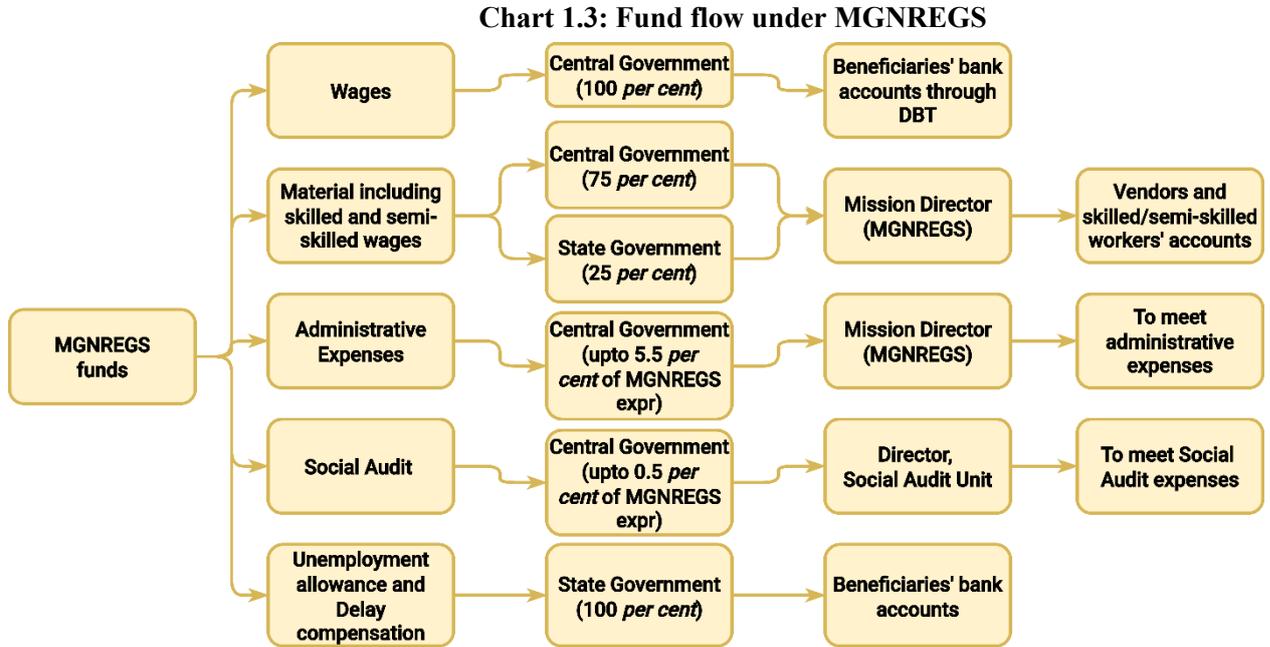
(Source: MGNREG Act, 2005 and MGNREG Act Operational Guidelines, 2013)

1.7 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 and 75 per cent of the cost of material including wages for skilled and semi-skilled workers.

Administrative expenses up to six per cent of total expenditure (including up to 0.5 per cent expenditure on Social Audit) is also borne by the GoI whereas the State Government bears 25 per cent of the cost of material and wages for skilled and semi-skilled workers.

The State Government also bears the entire expenditure towards compensation allowance for delayed payment of wages to the workers, unemployment allowance and administrative expenses of the State Employment Guarantee Council (SEGC). The fund sharing pattern for MGNREGS between Centre and State is exhibited in **Chart 1.3**.



(Source: Schematic diagram prepared by Audit based on Operational Guidelines)

1.8 Financial Outlay and Physical Performance

A summary of expenditure reported on MGNREGS in the State along with a few performance parameters for the period 2019-20 to 2023-24 is given in **Table 1.1**.

Table 1.1: Performance Parameters of MGNREGS in the state

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Expenditure under MGNREGS					
Total expenditure (₹ in crore)	2709.04	3900.01	4164.92	4028.16	4004.49
Average expenditure per district (₹ in crore)	193.50	278.57	297.49	287.73	286.03
Average wage cost per person per day (In ₹)	270.40	290.54	290.77	310.46	331.85
Person days of employment generated					
Total employment generated (Days in crore)	8.02	10.11	10.60	9.55	9.79
Employment generated per rural household (In days)	55.75	63.25	64.41	62.26	67.7

(Source: Details furnished by the State Mission)

It can be seen from the table that average wage cost per person per day increased from ₹270 to ₹332 and the employment generated per household increased from 56 days to 68 days during the period from 2019-20 to 2023-24.

As per the MIS data, women were fairly represented at around 90 per cent during the audit period. Regarding employment generation for women, Kerala consistently held first position during the period 2019-20 and 2023-24. Further,

the percentage of employment provided to the Scheduled Castes and Scheduled Tribes against registered was around 50 *per cent* and 60 *per cent* respectively.

1.9 Management Information System - NREGASoft

Transparency and Accountability are the basic features of MGNREG Act. Para 13 (a) of Schedule I of the Act stipulates that all information relating to its implementation shall be pro-actively put in public domain. To achieve this, Ministry of Rural Development (MoRD), GoI has developed NREGASoft which is a workflow based, web enabled Management Information System (MIS) hosted at the portal <https://nrega.nic.in>. NREGASoft (hereinafter referred to as MIS) provides for recording of all transaction details of different processes in the implementation of MGNREG Act and placing the same in public domain.

All the entities involved (Central/State/District/Block and Grama Panchayat levels) are expected to carry out timely updating of data so as to represent the picture of scheme implementation almost on or close to real-time basis in the public domain (<https://nrega.nic.in>), thereby ensuring transparency and accountability.

1.10 GeoMGNREGA- Geographic Information System Implementation

The MoRD, GoI is implementing GeoMGNREGA for geo-tagging of assets created under MGNREGS in partnership with the National Remote Sensing Centre (NRSC) of the Indian Space Research Organisation (ISRO). It follows a systematic creation of a database on assets using technological interventions like mobile-based photo geo-tagging and a Geographic Information System (GIS) for online recording and monitoring.

The GIS database and maps can be used for analysis and planning for works under MGNREGS. The BHUVAN geoportal of NRSC has been customised for this purpose. The database is accessible to the Ministry and States for monitoring and database creation, respectively. The location of each asset is to be geotagged along with three stage photographs (before taking up the work, during execution of work and after completion of the work).



Construction of rainwater
harvesting pits in Pilicode Gp
Work code: 1601005004/WC/591589

Chapter

2

Audit Framework

Audit Framework

2.1 Audit objectives

The objectives of the Performance Audit on implementation of MGNREG Act in the State of Kerala were to assess whether:

planning process and financial management practices were adequately geared towards achieving the goals of the Act, while adhering to relevant rules and regulations ?

fair access to employment opportunities was achieved, as well as employment adequately generated, leading to social protection and livelihood security as envisaged ?

durable and useful assets were created and maintained in compliance with rules and regulations, while ensuring convergence with other programmes/schemes ?

appropriate and adequate monitoring, social audit and grievance redressal systems were in place and functioning as envisaged to achieve greater transparency and accountability ?

2.2 Audit criteria

Audit criteria for evaluating the performance audit were derived mainly from:

- ▶ Mahatma Gandhi National Rural Employment Guarantee Act, 2005, MGNREGA Operational Guidelines, 2013 and amendments thereto, and Rules issued under the Act
- ▶ Kerala Rural Employment Guarantee Scheme, 2006
- ▶ Annual Master Circulars issued by the Ministry of Rural Development (MoRD), Government of India
- ▶ Orders, circulars and instructions issued by the Government of Kerala and MoRD, Government of India
- ▶ Kerala Financial Code and General Financial Rules.

2.3 Audit scope and methodology

The Performance Audit was conducted from June 2024 to November 2024 covering the period from 2019-20 to 2023-24 including spillover works executed during 2024-25. Audit methodology included scrutiny of basic records, registers and files maintained in the Grama Panchayats (GP)/Block Panchayats (BP), issuing Audit enquiries, field visits, joint beneficiary survey etc. Information was also collected from Department of Local Self Government (LSGD), Principal Directorate (LSGD), State Mission and District missions

(MGNREGS), MGNREGA Social Audit Society, Kudumbashree and other offices involved in the implementation of the scheme.

An entry conference with the Secretary, LSGD was held on 30 July 2024 in which audit objectives, criteria, scope and methodology were discussed. On conclusion of Audit, an exit conference was conducted with Additional Chief Secretary, LSGD on 09 June 2025, wherein the audit findings were discussed. Remarks offered by Government on the audit findings have been suitably incorporated in this Report.

2.4 Audit Sampling

Out of 14 districts implementing the scheme, three districts (21.43 per cent) were selected for audit. While selecting the districts, the coverage of geographical representation of the different parts in the sample was done to a larger extent. In each district, two BPs and four GPs in each selected BP were selected for detailed scrutiny of records. Units selected for audit are given in Table 2.1.

Table 2.1: Sampled Units in the State of Kerala

District	Block Panchayat	Grama Panchayat	
Kasaragod	Kasaragod	Badiadka	Kumbala
		Madhur	Chengala
	Neeleshwaram	Padne	Thrikkaripur
		Pilicode	Kayyur - Chimmeni
Palakkad	Attappadi*	Agali	Pudur
		Sholayur	
	Malampuzha	Puthuppariyaram	Malampuzha
		Pudussery	Marutharode
Thiruvananthapuram	Vellanad	Kattakkada	Tholicode
		Kuttichal	Vellanad
	Chirayinkeezhu	Mudakkal	Vakkom
		Kadakkavoor	Anchuthengu

*Since there are only 3 GPs in Attappadi Block one extra GP from Malampuzha Block was selected

Ten works from each GP were selected for detailed scrutiny. Ten to 15 beneficiaries from each GP (total 334 beneficiaries) were selected for beneficiary survey.

2.5 Previous audit findings on MGNREGS

Performance audit of MGNREGS for the period from 2007-08 to 2011-12 was conducted during March to June 2012 and the findings were included in the Report of the Comptroller and Auditor General of India for the year ended March 2012 (Report No.2 of the year 2013, Government of Kerala). The Committee on Local Fund Accounts discussed the Performance Audit Report in July 2022. Recommendations of the Committee are awaited.

2.6 Acknowledgement

Audit acknowledges the cooperation and assistance extended by the officials of State Government and Panchayat Raj Institutions (PRIs) at various stages for conduct of the Performance Audit.

2.7 Audit Findings

Audit findings are organised into five chapters:

- ▶ **Planning and Capacity Building**
- ▶ **Financial Management**
- ▶ **Registration and Employment**
- ▶ **Execution of Works**
- ▶ **Monitoring, Grievance redressal and Social Audit**



Renovation of pond in
Padinjaremooli ward 4 in Pijicode GP
Work code: 1601005004/WH/347244

Chapter

3

Planning and Capacity Building

Planning and Capacity Building

Test checked PRIs have not conducted baseline surveys to assess quantum and timing of demand for employment. In the absence of surveys, GPs could not prepare a realistic development plan at the grassroots level. There was delay of up to four months in the preparation and approval of Labour Budget and Annual Action Plans by test checked GPs. One to seven test checked GPs prepared Annual Plans and Labour Budgets after submission of Labour Budget to MoRD by the State during the audit period. Non-adoption of bottom-up approach in preparing Labour Budget led to lesser participation of PRIs in the preparation of Annual Plan and Labour Budget. Preparation of plan without assessing individual requirements led to non-implementation of 88.73 *per cent* of individual beneficiary works included in the Annual Plan. Non-preparation of convergence plan resulted in non-identification of projects implemented by other departments which could have been converged with MGNREGS. Audit noticed several shortcomings in capacity building such as non-deployment of sufficient manpower, non-conduct of training etc. Against 5,069 contract posts sanctioned under various categories, only 4,794 personnel were deployed and 275 posts remained vacant. Mates were not deployed in work sites though Operational Guidelines, 2013 stipulated for engagement of Mates in every work site.

3.1 Planning process

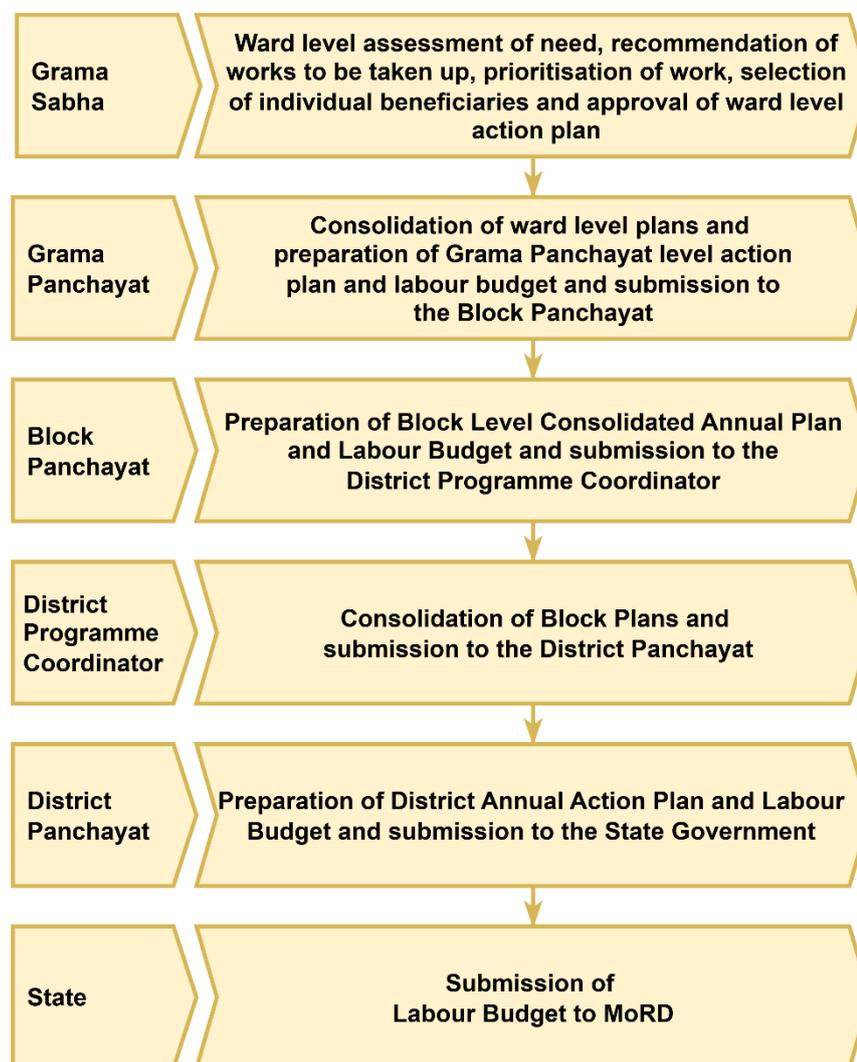
Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) is a demand-driven wage employment programme where jobs are offered whenever there is a demand for work. This necessitates prior assessment of the quantum and timing of work likely to be demanded. Concomitantly, a shelf of projects has to be prepared and prioritised to meet this demand. This matching of demand and supply of work is the process of planning under MGNREGS and this has to be achieved through the preparation of a Labour Budget (LB). A well-planned approach helps in identifying local needs, setting realistic targets and fostering sustainable development. Capacity building and technical support of rural development functionaries and Panchayat Raj Institutions (PRIs) are also important for the effective implementation of the scheme.

3.2 Preparation of Annual Work Plan and Labour Budget

The Development Plan is an Annual Work Plan for MGNREGS and is to be prepared by every Grama Panchayat (GP) after considering the recommendations of Grama Sabha. According to MGNREG Act Operational Guidelines, 2013 the District Programme Co-ordinator (DPC) has to ensure strict adherence to the principle of bottom-up approach from planning stage to approval of the selected shelf of projects in the district.

The assessment of need for asset creation through MGNREGS is to be undertaken at the community level, by the GP through participatory processes. The outputs of these processes need to be consolidated at the GP level and presented before the Grama Sabha for approval. An intermediate consolidation of all the plans prepared by GPs is carried out at the Block level. Section 14(6) of the MGNREG Act mandates the DPC to prepare district level plans and submit to the District Panchayat. The District level Annual Action Plan and Labour Budget is consolidated at the State level and sent to MoRD for approval. Various stages of the planning process are depicted in **Chart 3.1**:

Chart 3.1: Various stages of planning process



(Source: Annual Master Circulars issued by MoRD)

The Labour Budget comprises a month-wise anticipated quantum of demand for work along with a plan that outlines the quantum and schedule of work to be provided for those who demand work. The Empowered Committee chaired by the Secretary, MoRD approves the Labour Budget of the State.

Audit observed various shortcomings in the preparation of Annual Work Plan and Labour Budget during the period from 2019-20 to 2023-24 as discussed in the succeeding paragraphs:

3.2.1 Non-conduct of Baseline Survey

Operational Guidelines of MGNREG Act mandated that each GP conduct a survey of job card holders to establish a baseline to assess the quantum and timing of demand for employment in the GP. The survey was to elicit information on the seasonal demand for labour from each job card holder in the GP. The baseline survey was to be undertaken in the year 2013-14 in every State and survey for reassessment of the baseline details was to be conducted every five years to account for the changes in the local pattern of livelihoods and opportunities for work in production activities. Programme Officer at Block Level was to ensure the conduct of the baseline surveys.

Audit noticed that GoK/PRI had not taken any initiative to conduct baseline survey to assess the quantum and timing of demand (March 2024). In the absence of surveys, GPs could not ascertain the expected demand for work, nature/type of works to be carried out and timing of demand for employment.

The Government stated (June 2025) that a survey specifically named as baseline survey was not conducted in the State. However, for ensuring the expected demand and timing of demand for employment, a comprehensive bottom-up planning process is adopted in the State which includes the active participation from the Neighbourhood groups. It was also stated that during the year 2019-20, a detailed survey for preparing GIS plan was conducted and details of requirement of works in each household plot were identified and included in the GIS plan of GPs with the approval of Grama Sabha.

Audit acknowledges that GIS mapping was carried out to identify asset creation works that could be taken up in individual household lands, but the survey did not assess the demand and timing of work. Therefore, the exercise carried out fell short of the baseline survey deliverables. Further, the argument that comprehensive bottom-up planning process was adopted to assess expected demand and timing is not tenable as Audit noticed deviation from the bottom-up approach as detailed in Paragraph 3.2.2. Further, there were no records to prove that quantum and timing of demand were ascertained in neighbourhood group meetings.

3.2.2 Non-adherence to Bottom-Up Approach

According to MGNREG Act, GPs were responsible for identification of the projects to be taken up under the scheme, on the basis of recommendations of the Grama Sabha. However, Audit noticed that bottom-up approach was not strictly adhered to in the preparation of Annual Plan and Labour Budget in test checked GPs. State Mission set additional targets for creation of individual assets like construction of compost pits, soak pits, work shed, poultry shed, etc. Test checked GPs either included the additional targets in the Action Plan prepared by them or prepared additional Action Plan to incorporate the additional targets. Audit noticed that during the period from 2019-20 to 2023-24, additional targets contributed between seven and 40 *per cent* of total works included in the Annual Plan. Thus, bottom-up approach as envisaged was not adopted for the preparation of Annual Plan in the State. Non-adherence to bottom-up approach resulted in inclusion of individual beneficiary-oriented projects in the Annual Plan without identifying beneficiaries as detailed in Paragraph 3.2.2.1.

In the exit conference, Additional Chief Secretary, LSGD agreed to the Audit finding and assured to critically look into the process of setting target for asset creation by State Mission.

3.2.2.1 Non-identification of beneficiaries for creation of individual assets while preparing Annual Plan

The MGNREGS is a bottom-up, people-centred, demand-driven, self-selecting, rights-based programme. Works to be executed in the Grama Panchayat area were to be identified on the basis of the recommendations of Grama Sabha. Audit noticed that 21 to 35 *per cent* of the projects taken up during the period 2019-20 to 2023-24 pertained to creation of assets in the lands owned by individual beneficiaries viz., construction of cattle sheds, poultry sheds, soak pits, compost pits, etc. However, beneficiaries in whose land the work was to be taken up was not identified in respect of 20 to 34 *per cent* of individual beneficiary-oriented works included in the Annual Plan. Audit noticed that test checked GPs created a huge buffer of individual projects in the Annual Plan, instead of identifying community level projects to meet the demand for work. Inclusion of individual beneficiary-oriented works in the Annual Plan without assessing individual requirements led to non-implementation of 88.73 *per cent* of individual projects included in the Annual Plan.

Government stated (June 2025) that through GIS survey conducted during the year 2019-20, details of works in each household plot were identified and included in the GIS plan of GPs with the approval of Grama Sabha. As the individual assets created by GPs were much less than that approved in GIS plan, targets were fixed and monitored from the State and district missions. Regarding non-identification of beneficiaries, it was stated that though GoK had directed GPs to select beneficiaries while preparing plan, some GPs were not following this direction.

Reply is not tenable as the GIS survey mapped multiple works such as construction of cattle shed, azolla tank¹, farm pond, compost pit, etc., against each household. Works to be taken up in a year is purely dependent on the demand by beneficiary in the Grama Sabha. Hence, fixing additional targets over and above the Annual Plan approved by Grama Sabha violated the bottom-up approach.

Recommendation 1: The Government may ensure the bottom-up approach in planning for MGNREGS.

3.2.3 Non-adherence to timeline in preparation of Labour Budget

The sequence of approvals laid down under the Act necessitated time bound coordination between different levels so that the spirit and intent of the Act was maintained especially in terms of retaining the work priorities. It was therefore legally imperative to avoid any delay in the approval of the development plan at any level, while ensuring that the priorities of the Grama Sabha/GP were upheld. Paragraph 6.8 of Annual Master Circular (AMC), 2019-20 suggested timelines for the planning process, commencing from launch of Grama Panchayat level planning process on 02 October to submission of Labour

¹ An Azolla tank is a shallow, often lined, container used for cultivating Azolla, a free-floating aquatic fern that can be used as a nitrogen-rich fertilizer, animal feed or even a bio-scavenger.

Budget to Central Government by 10 February every year. Timeline prescribed for each level is detailed in **Appendix 3.1**.

Audit noticed that 75 to 100 *per cent* of test checked GPs did not adhere to the timeline prescribed for preparation of Labour Budget and Annual Action Plans during the audit period and delays ranged from three days to four months. Delay in approval of Labour Budget by test checked GPs is shown in **Table 3.1**.

Table 3.1: Delay in approval of Labour Budget of 24 test checked GPs

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Number of GPs approved Labour Budget (LB) after due date (05 December)	18	22	24	24	23
Number of GPs approved LB after due date of submission of consolidated LB by BP (20 December)	11	17	23	19	23
Number of GPs approved LB after due date of submission of consolidated LB by DP (31 January)	1	3	4	5	8
Number of GPs approved LB after due date of submission of consolidated LB by the State to MoRD (10 February)	1	1	2	4	7

(Source: Details furnished by test checked GPs)

It is seen from the above table that during 2019-20 to 2023-24:

- ▶ 18 to 24 GPs had approved their Labour Budgets after the due date of 05th December.
- ▶ 11 to 23 GPs approved Labour Budgets after submission of Annual Plan and Labour Budget by respective BPs to DPCs
- ▶ One to seven GPs approved Action Plan and LB after the Labour Budget was forwarded by the State to MoRD.

From the above, it is evident that the Labour Budget proposed by State to MoRD was not based on Labour Budget prepared by Grama Panchayats. Non-adherence to timeline by GPs led to non-adoption of bottom-up approach in preparing Labour Budget and denial of the right of Grama Sabhas in deciding the nature/priority of works to be taken up under MGNREGS.

The Government stated (June 2025) that though GoK had directed GPs to adhere to the timeline prescribed for the planning process, some GPs were not following the timeline. In the exit meeting (June 2025) Additional Chief Secretary, LSGD assured to initiate action to adhere to timeline by GPs by addressing issues relating to avoidable delays.

3.3 Non-preparation of Convergence plan

One of the goals of MGNREG Act was to strengthen decentralised, participatory planning through convergence of various anti-poverty and livelihood initiatives. According to MGNREG Act, the State Government should take concrete steps to achieve effective inter-departmental convergence of works with other Government schemes/programmes till the last mile implementation level so as to improve the quality and productivity of assets and

bring in synergy to holistically address the multiple dimensions of poverty in a sustainable manner.

Audit noticed that though GPs implemented various schemes through institutions under Agriculture, Dairy Development, Animal husbandry departments, etc., convergence of their projects with MGNREGS was not planned. Further, directions (October 2022) of GoK to constitute convergence committee at all levels to ensure convergence of schemes with MGNREGS was also not complied with by the test checked PRIs.

The Government stated (June 2025) that financial convergence was difficult, as the works created in the MIS for convergence would not be shared to SECURE software for preparing estimate. It was also stated that though financial convergence was not possible, technical convergence with departments like Animal Husbandry, Agriculture, Dairy Development, Forest, Suchitwa Mission, etc., were fruitfully used in the implementation of the scheme.

Reply is not tenable as the reply is silent on the non-preparation of convergence plan by GPs. Further, test checked GPs had confirmed that technical expertise and know-how of the departmental officials were not converged in the works implemented by test checked GPs. Difficulty pointed out for financial convergence cannot be accepted as Audit noticed financial convergence with Department of Women and Child Development for construction of Anganwadi buildings.

Recommendation 2: The Government may ensure preparation of convergence plan by GPs for ensuring convergence of MGNREGS with other schemes implemented by GPs.

3.4 Capacity Building

A key pre-requisite for proper implementation of any scheme is to ensure that adequate capacities exist at all levels. Capacity building and technical support of State/District/Block level rural development functionaries and Panchayat Raj Institution (PRI) officials form the most strategic aspect in effectively implementing rural development schemes.

3.4.1 Adequacy of manpower for implementation of the scheme

The MGNREG Act recognises the crucial role of adequate manpower support for successful implementation of the scheme. The Act required the State Government to designate a Programme Co-ordinator at the district level and a Programme Officer at block level with necessary staff and technical support for effective implementation of the scheme. Supporting staff could also be hired, on a contract basis, to provide professional services at the State level. The recruitment policy for the functionaries was to be decided by the State Government. Audit noticed deficiencies in manpower allocation at various levels for implementation of MGNREGS as detailed below:

- ▶ **Additional District programme Co-ordinators:** A full-time Additional DPC was to be appointed to look into the day-to-day operations of MGNREGS and provide leadership in programme implementation at the district level. However, instead of Additional DPC, GoK sanctioned (2009) posts of Joint Programme Co-ordinator (JPC) in the rank of Joint

Development Commissioner of Rural Development Department. Further, JPCs were appointed only in 10 out of 14 districts. In four districts viz., Kasaragod, Kottayam, Pathanamthitta and Ernakulam, Project Director, Poverty Alleviation Unit of District Panchayat was holding additional charge of JPC. Audit observed that failure to appoint Additional DPCs/JPCs has left four districts without dedicated officers to coordinate and implement the scheme.

- ▶ **Personnel on contract basis:** Against 5,069 contract posts sanctioned (up to March 2024) under various categories on contract basis in the State, only 4,794 personnel were deployed and 275 posts remained vacant (March 2024). Category wise sanctioned strength and men-in-position are given in **Appendix 3.2**. Audit noticed that 19 posts of Accredited Engineers and 61 posts of Overseers, entrusted with the responsibility of ground level implementation/supervision of the MGNREGS works, were vacant in GPs. Further, 173 posts of Accountant-cum-IT Assistant, entrusted with the proper accounting and data entry of MGNREGS works were vacant in GPs (March 2024). At the State level, post of Programme Officer (Grievance Redressal) remained vacant since 2017.
- ▶ **Representation of SCs, STs and differently abled:** MGNREG Act Operational Guidelines, 2013 stipulated for adequate representation of SCs, STs, differently abled etc., in the contractual employment, in accordance with the reservation policy of the State. The GoK in 2017, issued reservation policy for appointment of MGNREGS contract staff. It was seen that, against the requirement of eight *per cent* posts for SC (406) and two *per cent* posts for ST (101) only six *per cent* posts (307) and 1.50 *per cent* posts (77) respectively were sanctioned for SC and ST category persons (March 2024). Audit noticed that implementation of Reservation policy was not monitored by the State Employment Guarantee Council (SEGC). Further, reservation policy for appointment of differently abled persons in the contract staff of MGNREGS was not formulated by GoK (March 2024).
- ▶ **Bare Foot Technician (BFT):** Schedule I para 16 of MGNREG Act, 2005 and Operational Guidelines, 2013 stipulated for deployment of suitable persons from the families of workers who may be trained or skilled and deployed as barefoot engineers for assisting Accredited Engineer/Overseer. Audit noticed that only 157 workers were trained (July 2025) as Bare Foot Technicians and 149 personnel were deployed in GPs. However, as of July 2025 only 117 BFTs were available. Of the 24 test checked GPs, only three GPs² had BFTs. Audit noticed that no action was taken by GP/BP/DP/State to identify suitable persons for imparting training and deploying as BFTs. In the absence of BFTs, giving mark outs in the field in test checked GPs were carried out by the working Mates, which violated the principle of transparency as detailed in Paragraph 3.4.1.1.
- ▶ **Gram Rozgar Sahayaks:** MGNREG Act Operational Guidelines, 2013, stipulated for appointment of at least one Gram Rozgar Sahayak (GRS) in every GP, except in GPs where demand for work under MGNREG Act is almost non-existent. The GRS was to oversee the process of registration,

² Agali, Sholayur and Pudur GPs

distribution of job cards, provision of dated receipts against job applications, recording attendance of labourers, ensuring attendance of Mates on time in the worksite, etc. However, no dedicated GRS was appointed in any of the GPs in the State during the audit period.

Audit observed that vacancies in crucial roles of scheme implementation have resulted in delay in issue of job cards, delay in completion of works taken up, delay in payment of wages, shortfall in conducting Rozgar Diwas, etc., as mentioned in Paragraphs 4.7.1, 5.1.2 and 5.5.3.

In the exit meeting (June 2025) ACS, LSGD assured to look into the matter and stated that if any critical area of scheme implementation is affected by shortage of manpower, dedicated JPC, BFT, GRS etc., then appropriate action would be taken for ensuring that prescribed manpower is provided for scheme implementation. Government stated (June 2025) that a proposal for sanctioning additional posts is under consideration of the Government.

Recommendation 3: The Government may take action to fill the vacant posts under MGNREGS by providing adequate representation to SC/ST and differently abled persons.

3.4.1.1 Non-deployment of Mates in worksites

According to Para 4.1.2 of Operational Guidelines, 2013 and Annual Master Circular (AMC), 2019-20, a Mate or worksite supervisor is required for each worksite and at least one Mate should be present for every fifty workers³. The Mates were to supervise the work, capture daily attendance in muster roll, give daily mark-outs to groups of labourers and record initial weekly measurements, etc. The Mates were to be paid wage at a rate equal to semi-skilled labour under material component of the scheme. Operational Guidelines also stipulated that a person working as a Mate should not be a worker on the same MGNREGS work site at the same point of time.

However, instead of deploying Mates to every work site, GoK issued orders (October 2008) for deploying Mates only if the number of workers in the site exceeded 40⁴. It was also directed to entrust duties of the Mate to one of the unskilled workers in the site. Audit noticed that Mates, as envisaged in Operational Guidelines, were not deployed in any of work sites in the test checked GPs.

Audit noticed that test checked GPs engaged a worker included in the muster roll as Mate and was paid unskilled wages. As such, works were executed without any supervision in test checked GPs. Further, working Mates were entrusted with duties such as recording measurements of works, giving daily mark outs, etc., without imparting any training or technical knowledge. Audit observed that recording measurements by the person who executed the work was against the principle of transparency and accountability.

The Government stated (June 2025) that working Mates were not required to record measurements of the work. They were supposed to ensure only the attendance of the workers. The reply is not tenable as one of the duties assigned (October 2008) to the Mates by the State was recording of daily/weekly

³ According to revised guidelines (March 2021) one Mate was to be engaged for every 20 workers up to 40 workers

⁴ In September 2022, the condition was revised to every 20 workers

measurements in the works. Audit had noticed instances of recording measurements of works by working Mates in test checked GPs. Further, ensuring attendance of workers by the working mates/workers themselves is against the principle of transparency.

Recommendation 4: The Government may direct the Grama Panchayats to engage Mates in every work site and pay semi-skilled wages, to ensure effective supervision works.

3.4.2 Skill development projects for MGNREGS workers – UNNATI

The Mahatma Gandhi National Rural Employment Guarantee Act, 2005 aims at building sustainable livelihoods for rural households. Though the main thrust is on providing unskilled manual work for 100 days to eligible rural households, in a growing economy, it is imperative that the workforce is migrated towards skilled work so that their income increases permanently in a significant manner.

Project 'UNNATI', introduced by GoI (2019-20), was a skilling project intended to upgrade the skill base of the MGNREGS beneficiaries so that they could move from the current partial employment to full-time employment and thereby reduce their dependence on MGNREGS. This project was meant to provide training through RSETI/KVK/DDU-GKY⁵ programmes to one adult member of age 18-45 years in a household who had completed 100 days of work under MGNREGS in the previous financial year. The project introduced in 2019-20 was extended till March 2025.

According to the guidelines, the trainees were to be paid stipend for 100 days in DDU-GKY and for 30 days in RSETI and KVK. The rate of daily stipend was unskilled wage. GoI released an amount of ₹6.85 crore (2019-20) towards payment of stipend. GoK designated Kudumbashree State Mission as the nodal agency for implementation of the scheme.

Audit noticed that though 22.53 lakh households completed 100 days of work during the period 2019-20 to 2023-24 and became eligible for enrollment under the scheme, only 3,272 members from these households were provided skill training and only ₹48.30 lakh was spent towards stipend. Details are given in **Table 3.2**.

Table 3.2: Details showing number of MGNREGS members trained and paid stipend

Year	Number of eligible households	Number of MGNREGS members trained	Stipend paid (₹ in lakh)
2019-20	2,51,141	0	0
2020-21	4,70,410	398	0
2021-22	5,12,822	511	2.73
2022-23	4,49,638	272	4.05
2023-24	5,69,102	2091	41.52
Total	22,53,113	3272	48.30

(Source: Details furnished by the MGNREGS State Mission)

Though UNNATI guidelines issued by MoRD stipulated for conducting specific Information, Education and Communication (IEC) activities to ensure

⁵ Rural Self Employment Training Institute/Krishi Vigyan Kendra/Deen Dayal Upadhyaya Grameen Kaushalya Yojana

wider publicity of the scheme, none of the test checked GPs conducted any awareness programmes in this regard. Poor implementation of project has also resulted in idling of funds to the tune of ₹ 6.37 crore. Audit observed that effective IEC activities and timely updating of job cards could have ensured availing of the benefit of UNNATI scheme by more members of MGNREGS households.

The Government stated (June 2025) that as the UNNATI guidelines allowed nomination of members of families who completed 100 days during the year 2018-19 only, new members of family who were added on attaining 100 days could not be given training. This resulted in poor progress in the number of UNNATI beneficiaries and expenditure in the initial years. The guidelines were revised in 2023-24 allowing to provide training to members who completed 100 days in any of the previous years.

The reply is not tenable as the UNNATI guidelines (December 2019) did not specifically mention that only those who completed 100 days of work in the year 2018-19 could be trained. Further, in addition to new members, any of the members in the age group 18-45 years in the eligible households could be selected for skill development training. This also indicated absence of regular updating of job cards.

3.4.3 Training of MGNREGS staff and Mates

Paragraphs 5.2.2 and 5.2.4 of Operational Guidelines, 2013 stipulated for setting up Human Resource Development and Capacity Building Divisions at the State level as well as at district levels with full-time dedicated resource persons for imparting training and field-based hand-holding support to the implementation teams. Operational Guidelines prescribed separate training programmes and modules for imparting training to Programme Officers and Assistant Programme Officers, Technical staff and Mates. At the State level, Kerala Institute of Local Administration (KILA) was identified as training agency by the State. Audit noticed the following:

- ▶ District-level Human Resource Development and Capacity Building Divisions were not set up in test checked districts.
- ▶ Though Operational Guidelines prescribed for conduct of training on watershed related works (Course II) to Accredited Engineers, Overseers, etc., no such training programme was conducted by KILA.
- ▶ Though Operational guidelines vested the responsibility of preparation of District level Annual Plans for training and capacity building with District Programme Co-ordinators, no District level training plans were prepared.
- ▶ Though KILA claimed to have imparted training to Mates, scrutiny of the training module, for the period from 2019-20 to 2022-23, revealed that only a classroom session of 45 minutes was included in the module for imparting training to record measurements. Only from 2023-24 onwards practical/onsite training on recording measurements, giving daily mark outs to groups, etc., were imparted to Mates. Audit observed that unskilled labourers assigned to the role of Mates by GPs performed their duties without receiving any proper training. During the beneficiary survey conducted by Audit among Mates, all 120 Mates surveyed in 24

GPs informed that they were not given training for recording measurements. Audit observed that training imparted to Mates became ineffective as KILA did not focus on the critical skills required by unskilled labourers to function as Mates.

Audit observed that inadequate training may result in lack of awareness of the scheme among the personnel involved in the implementation, leading to ineffective planning and poor quality of work execution.

The Government stated (June 2025) that though training programmes with the module specified in the Operational Guidelines were not conducted, the subjects mentioned in the module were included in the training conducted by KILA and Integrated Watershed Development and Management Kerala (IWDMK). It was also stated that as the State prefers the appointment of qualified candidates, the modules mentioned in the Guidelines did not have much relevance.

Reply is not acceptable as against 30 days training programme (in three phases with assessment of the field work done at the end of second and third phase) on watershed related works, only two to five days training programme was conducted. Criticality of the training is to be viewed in the context of watershed related works executed by GPs extending up to 40 *per cent* of the total works.



Strengthening of the sidewall of water
stream using coir geotextile in Piliicode GP
Work code: 1601005004/IC/330560

Chapter **4** Financial Management

There was delay ranging from eight days to four months in the release of State share by GoK. Delay in release of funds led to delay in release of skilled/semi-skilled wages and material costs. Wages aggregating ₹269.27 crore were paid after 16 to 90 days, and wages of ₹39.24 crore was paid after three months from the date of closure of muster rolls. Though there was nine *per cent* increase in expenditure towards wages during 2023-24, the expenditure towards material component decreased drastically by 37 *per cent*, indicating that the State had taken up lesser projects involving material component during 2023-24. During 2020-21, though material funds to the tune of ₹916.27 crore was available, expenditure towards material including skilled and semi-skilled wages was only ₹752.94 crore (82 *per cent*), indicating that the State Government failed in optimum utilisation of the resources for material component available with them. Though MGNREG Act Operational Guidelines stipulated that salary/remuneration of functionaries already engaged by the GoK/PRI should not be booked under the administrative costs of MGNREGA, GoK met salary expenses of Government officials from Administrative Expenses Fund. An amount of ₹43.59 crore was outstanding (December 2024) towards payment in respect of unskilled wages, semi-skilled/skilled wages, material and taxes for the period from 2019-20 to 2023-24. 19,792 transactions towards payment of wages and materials pertaining to the period from 2019-20 to 2023-24 were pending regeneration for a period ranging from six months to more than four years. Only 20 to 79 *per cent* of the wages due for payment was paid to tribal plus beneficiaries within the financial year, which defeated the objectives of the Tribal Plus scheme. Audit also noticed discrepancies in disbursement of Onam Festival allowance such as transfer of allowance of multiple beneficiaries to single bank account.

4.1 Funding pattern

The MGNREGS is a demand-driven wage employment programme implemented on a cost-sharing basis between the Centre and the States. Releases of Central share of funds are based on the projection of labour demand in the agreed-to Labour Budget. Section 22 of the Act provides the framework for the funding pattern. Fund sharing pattern is detailed in **Table 4.1**.

Table 4.1: Fund sharing pattern of the scheme

Details of Component	GoI Share	State Share
Wages for unskilled manual workers	100 <i>per cent</i>	Nil
Wages for skilled and semi-skilled workers	75 <i>per cent</i>	25 <i>per cent</i>
Cost of material	75 <i>per cent</i>	25 <i>per cent</i>
Unemployment allowance	Nil	100 <i>per cent</i>

Details of Component	GoI Share	State Share
Compensation for delayed payment of wages to the workers	Nil	100 per cent
Administrative Expenditure	Up to six per cent of total expenditure, including up to 0.5 per cent expenditure on Social Audit	Expenditure of SEGC

(Source: MGNREG Act and Operational Guidelines 2013)

According to Section 21(1) of the MGNREG Act, the State Government may, by notification, establish a fund called the State Employment Guarantee Fund (SEGF) for the purpose of the implementation of the scheme. Grant from the Central Government and corresponding State share were to be credited to the SEGF.

In addition to providing State share as mentioned in Table 4.1, GoK had formulated schemes for providing additional benefits to MGNREGS workers as detailed in Table 4.2:

Table: 4.2: Additional benefits envisaged to MGNREGS workers by the State

Name of scheme	Particulars
Kerala Tribal plus scheme	Launched in 2018; provides additional 100 days of guaranteed wage employment to every Scheduled Tribe (ST) household in every financial year.
Corpus Fund for Advance payment of wages to ST Households in specified areas	Corpus fund of ₹11.12 crore was created with Kudumbashree for making advance payment of 90 per cent of the wages to each ST worker at the end of each week. This project was implemented in Wayanad district, Aralam Farm in Kannur district and Attappadi block in Palakkad district.
Special Reward-Onam Festival	Payment of an amount of ₹1000 to each MGNREGS household in the State who completed 100 days of employment in the previous year.

(Source: Orders issued by GoK)

4.2 Release and utilisation of funds

According to Operational Guidelines Central share of funds would be released in two tranches. First tranche of Central share would be based on proportionate fund requirement projected for the first six months of the financial year, subject to a maximum of 50 per cent of the total fund required for the whole year. Second tranche could be claimed by the State on utilising 60 per cent of available funds. GoI release of second tranche would be based on (i) unspent balances and (ii) actual performance against the agreed-to Labour Budget (LB) during the year. Details of funds received and expenditure incurred during the period 2019-20 to 2023-24 are indicated in Table 4.3 and Table 4.4.

Table 4.3: Details of funds released and expenditure incurred during 2019-20 to 2023-24
(₹ in crore)

Year	OB	Release of Wages	Central Release		State material	Misc. Receipt ⁶	Total fund availability	Expenditure	CB
			Material	Admin					
2019-20	19.07	2212.53	258.59	118.54	104.84	5.80	2719.37	2709.04	10.33
2020-21	10.33	3019.30	718.60	178.50	197.67	15.23	4139.63	3900.01	239.62
2021-22	239.62	3236.53	432.74	40.19	203.91	18.19	4171.18	4164.92	6.26
2022-23	6.26	3043.72	735.08	146.13	245.04	16.09	4192.32	4028.16	164.16
2023-24	164.16	3324.37	372.17	187.67	124.06	7.25	4179.68	4004.49	175.19
Total		14836.45	2517.18	671.03	875.52	62.56		18806.62	

(Source: Details received from State Mission)

Table 4.4: Details of expenditure incurred (component-wise)

(₹ in crore)

Year	Wages	Material ⁷	Administrative	Other expenditure	Total
2019-20	2215.14	369.37	124.53	0.00	2709.04
2020-21	3016.73	752.94	130.34	0.00	3900.01
2021-22	3224.95	820.44	119.53	0.00	4164.92
2022-23	3043.72	847.85	136.58	0.01	4028.16
2023-24	3324.37	535.43	132.96	11.73	4004.49
Total	14824.91	3326.03	643.94	11.74	18806.62

(Source: Details received from State Mission)

Audit noticed that though there was nine *per cent* increase in expenditure towards wages during 2023-24 compared to 2022-23, the expenditure towards material component decreased drastically by 37 *per cent*, indicating that the State had taken up lesser projects involving material component during 2023-24. Further, during 2020-21, though material funds to the tune of ₹916.27 crore was available, expenditure towards material including skilled and semi-skilled wages was only ₹752.94 crore (82 *per cent*), indicating that the State Government failed in optimum utilisation of the resources for material component available with them, which resulted in delayed payment of wages and pendency in payment of bills for materials besides creation of liability to the State Government for payment of compensation for delay.

The Government stated (June 2025) that the State did not receive sufficient material funds in any of the financial years. Due to delay in getting the material fund, the vendors/suppliers were not very interested in participating in the bidding of MGNREGS works. Also delay in getting funds badly affected the individual beneficiaries who advanced fund for their individual assets.

The reply substantiates the audit finding that delay in release of skilled/semi-skilled wages and material fund led to backing out of the beneficiaries and vendors from participating in the scheme as detailed in Paragraph 6.7.4.

⁶ UNNATI, Anganwadi construction funds, interest, bank rejection, refunds, etc.

⁷ Includes semi-skilled and skilled wages

4.3 Delay in release of funds by the State

According to MGNREG Act Operational Guidelines, 2013 and fund release orders issued by MoRD, the Central funds along with corresponding State share, was to be released by the State to the State Nodal Account (SNA)/State Employment Guarantee Fund concerned within a maximum period of 15 days from the receipt of Central share. However, audit noticed delay ranging from eight days to four months in release of funds by GoK. Details are as given in **Appendix 4.1**. Delay in release of funds resulted in delay in release of skilled/semi-skilled wages and material costs. Audit noticed instances of delay up to 22 months in releasing material cost borne by the beneficiaries during construction as detailed in Paragraph 6.7.4. Audit observed that the delay in release of payment of wages and cost of materials adversely impacted the taking up of material works by beneficiaries.

The Government stated (June 2025) that appropriate corrective measures will be taken to avoid the delay.

Recommendation 5: The Government may ensure timely release of funds adhering to the timeline prescribed for the scheme.

4.4 Shortfall in receipt of funds for Administrative Expenses

In order to augment human resources and develop capacity for critical activities, the GoI was to provide up to six *per cent* of the total expenditure (including up to 0.5 *per cent* towards social audit) on MGNREGS in a financial year towards Administrative Expenses (AE). The State Governments were advised to supplement this, if required, for effective implementation of the provisions of MGNREG Act. Administrative Expenses fund was also meant for conducting IEC activities, imparting training to functionaries, etc. Details showing AE fund due, received and expenditure incurred are given in **Table 4.5**.

Table 4.5: Details of Administrative Expenditure funds due, received and expended
(₹ in crore)

Sl.No	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24	Total
1	Total expenditure towards wages and materials	2584.51	3769.66	4045.39	3891.58	3859.80	18150.94
2	Admissible Administrative Expenditure (AE) at the rate of 5.5 <i>per cent</i>	142.15	207.33	222.50	214.04	212.29	998.31
3	AE received	118.54	178.50	40.19	146.13	187.67	671.03
4	AE utilised	124.53	130.34	119.53	136.58	132.96	643.94
5	Shortfall in receipt of AE	23.61	28.83	182.31	67.91	24.62	327.28
6	Shortfall (<i>per cent</i>)	16.61	13.91	81.94	31.73	11.60	
7	Percentage of expenditure against AE received	105.05	73.02	297.41	93.46	70.85	

(Source: Details furnished by State Mission, MGNREGS-Kerala)

As seen from the table above, there was shortfall in receipt of administrative expenditure funds during 2019-20 to 2023-24. Against ₹998.31 crore due, only ₹671.03 crore (67.22 per cent) was received during the period. Audit noticed that during the year 2021-22, against total available Administrative Expenses Fund of ₹88.35 crore, expenditure towards administrative expenses was ₹119.53 crore, indicating that the Administrative Expenditure was partly met out of funds received towards material component as funds towards both material and Administrative Expenditure were kept in a single account till July 2023.

The Government stated (June 2025) that though State submitted Utilisation Certificates, necessary funds were not received towards administrative expenses. Due to shortage of funds, IEC activities were affected. Training programmes were organised with the help of KILA.

4.5 Inadmissible Administrative expenses

According to para 12.5.6 of MGNREG Act Operational Guidelines, salary/remuneration of functionaries already engaged by the Government/PRIs should under no condition be booked under the administrative costs of MGNREG Act. However, audit noticed that 33 Government employees engaged in various posts in MGNREGS were paid from Administrative expenses of MGNREGS during the period 2019-20 to 2023-24. Salary expenses of these officers worked out to ₹16.05 crore during the five year period. Though, State Mission had requested (May 2019) GoK to allocate funds to meet salary expenses of these officials, no action was taken by GoK and salary expenses still continue to be met from MGNREGS funds.

Audit noticed that Internal Audit wing of MoRD had raised objection (October 2018) to the payment of salaries to above officers from the Administrative expenses fund and directed to refund the expenditure incurred during 2015-16 to 2017-18. However, no action was taken by GoK till date (June 2025).

The Government stated (June 2025) that appropriate corrective action will be taken to prevent recurrence in future.

4.5.1 Unauthorised appointment of DEO and payment of wages from Administrative Expenses fund

With the objective of setting up a dedicated administrative structure for the implementation of MGNREGS, GoK had issued orders (August 2009) prescribing posts, staff strength at various levels and educational qualifications for appointing personnel on contract basis to these posts. Qualification for the post of Accountant-cum-Data Entry Operator was fixed as B.Com with PGDCA. However, Pudur GP engaged one Data Entry Operator with educational qualification of Plus two and Diploma in Computer Applications on daily wages with effect from 01 May 2010, without obtaining Government sanction and his wages were met from the administrative fund of MGNREGS. Though, Pudur GP received (February 2012) one additional post of Accountant-cum-Data Entry Operator, instead of appointing personnel with prescribed qualifications, the DEO was allowed to continue in the post. The DEO was dismissed (30 August 2024) only after identification of the malpractices carried out in the muster rolls and misappropriation of Government funds in the GP as brought out in Paragraph 6.4. The appointment of DEO on daily wage basis

against the directions of the Government led to unauthorised payment of ₹22.14 lakh from MGNREGS fund. Audit observed that unauthorised appointment and drawal of salary for more than 12 years also indicates serious flaw in the oversight by BP/DP/State Mission.

While confirming that the DEO was dismissed on the basis of discovery and confirmation of financial irregularities related to distribution of wages of skilled labour in the ward in which he was in charge, the Government stated (June 2025) that post of DEO was created based on the recommendation of the State Employment Guarantee Council (SEGC). Further, the Commissioner of Rural Development (CRD) had directed District Programme Co-ordinators (DPCs) and Joint Programme Co-ordinators (JPCs) to engage DEOs on daily wage basis, based on the workload of the Grama Panchayats. It was also stated that the DEO was paid only for the days that he had worked and as such there was no financial loss.

Reply is not tenable as CRD had directed DPCs and JPCs to appoint Computer Data Entry Operator cum Accountant on daily wage basis, if required. Instead, the GP appointed DEO without prescribed qualification. Payment of wages to a person without prescribed qualification and without Government sanction is irregular.

Recommendation 6: The Government may take action to recoup the inadmissible expenditure incurred under MGNREGS.

4.6 Outstanding liabilities

With a view to streamline the fund flow system and to empower the State Governments/grass-root level implementation agencies to deliver entitlements as per the objectives of the MGNREG Act, the Central Government introduced (May 2016) National Electronic Fund Management System (Ne-FMS) for wage payments. Payment of unskilled wages was entirely the responsibility of GoI and released directly to the beneficiary and release of payment towards skilled/semiskilled wages/material/administrative components were to be made by the State. MGNREG Act stipulated for payment of wages within 15 days of closure of muster roll. One of the duties of the JPC, District Panchayat (DP) and Block Panchayat (BP) was to ensure timely processing of all Fund Transfer Orders (FTOs) for payments.

However, Audit noticed that an amount of ₹43.59 crore was outstanding, as of December 2024, towards payment of unskilled wages, semi-skilled/skilled wages, material and taxes for the period from 2019-20 to 2023-24 as detailed in **Table 4.6:**

Table 4.6: Details of pending payments

(₹ in lakh)

Year	Unskilled wages	Skilled/Semi-skilled wages	Material	Tax	Total
2019-20	2.81	51.58	210.93	1.00	266.32
2020-21	2.3	25.17	107.42	0.19	135.08
2021-22	3.56	47.10	202.52	1.27	254.45
2022-23	2.13	23.26	355.45	1.49	382.33
2023-24	4.47	99.75	3118.04	98.87	3321.13
Total	15.27	246.86	3994.36	102.82	4359.31

(Source -NREGASoft MIS Report R8.1.5)

It can be seen from the table that wages to an extent of ₹2.62 crore was pending for nine months to more than four years. Denial of wages would have an adverse impact on the sustenance of rural poor who depended on these payments for their livelihood. Similarly, the Department had not cleared the dues of ₹39.94 crore on material for a period ranging from eight months to more than four years. Non-payment of dues to workers/suppliers over long periods indicated ineffective oversight mechanism and undermined the scheme's objective of providing timely financial assistance to beneficiaries. Furthermore, failure to pay dues for materials discourages suppliers and beneficiaries from participating in the scheme, potentially hindering work progress and timely completion.

Audit noticed that one of the reasons for failure to clear these payments was rejection of transactions. Transactions got rejected due to reasons *viz.*, de-seeding of Aadhaar number from National Payments Corporation of India (NPCI) mapper by bank, incorrect/closed bank account, invalid bank identifier, mismatch in IFS Code of bank account, non-matching of payee account with registered vendor, *etc.* MoRD had instructed (December 2020) that regeneration of rejected transactions should be done in a time bound manner and the field functionaries should ensure that failed transactions are regenerated within two days. However, audit noticed that 19,792 transactions towards payment of wages and material pertaining to the period from 2019-20 to 2023-24 were pending regeneration or awaiting response of the bank as detailed in **Table 4.7**.

Table 4.7: Status of rejected transactions

Year	Wages				Materials			
	No. of rejected Transactions pending regeneration	Amount involved in transactions pending regeneration (₹ in lakh)	No. of rejected transactions pending bank response	Amount involved in rejected transactions pending bank response (₹ in lakh)	No. of rejected Transactions pending regeneration	Amount involved in transactions pending regeneration (₹ in lakh)	No. of rejected transactions pending bank response	Amount involved in rejected transactions pending bank response (₹ in lakh)
2019-20	11	0.17	156	1.85	1048	46.32	482	25.47
2020-21	0	0.00	86	1.23	1216	55.36	1110	97.87
2021-22	4	0.03	242	3.26	1779	143.74	10716	996.81
2022-23	6	0.03	121	1.59	215	16.64	1246	290.40
2023-24	35	0.39	290	4.11	465	84.19	564	93.15
Total	56	0.62	895	12.04	4723	346.25	14118	1503.70

(Source -NREGASoft MIS Report R8.1.5)

As seen from the table above, 951 rejected transactions involving wages amounting to ₹12.66 lakh and 18,841 rejected transactions involving material bills amounting to ₹1849.95 lakh were either pending for regeneration or pending for bank response after regeneration for a period ranging from six months to more than four years.

Audit noticed that in test checked GPs, non-updating of bank account numbers of the beneficiaries and non-mapping with Aadhaar number for semi-skilled/skilled/material payments had resulted in rejection of transactions and undue delay in payment of wages/cost of materials to the wage seekers/beneficiaries.

The Government stated (June 2025) that regeneration of rejected transactions was given priority consideration by the State. It was also stated that appropriate corrective actions will be implemented to prevent recurrence in future.

However, the fact remains that wages to be paid within 15 days were pending for a period up to four years due to lack of effective action by the GPs. This also indicated ineffective oversight by BPs/DPs/State in ensuring adherence to the Government instructions.

Recommendation 7: The Government may take action to reduce the pendency with regard to regeneration of failed transactions and payment to the beneficiaries.

4.7 Delay in payment of wages and rejection of compensation for delayed payments

The MGNREG Act mandated for payment of compensation for delay, at the rate of 0.05 *per cent* of the unpaid wages per day, in case payment of wages was not made within fifteen days from the date of closure of the muster roll. The Act also prescribed that the computer system should have a provision to automatically calculate the compensation payable based on the date of closure of the muster roll and the date of deposit of wages in the accounts of the wage seekers. The State Government was liable to pay the compensation upfront after due verification, within the time limits as specified above and recover the compensation amount from the functionaries or agencies who were responsible for the delay in payment.

In order to track/fix responsibility on various functionaries and apportion recoveries as per delays, the GoK prescribed timelines as detailed in **Table 4.8**.

Table 4.8: Timelines prescribed for wage payment

Sl. No.	Process/Workflow Step	Person/Agency/ Authority responsible for the step	Time allotted for step	Number of days from date of e-NMR closure
1.	From closure of muster roll till signing of FTO by second signatory	Accredited Engineer, Assistant Secretary, Secretary	eight days	Up to T+8
2.	Wage credit into the account of the wage seeker	MoRD/PFMS New Delhi/Nodal Bank/NPCI	seven days	T+9 to T+15

(Source: MGNREG Act Guidelines for timely payment of wages)

In order to meet the objective of making the timely payment to the MGNREG Act beneficiaries, it was essential that all stakeholders in this system adhered to the timelines advised. However, scrutiny of MIS reports and records in test checked GPs revealed that provisions of the Act regarding timely payment of wages and payment of compensation for delayed payment of wages were not adhered to as detailed in subsequent paragraphs:

4.7.1 Delay in payment of wages and non-reckoning actual date of payment for calculating delay

The MGNREG Act mandated for payment of compensation in case wages were not paid within 15 days of closure of muster roll. This required calculation of delay from the date of closure of muster roll till the date of credit of wages into the account of the beneficiary. However, audit noticed that there were no MIS reports in public domain which could give the consolidated status of payment of wages from the date of closure of muster roll to the actual credit of wages to the beneficiaries. The Report – R14.5 (Delayed Payment) tracked the status only till signature of FTOs by the second signatory and not till actual date of credit of wages to the beneficiary account. The report showed that 98 *per cent* of payments were made within the mandated period of 15 days. Details of delayed payments as per MIS reports are given in **Appendix 4.2**. Further scrutiny of delayed wage payments (₹308.51 crore) showed that wages aggregating ₹269.27 crore were paid between 16 and 90 days, and wages of ₹39.24 crore were paid after three months (90 days) from the date of closure of muster rolls.

Audit noticed that non-reckoning delay till the actual date of credit of wages into the beneficiaries' account resulted in partial/non-calculation of delays. Detailed scrutiny of calculation of delays during 2023-24 in the test checked GPs revealed that against MIS calculated delay of nil to 34 days, actual delay ranged from eight days to 180 days. Illustrative cases noticed are tabulated in **Appendix 4.3**. Audit observed that incorrect calculation of delay violated the provisions of the Act and led to incorrect calculation of compensation for delayed payment.

The Government stated (June 2025) that delay may occur due to technical issue with digital signature and also when the Secretary/Asst. Secretary gets transferred from one station to another. De-enrolling/enrolling of the Digital Signature Certificate of new officers takes 24 hours which is not in the control of officials at the GP level. It was also stated that delay caused at GP level will be examined and appropriate corrective actions will be implemented.

However, Audit is of the view that technical issues with digital signature, de-enrolling/enrolling delay, etc., should have been sorted out in time to ensure timely payment of wages as mandated by the Act.

4.7.2 Unjustified rejection of compensation for delayed payments

The MGNREG Act mandated for payment of compensation for delay, at the rate of 0.05 *per cent* of the unpaid wages per day, in case payment of wages was not made within fifteen days from the date of closure of the muster roll. The NREGASoft (MIS Report R14.1-Delayed Compensation) had a provision to calculate the total compensation payable. However, the Kerala MGNREGS Payment of Compensation (for Delayed Wage Payment) Rules, 2023 allowed the Programme Officers to reject the claims for payment of compensation citing reasons *viz.*, delay due to technical issue with Digital signature or MIS issues, natural calamities, or funds not available at the paying Authority level and detailed reasons for rejection were to be given in the MIS.

Audit noticed that though NREGASoft had calculated ₹491.73 lakh towards delay compensation payable during the audit period for 677 lakh days of delay, Block Programme Officers rejected delayed compensation of ₹487.29 lakh (99

per cent), for which detailed reasons were not available in public domain (NREGASoft). Details of delayed compensation calculated and rejected as per MIS are given in Table 4.9.

Table 4.9: Details of delayed compensation and rejection

(₹ in lakh)

Year	Delayed compensation		Rejection Reason (In days)			Amount rejected	Percentage of total rejection	Percentage of rejection under Compensation not due	Approved amount of compensation for delay (percentage)
	Payable (Delay in days)	Payable amount	Natural calamities	Compensation not due	Total rejected				
2019-20	5261300	38.39	3615	4855250	4863904	35.85	92.45	99.82	2.54 (6.62)
2020-21	23711842	173.58	21631	23452167	23474185	172.18	99.00	99.91	1.40 (0.81)
2021-22	1818165	12.16	8	1809053	1809061	12.10	99.50	100.00	0.06 (0.49)
2022-23	24714967	173.95	53427	24608225	24661673	173.60	99.78	99.78	0.35 (0.20)
2023-24	12160180	93.65	9782	12138373	12148158	93.56	99.90	99.92	0.09 (0.10)
Total	67666454	491.73	88463	66863068	66956981	487.29	98.95	99.86	4.44 (0.90)

(Source: MIS Reports R14.1)

Audit noticed that 99.86 per cent of the total rejection was on the ground of 'Compensation not due'. Rejection on this ground was incorrect as it was applicable in cases where wages had been paid in time but details were not entered in MIS. This was not possible in Ne-FMS system, as wage payments could not be processed without the data entry in MIS. Further, delay in payment of wages and non-reckoning actual date of payment for calculation of delay compensation together with rejection of claims for delay compensation has denied the beneficiaries the livelihood security envisioned by the MGNREG Act.

The Government stated (June 2025) that Delay Compensation Rules have been framed in line with the Standard Operating Procedure (SOP) issued by the MoRD in May 2017. As per the SOP, the compensation due can be rejected in the event of compensation not due, natural calamities and non-availability of funds at the paying authority level.

Reply is not tenable as the SOP issued by MoRD in 2019-20 does not permit rejection of compensation on the ground of non-availability of funds. Further, Ne-FMS system is implemented in the State and wage payments were processed after data entry in MIS. As such possibility of rejection on the ground of 'compensation not due' does not arise.

4.8 Delay in payment of wages under Tribal Plus scheme

The GoK, in July 2019, launched Tribal Plus scheme for providing additional 100 days of guaranteed wage employment to every Scheduled Tribe (ST) household in every financial year. All the ST families who had completed 100 days of work in MGNREGS was included in this scheme. Payment for wages and material for the works was to be funded by GoK through Scheduled Tribes Development Department. However, audit noticed that only 20 to 79 per cent

of the wages due was paid to tribal plus beneficiaries within the financial year due to delay in release of funds by GoK. Details are given in **Table 4.10**.

Table 4.10: Details of wages paid to Tribal Plus beneficiaries

Year	Number of FTOs generated (In lakh)	Total amount required including previous year balance (₹ in lakh)	Amount received/ wages paid (₹ in lakh)	Percentage of wage paid	Employment generated (In days)	Amount pending at the close of the financial year (₹ in lakh)
2019-20	996.61	996.61	200.00	20.07	361090	796.61
2020-21	3633.65	4430.26	1893.00	42.73	1227583	2537.26
2021-22	3914.40	6451.66	5108.00	79.17	1322434	1343.66
2022-23	3677.66	5021.32	3964.77	78.96	1182527	1056.55
2023-24	5166.38	6222.93	2854.94	45.88	1551466	3367.99
	17388.70		14020.71			

(Source: Details furnished by MGNREGS State Mission)

Audit noticed that as of March 2024, ₹33.68 crore was pending towards payment of wages. Due to delay in release of funds, there was delay ranging from 59 to 205 days in receipt of wages by tribal plus beneficiaries. Audit observed that timely payment of wages being the crux of the Tribal Plus scheme, delay in release of funds by GoK undermined the very objective of the scheme.

The Government stated (June 2025) that steps will be taken to ensure timely disbursement of funds. However, the fact remains that a scheme formulated by the State for providing additional benefits to the Scheduled Tribes failed to achieve its objectives due to failure of the State to ensure timely release of funds.

4.9 Irregularities in the management of Corpus Fund for Advance Wage Payments to ST Workers under MGNREGS

With the aim to address delays in wage disbursement under MGNREGS, GoK, in March 2018, established a Corpus Fund for effecting advance wage payments to Scheduled Tribe (ST) workers in specified areas on weekly basis. The corpus amount of ₹11.13 crore was transferred (March 2018) to the bank account held by the Director, Kudumbashree State Mission and authorised Kudumbashree Community Development Society (CDS)/Area Development Society(ADS) units to disburse 90 per cent of wages in advance to the ST workers in specified areas⁸. The advance was to be deposited in the bank account of the beneficiary in which MGNREGS wages were credited by GoI, after executing a tri-partite agreement between the beneficiary, ADS and the bank for ensuring that the advanced amounts would be reimbursed after receipt of wage payments from GoI.

Scrutiny of Kudumbashree State Mission records and Ooru Samithi bank statements in test checked units revealed that out of ₹11.12 crore, ₹10.30 crore

⁸ This initiative was initially for ST workers in Wayanad District and Attappadi Block of Palakkad District and later extended to Aralam Farm in Kannur district in June 2019.

was disbursed to the beneficiaries and balance amount was retained in the Ooru Samithi bank accounts. However, the system of payment of advance to beneficiaries was discontinued from 2022-23. Audit noticed that out of ₹11.12 crore disbursed to 112 Ooru Samithis only ₹7.34 crore was returned to the State Mission till date (December 2024).

Audit test checked 112 Ooru Samithi bank accounts and noticed irregular cash withdrawal of ₹3.48 lakh for personal purpose by two Ooru Samithis. Kakkupadi Thazhe Ooru Samithi in Agali GP withdrew ₹1,00,000 and Mele Manchikandi Ooru Samithi in Pudur GP withdrew ₹2,48,250 for personal purposes violating Government instructions.

Audit further noticed that four Ooru Samithis in Attappadi BP received (January 2019) ₹12 lakh (at the rate of ₹ three lakh each) towards payment of advance wages. Of ₹12 lakh, ₹7.36 lakh was disbursed (January 2019 to January 2020) to beneficiaries towards advance. On scrutiny of their bank accounts, audit noticed that these SB accounts were not operational from July 2022 leaving balances at nil (October 2024). On enquiry with the bank by Audit, the bank transferred (December 2024) the amount of ₹8.25 lakh (including interest accrued till July 2022) to the Account of the District Project Officer. Audit noticed that though ₹7.36 lakh was disbursed to the beneficiaries towards advance, only ₹2.92 lakh was recouped by the Ooru Samithis from the beneficiaries.

Thus, Audit observed that misuse of funds and non-disbursement of advance amounts by Ooru Samithis defeated the objectives of the scheme.

The Government stated (June 2025) that recovery details would be made available from Kudumbashree and necessary action will be initiated. It was also stated that appropriate corrective actions will be taken to prevent recurrence in future. However, Government reply is silent on the discontinuation of the project by Kudumbashree.

4.10 Discrepancies in disbursement of Onam Festival Allowance

The Government of Kerala had sanctioned Onam festival allowance of ₹1,000 to each MGNREGS worker who worked for at least 100 days⁹ in the previous year. This allowance was distributed through GPs up to 2020-21 and through Block Programme Officers since 2021-22. Scrutiny of the Bill Information Management System (BiMS) portal¹⁰ and bill status report, audit identified discrepancies in the disbursement process such as irregular transfer of allowance of multiple beneficiaries to single beneficiary and non-receipt of allowance by beneficiaries due to unresolved failed transactions as detailed below:

4.10.1 Transfer of allowance of multiple beneficiaries to a single Bank Account

Wages under MGNREGS were transferred directly to the Aadhaar-linked bank accounts of the beneficiaries. However, instead of transferring to Aadhaar-linked bank accounts of beneficiaries, Onam festival allowances of multiple beneficiaries were transferred from the Treasury Savings account using BiMS

⁹ Stipulation for completion of 100 days was reduced to 75 days during 2020-21 due to Covid

¹⁰ Bill Information Management System (BiMS) is an e-bill portal of GoK for claim settlement

software to a single bank account of one of the beneficiaries by the Block Programme Officers. Audit noticed instances of transfer of payment in respect of three to 66 beneficiaries to a single bank account during the period 2021-22 to 2023-24 as detailed in **Table 4.11**.

Table 4.11: Allowance of multiple beneficiaries transferred to a Single Bank Account

District	Name of PRI	Number of beneficiaries	Amount paid (In ₹)	Number of bank accounts to which amount credited
Thiruvananthapuram	Chirayinkeezhu BP	66	66000	Single Bank Account
		5	5000	Single Bank Account
		3	3000	Single Bank Account
		134	134000	67 Bank Accounts
	Vellanad BP	107	107000	54 Bank Accounts
Palakkad	Malampuzha BP	60	60000	30 Bank Accounts
	Attappadi BP	221	221000	111 Bank Accounts
Kasaragod	Kasaragod BP	34	34000	17 Bank Accounts
	Neeleshwaram BP	72	72000	36 Bank Accounts
Total		702	702000	

(Source: Details collected from BiMS portal)

Irregular disbursement of Onam Allowances resulted in duplicate/multiple payments to certain beneficiaries while others did not receive their entitled allowance in the test checked districts.

Audit also noticed instances of failed transactions amounting to ₹2.07 lakh remaining unresolved for over three years due to reasons *viz.*, incorrect bank account number, depriving beneficiaries the benefit of festival allowance granted to them by Government. Details are given in **Appendix 4.4**. Failed transactions occurred due to negligence in resolving issues flagged on the BiMS dashboard while making payments by GPs/BPOs.

Audit observed that these discrepancies have prevented eligible MGNREGS workers from receiving their rightful Onam festival allowance, undermining the intention of formulating the scheme.

Regarding transfer of allowance of multiple beneficiaries to single account, the Government stated (June 2025) that detailed enquiry will be initiated and appropriate corrective actions will be implemented to prevent recurrence in future.



Construction of bund in Pilicode GP
Work code: 1601005004/WC/621175

Chapter **5** Registration and Employment

Registration and Employment

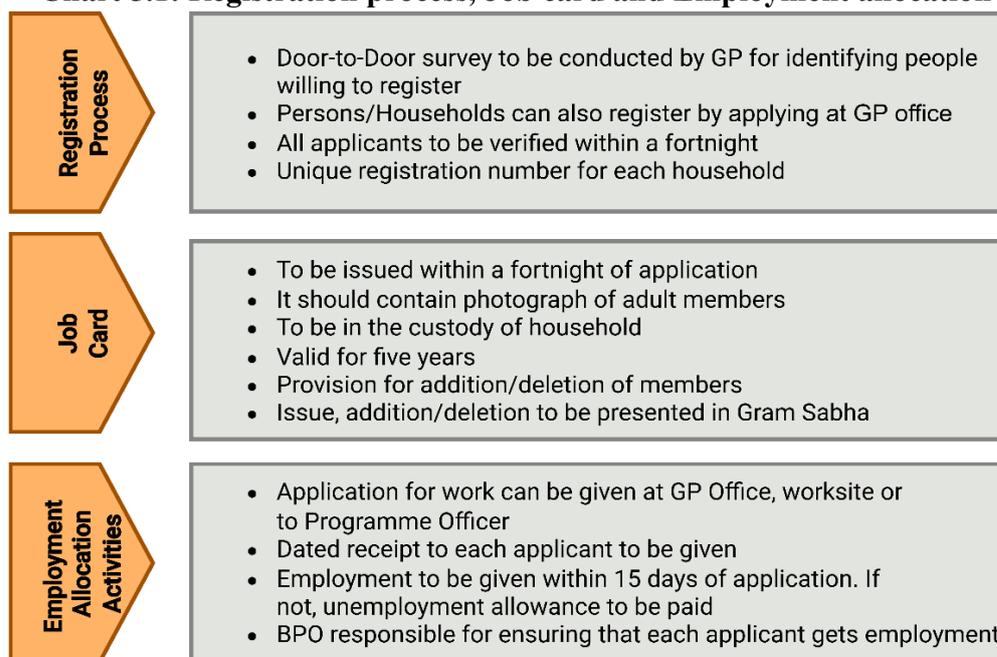
None of the test checked GPs conducted the door-to-door survey to identify eligible households who were missed out and wished to be registered under the Act. Against the timeline of 15 days fixed for issuing job cards, audit noticed delay up to 264 days in the issue of job cards. Though it was mandatory to issue dated receipts on receiving application for job card, seven of the 24 test checked GPs did not issue dated receipts. 14,353 job cards were deleted stating reason as “not willing to work” by test checked GPs in violation of the MGNREG Act. Audit noticed that demand for work declined by 14 *per cent* during 2023-24 compared to 2020-21. As a result of the declining demand for work, the person days of employment generated declined by six *per cent* during the period 2021-22 to 2023-24. Low percentage of active job cards/workers also pointed to ineffective IEC activities, leading to poor awareness levels of entitlements among potential beneficiaries. In test checked BPs, the percentage of households provided with employment of 100 days and above ranged between 19 *per cent* and 58 *per cent*. The percentage of employment provided to differently abled persons at the State level ranged from 24.88 *per cent* (2019-20) to 69.47 *per cent* (2022-23). Of the test checked 24 GPs, dated receipts, on receiving application for work, were not issued to the wage seeker by 13 GPs. Non-issue of dated receipts violated the mandatory transparency provision to ensure the provision of work within stipulated time.

5.1 Registration and issue of job cards

The first step in guaranteeing the beneficiary’s right to 100 days of employment under MGNREGS was registration of the household with the GP. According to MGNREG Act, it was the duty of the GP to register the household, after making suitable enquiries, and issue a job card. The application for the job card could be given on plain paper to the GP or the individual could appear personally and make an oral request. The job card was to be issued to the beneficiaries within 15 days of receipt of application.

The process for registration of households, issue of job cards and employment allocation is detailed in **Chart 5.1**.

Chart 5.1: Registration process, Job card and Employment allocation



(Source: MGNREG Act Operational Guidelines, 2013)

Scrutiny of the process of registration and allocation of employment in test checked GPs revealed the following:

5.1.1 Non-conducting door-to-door survey

Para 3.1.1 (ii) of Operational Guidelines, 2013 stipulated for conducting a door-to-door survey by each GP every year to identify eligible households who were missed out and who wished to be registered under the Act. The survey team was to associate/involve GP members, village level government functionary, Panchayat Secretary, SC and ST members, SHG leaders, Anganwadi workers, ASHAs, etc. Special efforts were to be made to reach out to disadvantaged groups like destitutes, differently abled, primitive tribal groups, nomadic tribal groups, SCs/STs, etc. Apart from identification of eligible households, details of individuals in the registered households were also to be verified and compared with the details in the MIS.

Audit noticed that none of the test checked GPs conducted door-to-door survey during the period from 2019-20 to 2023-24. Further, no directions were issued by MGNREGS State Mission for conducting door to door survey. In the absence of door-to-door survey of households, it could not be ensured that all eligible households, disadvantaged groups, etc., who wish to be registered, were included, thereby defeating the fundamental objective of the scheme.

The Government stated (June 2025) that audit observation has been noted and appropriate corrective actions will be taken.

5.1.2 Delay in issue of job cards

According to Operational Guidelines, the job card is to be issued to the beneficiaries within 15 days of receipt of application. Audit noticed that though MGNREG Act Schedule II stipulated for issuing dated receipts on receiving

application for job card, seven¹¹ of the 24 test checked GPs did not issue dated receipts. In the absence of dated receipts, issuance of job card within the prescribed period of 15 days could not be ascertained in audit.

Test check of applications received and dated receipts issued by nine GPs, during the period 2021-22 to 2023-24, revealed that though these GPs had issued dated receipts from front office on receipt of application for job cards, entry in MIS was made three to 249 days later than actual date of receipt of the application. With reference to the actual date of receipt, delay in issue of job cards ranged from three to 264 days. Audit noticed that delay indicated in MIS in respect of these job cards was zero to 204 days. Details are given in **Appendix 5.1**. Audit observed that test checked GPs indicated a later date in MIS to circumvent indication of delay in MIS.

The Government stated (June 2025) that date of Job card issued is reflected in the MIS only when a command for printing is given in the MIS. In the State, physical Job Cards are issued following the direction of MoRD. If the GP officials forget to give print option in the MIS, it will be reflected in the MIS as job card not issued. It was also stated that audit observation has been noted and appropriate corrective action will be implemented to prevent the recurrence in future.

Reply is not tenable as process of registration of beneficiaries could be commenced in MIS only if job card application is registered in MIS. Delay of up to 249 days in registering application of job card in MIS indicates that there was delay in issue of job cards.

5.1.3 Irregular cancellation of Job cards

According to the Operational Guidelines, 2013 and Annual Master Circulars issued by GoI, no Job Card should be cancelled in a routine manner and certainly not on the ground of non-demand/non-reporting for work. The Job Cards could be cancelled, only if, (i) the household migrated permanently to the urban areas/to a different Grama Panchayat, (ii) job card proved to be duplicate or (iii) it was registered based on forged documents. Before cancellation of Job Cards, the Programme Officers should conduct independent verification of facts and give the person concerned an opportunity to be heard. List of all cancelled Job Cards should be made public and should be presented to the Grama Sabha. Scrutiny of cancelled job cards in test checked GPs revealed the following:

- (i) Out of 17,879 job cards deleted by the test checked GPs, 14,353 job cards (80.28 *per cent*) were deleted stating reason as “not willing to work”. Further, the list of deleted cards was not presented in Grama Sabha. This violated stipulated conditions and procedure prescribed for deletion of job cards.
- (ii) Audit noticed that details of deleted job cards were not available in MIS. Thus, the requirement of having details of deleted cards in public domain for ensuring transparency and accountability was not satisfied.
- (iii) Deleted job cards could be restored only by the State Mission. Scrutiny of restored job cards revealed that application for restoration of deleted

¹¹ Chirayinkeezhu, Vellanad, Agali, Pudur, Akathethara, Puthuppariyaram and Padne GPs

cards forwarded by JPC did not indicate any reason for deletion/restoration of job cards. Audit observed that proper verification of reason for restoration/deletion was not ascertained by State Mission before restoring deleted job cards. Once restored, MIS did not capture date of deletion and restoration, and the card appears to have never been deleted in the MIS. This feature may result in restoring deleted card without proper authorisation and illegal usage of job card.

The Government stated (June 2025) that the request for resumption of job card is received from the districts once it is identified that the deletion of job card was done by mistake. To ensure the right of workers to work under the scheme, the requests from districts are immediately processed at the State Mission for providing employment to the workers.

The reply substantiates the audit finding that job cards were deleted incorrectly and without any verification with the persons concerned.

5.2 Employment generation

The Act guaranteed 100 days of employment to every household whose adult members are willing to undertake unskilled manual labour. Details of employment demanded and provided in the State under MGNREGS during the period from 2019-20 to 2023-24 are shown in **Table 5.1**.

Table 5.1: Details of employment demanded and provided under MGNREGS

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Total Job cards issued (In lakh)	36.41	39.00	40.97	41.03	39.74
Household demanded employment (In lakh)	15.92	17.65	17.47	16.31	15.22
Households that availed employment (In lakh)	14.39	16.17	16.45	15.51	14.69
Total person days generated (In lakh)	802.30	1023.00	1059.66	965.78	994.59
Person days per household	55.75	63.27	64.42	62.27	67.71
Household provided 100 days of employment (In lakh)	2.51	4.70	5.13	4.50	5.69

(Source: Information furnished by the Department and MIS data)

The above data reveals that not even half of the households registered had demanded work during the period from 2019-20 to 2023-24. Audit noticed that demand for work declined by 13.77 *per cent* during the period 2020-21 to 2023-24. As a result of the declining demand for work, the person days of employment generated declined by six *per cent* during the period 2021-22 to 2023-24.

Audit noticed that in the test checked BPs, the percentage of households who were provided with employment for one to 30 days ranged from nine *per cent* to 33 *per cent*. Households ranging from 17 *per cent* to 26 *per cent* were provided employment for 71 to 99 days whereas 19 *per cent* to 58 *per cent* households were provided employment for 100 days and above.

Audit noticed that though Tribal Plus scheme of GoK provided additional 100 days of employment to every Scheduled Tribe (ST) household in every financial year, Attappadi, a tribal BP could register 100 days employment only to 58 *per cent* of the households.

5.2.1 Employment to the differently abled persons

Operational Guidelines, 2013 stipulated for conducting a special drive to identify all persons with disability and other vulnerable persons (nomadic tribal group, HIV positive person, internally displaced persons, *etc.*) and providing 100 days of work to each of the households they belong to, within a specified timeframe. Paragraph 9.2.2 mandated that State Government should designate an officer in each District as a Co-ordinator (Vulnerable Groups) who would exclusively look after the needs and requirements of the special categories and create enabling conditions for their inclusion in MGNREG Act works. The Co-ordinator (Vulnerable Groups) was to hold a monthly meeting to review the progress of such implementation with Block/Grama Panchayat level officials and submit monthly and quarterly progress reports to the DPC.

The percentage of employment provided to differently abled persons at the State level ranged from 24.88 *per cent* (2019-20) to 69.47 *per cent* (2022-23) of the registered differently abled persons. Details are given in **Table 5.2**.

Table 5.2: Details of employment provided to differently abled persons

Year	Number of differently abled persons registered	Number of differently abled persons worked	Percentage at State level	Average days of employment provided to persons worked
2019-20	7867	1957	24.88	51
2020-21	4780	2238	46.82	62
2021-22	4561	2735	59.96	60
2022-23	3826	2658	69.47	57
2023-24	3867	2563	66.28	62

(Source: NREGASoft MIS Report R5.1.2)

It was seen that average number of days of employment provided to differently abled persons ranged from 51 days to 62 days. Audit noticed that no special drive was conducted in test checked GPs for identifying the differently abled and other vulnerable persons. Further, Co-ordinator (Vulnerable Groups) was not posted to any of the districts in the State.

The Government stated (June 2025) that the scheme was demand driven. The demand for employment may vary according to weather, workers health, availability of other job opportunities, etc. Hence, their participation could not be ensured. However, the State was taking earnest efforts to ensure that employment was provided to all families willing to work under the scheme. It was also stated that the State was comparatively in a better position at national level in providing 100 days employment. Regarding employment to vulnerable groups, it was stated that special focus was given to this matter and instructions were issued to ensure that the scheme becomes more beneficial to them.

However, Audit is of the view that though the scheme is demand driven, in the absence of baseline survey, special drives/special Rozgar Diwas, IEC activities, etc., to assess/invite demand from various sections of people including differently abled, capturing of demand for jobs by all the needy could not be ensured. Regarding employment to vulnerable groups, reply is silent on the non-engagement of Co-ordinator (Vulnerable Groups), envisaged in the Operational Guidelines, to exclusively look after the needs and requirements of the special categories.

Recommendation 8: The Government may strive towards achieving 100 days guaranteed wage employment as stipulated under MGNREG Act.

5.2.2 Dated receipt for demand for work

According to Para 2.1.1 (iii) of Operational Guidelines, 2013, on receipt of application for work, dated receipt for the application should be given to the wage seeker. The GP/Programme Officer (PO) was bound to accept valid applications for work and to issue a dated receipt to the applicant. Refusal to accept work applications and to provide dated receipts would be treated as a contravention under Section 25 of MGNREG Act.

Of the 24 test checked GPs, 13 GPs had not issued dated receipts to the wage seeker on receiving application for work. Though the test checked 11 GPs issued dated receipts, instead of providing individual receipts only single receipt was provided on receipt of group application for work, even though Operational Guidelines stipulated for providing individual receipts even for group demand.

During the beneficiary survey, 271 of the 334 beneficiaries surveyed responded that they were not issued dated receipts for the applications submitted to GPs, demanding work. In the absence of dated receipts, the mandatory provision of providing employment within 15 days of demand could not be ascertained in audit.

The Government stated (June 2025) that appropriate corrective actions will be implemented.

5.3 Non-payment of unemployment allowance

According to Section 7 of the MGNREG Act, 2005, an applicant not provided with employment within fifteen days of receipt of his/her application seeking employment, he/she would be entitled to a daily unemployment allowance. The allowance should not be less than one-fourth of the wage rate for the first thirty days and not less than one-half of the wage rate for the remaining period of the financial year. According to Section 8(3) of the Act, the State Government should take all measures to make the payment of unemployment allowance to the households concerned as expeditiously as possible.

Audit noticed that only an amount of ₹3.25 lakh was calculated towards unemployment allowance for the period from 2019-20 to 2023-24. But, in the absence of dated receipts for applications for work, correctness of calculation of unemployment allowance could not be ascertained. Of ₹3.25 lakh an amount of ₹1.47 lakh was paid and ₹1.78 lakh was pending for payment (March 2024). Details are given in **Appendix 5.2**.

The Government stated (June 2025) that though amount needed to be paid to the workers were sanctioned to the districts in July 2024, the amount could not be transferred to the beneficiaries due to technical issues in the MIS viz., inability to generate wage list, inability to create FTOs, FTOs were not available for the first signatory, etc. It was also stated that as of June 2025, only ₹1.16 lakh was pending for payment.

Reply is not tenable as payment of unemployment allowance of ₹1.10 lakh pertaining to the period 2021-22 remaining pending till date (June 2025) is not

justified. This also indicates the lack of initiative on the part of the State in addressing the technical issues to ensure timely payment to the beneficiaries.

Recommendation 9: The Government may ensure that the demand for labour may be accurately recorded, including issuing dated receipts by the GPs, and matched with the actual provision of labour to calculate the entitled unemployment allowance.

5.4 Social Security - Insurance coverage to MGNREGS workers

According to paragraph 8.9 (i) and (ii) of Operational Guidelines, 2013, MGNREGS beneficiaries are covered under the *Janashree Bima Yojana* (JBY)¹² and *Rashtriya Swasthya Bima Yojana* (RSBY)¹³. RSBY has been extended to all MGNREGS workers/beneficiaries who have worked for more than 15 days in the preceding financial year. RSBY was subsumed in PM-JAY in 2018 and JBY was subsumed in *Aam Admi Bima Yojana* in 2013.

Apart from the above insurance schemes, MGNREGS workers were also eligible for accident insurance cover under *PM Suraksha Bima Yojana* (PMSBY). The beneficiaries themselves could register to avail the insurance cover under PMSBY through *e-Shram portal* launched on 26 August 2021. The e-Shram portal was a centralised database of unorganised workers in India, including those who work in MGNREGS. The portal was designed to help workers access Government schemes and social security benefits. DPCs and POs were required to create awareness among workers about these schemes.

In test checked blocks, only 35 per cent to 69 per cent of active workers were registered in e-Shram portal. Action was not taken to ensure enrolment of all eligible workers in insurance schemes by GPs after 2018. Audit noticed that though Annual Master Circular 2022-23 stipulated for inclusion of social security scheme details in job cards to create awareness among beneficiaries, these details were not included in job cards issued by the test checked GPs. Beneficiary survey conducted by audit revealed that 44.01 per cent of beneficiaries surveyed were not enrolled in any insurance schemes.

Audit observed that sensitising and enrolling job card holders under these Bima Yojnas and further extending due benefits to them under it in case of unpleasant circumstances are some of the paramount responsibilities of the State.

The Government stated (June 2025) that Audit observation has been noted and awareness programmes on the insurance schemes will be conducted for the workers.

5.5 Information, Education and Communication (IEC)

An important precondition for ensuring effective implementation of MGNREG Act was the creation of awareness among rural people and other stakeholders, particularly MGNREGS workers, in respect of the scheme provisions as well as their rights and entitlements. The IEC activities were to aim at facilitating dissemination of right based provisions of the Act to ensure that the workers

¹² JBY provided life coverage and disability benefits to rural people

¹³ RSBY implemented by Ministry of Labour and Employment provided health insurance coverage for BPL families

know their right to demand wage employment and exercise their right by applying for jobs as per their need. Guidelines identified communication as an integral part of the implementation process and suggested a few modes of communication for conducting IEC activities such as conduct of meetings, wall paintings, door-to-door contact programmes, engagement of SHGs for educating the beneficiaries on their rights and entitlements, etc. Audit noticed deficiencies as detailed below:

5.5.1 Non-preparation of IEC Plan

Para 5.4.2 of Operational Guidelines, 2013 stipulated for developing an IEC plan for 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. Annual Master Circulars prescribed for nominating State IEC Nodal officers to look after IEC activities in the State.

Audit noticed that though a Programme Officer (IEC) was posted in August 2009 as nodal officer in the State Mission, Annual IEC plan was prepared only for the year 2022-23. Further, no action was taken to ensure the conduct of IEC activities at lower levels. Of the 24 test checked GPs, IEC activities were undertaken by only four GPs and incurred only ₹8,400 from Administrative Expenditure Fund during the audit period.

Audit noticed that despite the State Mission's instruction (April 2019) to JPCs to widely advertise individual beneficiary asset creation projects and eligibility criteria in newspapers to attract more beneficiaries, no such activities were carried out.

The MoRD Guidelines on UNNATI skilling project launched in 2019-20 though stipulated for giving wide publicity through IEC activities about the project, no specific IEC activities were undertaken resulting in ineffective implementation of UNNATI as detailed in Paragraph 3.4.2.

The Government stated (June 2025) that due to the shortage of Administrative Expenses Fund, IEC activities were affected under the scheme. The IEC plan for the State has been prepared for the year 2025-26 and provided to the districts.

However, the fact remains that PRIs/State failed to fully utilize one of the important means available for registering demands, creating awareness and redressing grievances.

5.5.2 Non-inclusion of MGNREGS services in Citizen's Charter

According to para 13.12.1 of Operational Guidelines, Citizens' Charter should cover all aspects of the duties of panchayats and officials under the MGNREG 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. Though test checked GPs in Kerala had published and displayed citizen charter in Panchayat offices, minimum service levels for MGNREGS activities were not included in the published charter.

The Government stated (June 2025) that appropriate action will be implemented.

5.5.3 Shortfall in conducting Rozgar Diwas

Para 3.3 (i) of Operational Guidelines, 2013 stipulated for organizing Rozgar Diwas by every GP at least once every month. At this event, the GP should proactively invite applications for work from potential workers for the current, as well as subsequent quarters. The ‘Employment Guarantee Day’ should be earmarked for processing work applications and related activities such as disclosure of information, allocation of work, payment of wages and payment of unemployment allowances. Audit noticed that test checked GPs failed to achieve the envisaged target of conducting monthly Rozgar Diwas during the period 2019-20 to 2023-24. Shortfall in organising the Rozgar Diwas ranged between 36 per cent and 98 per cent.

Audit noticed that the State Mission had directed (July 2022) GPs to conduct special Rozgar Diwas once in three months for analysing work demand of differently abled and elderly people and finding solutions to the problems they face in worksites. But Special Rozgar Diwas was not conducted by any of the test checked GPs.

Audit observed that non-conducting IEC activities had resulted in poor dissemination of the rights and entitlements available under the scheme. This was also evident from the beneficiary survey conducted by Audit.

IEC- Beneficiary survey results

Survey of 334 beneficiaries in 24 test checked GPs revealed ineffective IEC activities as given below:

- 81.14 per cent (271 numbers) of beneficiaries stated that they did not receive dated receipts to ensure eligibility for unemployment allowances.
- 44.01 per cent (147 numbers) of beneficiaries were not enrolled in any insurance schemes.
- 55.69 per cent (186 numbers) of beneficiaries were not aware about the grievance redressal mechanism involving ombudsperson at the district level.

Regarding non-conduct of Rozgar Diwas, Government stated (June 2025) that though directions were issued for conducting Rozgar Diwas once in a month, there was a gap in organising the event properly.

However, the reply is silent about non-conducting special Rozgar Diwas by GPs.

Recommendation 10: The Government may

- ***prepare a State level IEC plan and take action to strengthen the IEC activities to create adequate awareness among the beneficiaries and public regarding the rights/entitlements available under MGNREG Act.***
- ***direct GPs to conduct surveys and special drives and utilise available data with various line departments to identify eligible households and differently abled individuals including vulnerable persons and provide employment under the scheme.***



Water stream protection works in Kallakara
Shivalingam Colony in Sholayur GP
Work code: 1606002003/WC/GIS/2146

Chapter

6

Execution of Works

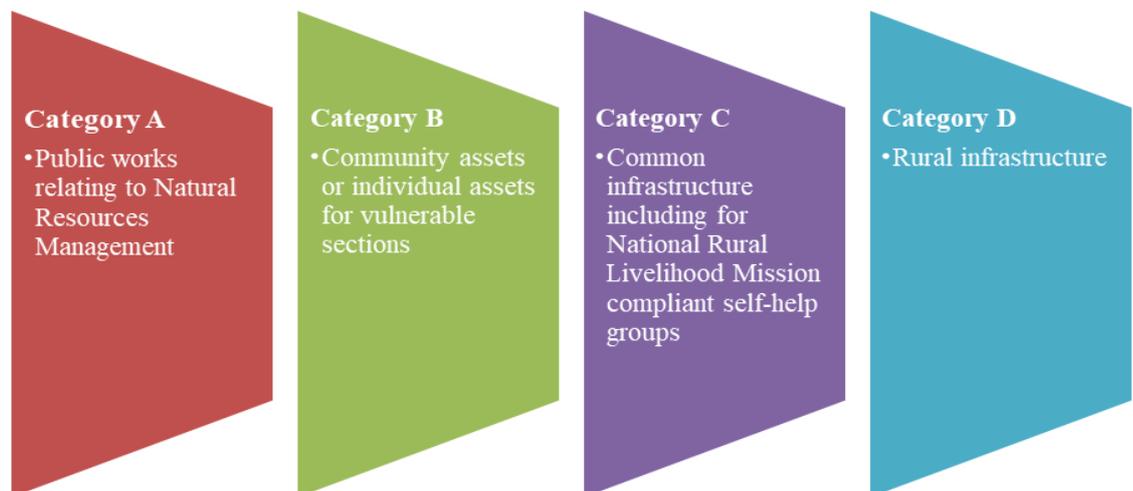
Execution of Works

Of 15.58 lakh works that obtained Administrative and Technical Sanctions during the audit period, 75,167 works were remaining incomplete, after incurring expenditure of ₹662 crore and 3.09 lakh works (19.87 per cent) were not taken up. The wage-to-material ratio fell significantly below the mandated 60:40 during the period 2019-20 to 2023-24. Though State Mission received an amount of ₹18.46 crore (March 2017) towards GoI and State Share for construction of 923 Anganwadi centres, only 301 Anganwadi centres were completed (March 2024) incurring an expenditure of ₹5.25 crore. Audit noticed instances of malpractices carried out in muster rolls in Pudur GP resulting in misappropriation of MGNREGS funds to the tune of ₹6.02 lakh. Scrutiny of the test checked 240 works revealed that 12 works completed incurring expenditure of ₹22.88 lakh during the audit period were either defunct or not in use rendering the expenditure unfruitful.

The MGNREGS has the potential to transform rural areas by creating durable assets that would not only enhance the livelihood security of rural poor but also result in substantial infrastructural development in rural areas. Creation of durable assets and securing livelihood of rural households can also be facilitated through convergence of MGNREG Act works with resources of other programmes/schemes available with Grama Panchayats (GPs) and other line departments.

Section 4 (3), Schedule I of MGNREG Act categorises the works taken up under MGNREGS into four categories as shown in the **Chart 6.1**.

Chart 6.1: Work categories under MGNREGS



(Source: MGNREG Act, 2005)

6.1 Status of execution of works

Operational Guidelines, 2013 stipulated for formulating a strategy to address incomplete works. Works initiated were to be completed in a timely manner to ensure that meaningful benefits accrued to the local community.

The status of works approved, completed and ongoing at State level during the period from 2019-20 to 2023-24 are given in **Table 6.1**.

Table 6.1: Details of works approved, completed and ongoing (State level)

(₹ in lakh)

Year	Total Works approved by GP	Works obtained AS/TS during the year	Works Completed		Works Physically completed ¹⁴		Works Ongoing		Works Suspended		Work not started after obtaining AS/TS
	Number of works	Number of works	Number of works	Expenditure (₹)	Number of works	Expenditure (₹)	Number of works	Expenditure (₹)	Number of works	Expenditure	Number of works
2019-20	507976	297556	224831	300513.54	3294	1638.01	3941	2571.25	8	0.58	65482
2020-21	523342	371979	288553	405627.00	2812	1198.74	4410	2524.59	2	0	76202
2021-22	449007	331787	262608	402481.00	827	63.57	6433	4642.08	0	0	61919
2022-23	329048	244304	192269	338494.90	184	2.99	11833	11772.91	0	0	40018
2023-24	380408	312224	197803	310801.60	3	0.39	48550	44689.66	0	0	65868
Total	2189781	1557850	1166064	1757918.04	7120	2903.70	75167	66200.49	10	0.58	309489

(Source: Details furnished by the MGNREGS State Mission)

It can be seen that:

- ▶ Of the 15.58 lakh works that obtained Administrative and Technical Sanctions (AS and TS) during the Audit period, 75.31 per cent (11.73 lakh) works were completed (including physically completed). The percentage of completion was in the range of 63.35 to 79.40 per cent during the five year period.
- ▶ 75,167 works were ongoing or remaining incomplete (July 2025), after incurring an expenditure of ₹662 crore. This not only indicates that the assets remained incomplete and unusable to the community/individual beneficiaries but also indicates that the wage benefits were delayed to the beneficiaries.
- ▶ Of 15.58 lakh works that received AS/TS, 3.09 lakh works (19.87 per cent) were not taken up. The percentage of works not taken up was in the range 16.38 to 22.01 per cent during the five year period evidencing that works were being approved in a routine manner rather than insisting on completion of works already taken up.

Audit noticed that though Operational Guidelines prescribed for formulating a strategy for completion of incomplete works by GPs and State Governments

¹⁴ Completed but not entered in MIS

were urged to issue necessary directions in this regard, huge pendency indicated that no concerted efforts were taken to complete the incomplete works.

The Government stated (June 2025) that necessary action will be taken to ensure timely completion of works. It was also stated that 91.92 *per cent* of works taken up were completed as of June 2025. Delay in getting material fund, local issues, technical issues etc were the reasons for non-completion of the works.

However, the fact remains that the efforts under the scheme to improve the quality of life of the rural poor by creating durable assets fell short of the objective in the absence of timely completion of works.

Recommendation 11: The Government may review the status of pending works and devise a proper course of action either to complete them or close them including fixing of responsibility for loss to Government exchequer.

6.1.1 Works reported as completed after incurring less than five per cent of the sanctioned estimate

Scrutiny of the MIS Report No. **R6.12** (Dynamic Report for Monitoring and details of works) of test-checked GPs for the period from 2019-20 to 2023-24, revealed that 103 works were shown as completed even though the expenditure incurred on these works was less than 5 *per cent* of the sanctioned estimated cost. Details are given in **Table 6.2**.

Table 6.2: Expenditure (less than 5 per cent of estimated cost) on works shown as completed
(₹ in lakh)

Block	Year	Number of works	Estimate amount	Expenditure	Percentage of expenditure
Chirayinkeezhu	2021-22	32	17.78	0.42	2.36
	2022-23	3	1.70	0.01	0.59
Vellanad	2021-22	3	1.32	0.02	1.52
	2022-23	2	0.78	0.02	2.56
Attappadi	2021-22	10	1.76	0.02	1.14
	2022-23	8	0.97	0.02	2.06
Malampuzha	2021-22	26	8.95	0.16	1.79
	2022-23	5	4.11	0.17	4.14
Kasaragod	2021-22	2	0.85	0.03	3.53
	2022-23	1	0.50	0.02	4.00
Neeleshwaram	2021-22	9	7.21	0.05	0.69
	2022-23	1	0.28	0.00	0.00
	2023-24	1	0.30	0.00	0.00
		103	46.51	0.94	

(Source: Details furnished by MGNREGS State Mission)

It is seen from the table that expenditure incurred on these works ranged from zero to 4.14 *per cent* of the estimated cost. Details of physical progress achieved in respect of these works were not available in the MIS. Audit noticed that expenditure on these works were part payment of unskilled wage component and meagre expenditure was incurred on material though provided in the estimates.

The Government stated (June 2025) that appropriate corrective actions will be implemented.

6.1.2 Category-wise works undertaken

Schedule I Para 4 of the MGNREG Act provides the list of permissible works, which are categorized into four, as shown in **Table 6.3**.

Table 6.3: List of permissible works

Category A	Public works relating to Natural Resource Management
Category B	Community assets or individual assets for vulnerable sections
Category C	Common infrastructure including for NRLM compliant Self-Help Groups
Category D	Rural Infrastructure

(Source: MGNREG Act)

These four categories were further divided into 23 sub-categories. These sub-categories covered 266 types of works permissible under the Programme. Category-wise status of works undertaken by the test checked GPs during the period 2019 to 2024 are detailed in **Table 6.4**.

Table 6.4: Category-wise works undertaken in selected GPs

Category of Works	Total number of works taken up	Number of works completed	Number of ongoing works	Number of works not started yet
A	20,366	15,953	1,657	2,756
B	17,621	12,399	1,512	3,710
C	125	31	43	51
D	13,064	6,501	2,454	4,109
Total	51,176	34,884	5,666	10,626

(Source: Details furnished by test checked GPs)

Audit noticed that only 125 works (0.25 per cent) were taken up under category C, which included works for promoting agricultural productivity by creating durable infrastructure required for bio-fertilizers and post-harvest facilities including pucca storage facility for agricultural produce and common work-sheds for livelihood activities of NRLM compliant Self-Help Groups (SHGs). Furthermore, of the 125 works taken up, only 31 works (25 per cent) have been completed. Not taking up works under category C together with poor implementation of taken up works indicates that adequate importance was not given by test checked GPs for creation of durable community level infrastructure for promoting agricultural productivity thereby ensuring livelihood security of the rural poor.

The Government stated (June 2025) that out of the 266 permitted works under MGNREGS, only three works are listed under category C. Due to this the number of works taken up under category C was low.

Audit is of the view that though only three types of works are listed under category C, in view of the presence of large number of (2,45,739) NRLM compliant SHGs in the State¹⁵, works related to creation of infrastructure for promoting livelihood activities of SHGs could have been taken up. Further, the

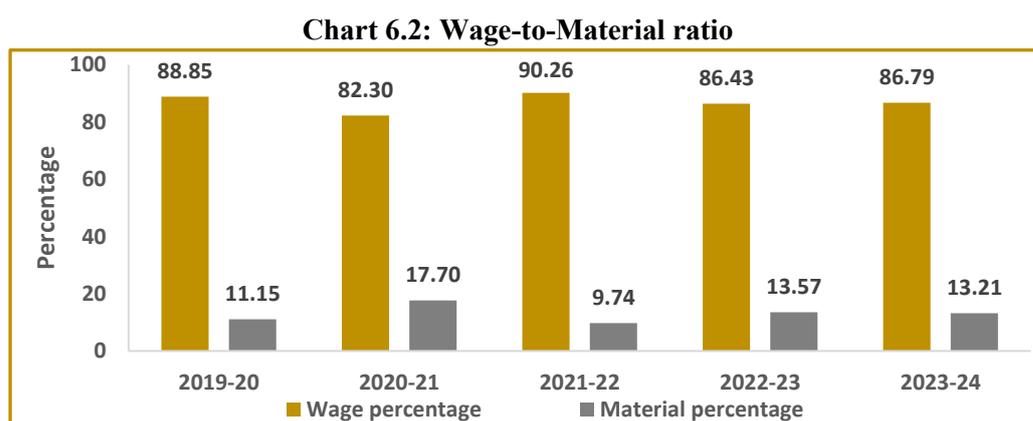
¹⁵ as of 01 July 2025

reply is silent about the 75 per cent of the works taken up remaining incomplete/not started.

6.2 Non-compliance with the mandated 60:40 Wage-to-Material Ratio

One of the objectives of MGNREG Act was the creation of durable assets and thereby strengthening the livelihood resource base of the rural poor. According to MGNREG Act Operational Guidelines, 2013, ratio of wage cost to material costs should not be less than the minimum norm of 60:40. This 60:40 ratio should be maintained at the GP level for all works undertaken by the GP.

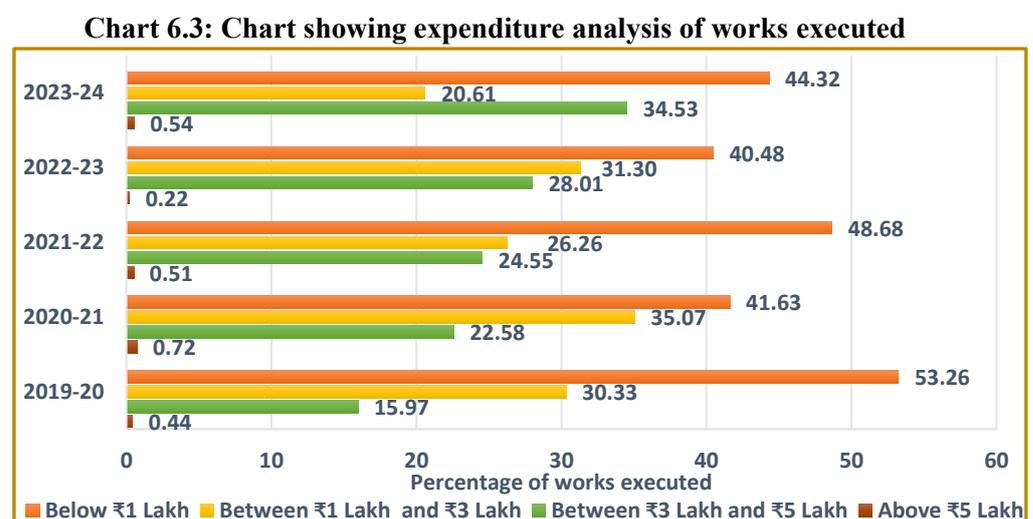
However, it was noticed that the wage-to-material ratio fell significantly below the mandated 60:40 in the test checked BPs during the period 2019-20 to 2023-24 as shown in **Chart 6.2**.



(Source: Details furnished by State Mission, MGNREGS, Kerala)

The material cost including skilled and semi-skilled wages ranged from 11 to 18 per cent indicating that the test checked BPs gave very low priority for creation of durable assets.

This was also evident from the analysis of expenditure incurred on works undertaken by test checked GPs. Audit noticed that during the period from 2019-20 to 2023-24, expenditure of 99 per cent of works executed by test checked GPs was below ₹five lakh. Expenditure analysis of works executed by test checked GPs is depicted in **Chart 6.3**.



(Source: Details furnished by State Mission, MGNREGS, Kerala)

It is seen from the chart that expenditure of 40 to 53 *per cent* of works executed was below ₹ one lakh and expenditure incurred on 65 to 84 *per cent* of works was below ₹ three lakh. Preparation of Annual Plans, with significant portion of works costing below ₹three lakh together with low expenditure on materials, indicates that the test checked GPs neglected the scheme objective of creation of durable assets while preparing Annual Plans.

The Government stated (June 2025) that appropriate corrective action will be implemented.

Recommendation 12: The Government may take concrete efforts to improve wage- material ratio by creation of durable assets for strengthening the livelihood resource base of the rural poor.

6.3 Non-permissible works

According to the Operational Guidelines, only those components of admissible works that lead to the creation of durable assets should be taken up under MGNREGS. Items of expenditure that are recurring in nature and/or do not lead to creation of durable assets, were not permitted under MGNREGS. Besides, it was the duty of the Block Programme Officer (BPO) and District Programme Co-ordinator (DPC) to scrutinise the Annual Plans of GPs against the list of permissible works as specified in MGNREG Act while consolidating the Annual Action Plan at Block and District level.

Audit noticed that three test checked GPs carried out canal cleaning work continuously for three years during the period 2019-20 to 2021-22 incurring expenditure of ₹261.58 lakh. Details are given in **Table 6.5**.

Table 6.5: Non-permissible works done

(₹ in lakh)				
Sl. No.	Name of GP	Work details	Sanctioned amount	Amount spent
1	Akathethara	Cleaning of canal continuously for three years	90.30	82.59
2	Marutharode	Cleaning of canal continuously for three years	154.82	125.82
3	Pudussery	Cleaning of canal continuously for three years	61.58	53.17
			Total	261.58

(Source: Details furnished by test checked GPs)

Execution of non-permissible works continuously for three years by the GPs indicated negligence on the part of BPO and DPC while approving Annual Plan of GPs.

The Government stated (June 2025) that appropriate corrective action would be taken to prevent recurrence in future.

Recommendation 13: The Government may take action to recoup inadmissible expenditure incurred under MGNREGS.

6.4 Malpractices noticed in Pudur GP

Implementation of a work commences with generation of Muster Roll by BPO. For unskilled wages, Muster Rolls were generated with names of beneficiaries printed in the Muster Roll. However, for skilled/semi-skilled wages, blank

Muster Rolls were generated by BPO and names of skilled/semi-skilled beneficiaries who attend the work were entered in the Muster Roll by the Mate. On completion of the muster roll Accountant carried out the data entry in the MIS.

Bank account details of beneficiaries were captured in the MIS by GP at the time of registration. Bank account details once registered could be changed only with the permission of JPC on the recommendation of the BPO. Audit noticed that no specific procedure was prescribed by State Mission for effecting such changes. Procedure followed by Attapadi BP was as below:

- A copy of the written request signed by the Secretary of the GP with designation seal and office seal showing the name of beneficiary, skilled/unskilled registration number and bank account number was to be sent to BPO by e-mail.
- The BPO after scrutiny would forward this to the JPC for unfreezing the present bank account in the MIS to make changes.
- On unfreezing, the GP would make necessary changes in the bank account data and intimate the same to BPO for freezing the accounts.

On scrutiny of payment of works executed in Pudur GP, Audit noticed multiple types of malpractices carried out in Muster Rolls and in MIS, to siphon off Government money, through which skilled and unskilled wages of ₹6.02 lakh were paid to persons who did not participate in the works. Details are as below:

I. Malpractices noticed in skilled muster rolls

Instances of malpractices noticed in skilled muster rolls are detailed below:

- (i) Audit noticed 16 instances involving wage payments of ₹71,700 in which names of the beneficiaries participated in the work were removed from the physical muster roll, after closure of the muster roll, and replaced them with persons who did not participate in the work. Corresponding entries were made in MIS and wages paid to persons who had not worked. Fake signatures of these persons were also made in the muster rolls. Details are given in **Appendix 6.1, Case 1**.
- (ii) In 21 instances involving wage payments of ₹89,450, persons who did not participate in the particular work were added to the physical muster roll of that job, after closure of the muster roll. Fake signatures of these persons were also made in the muster rolls. Corresponding entries were made in MIS and wage paid to persons who did not participate in the work. Details are given in **Appendix 6.1, Case 2**.
- (iii) In 15 instances, involving ₹66,210, Bank Account numbers of the beneficiaries who participated in the work were replaced in the MIS with Account numbers of persons who did not participate in that work. Hence, wages were paid to the persons who did not participate in the work. No change was made in the physical muster roll. Details are given in **Appendix 6.1, Case 3**.

For changing the account number of the beneficiary, a request signed by the MGNREGS staff of the GP, showing the designation as “for Secretary” was sent to BPO. No supporting documents were attached to confirm that the changed bank account number belonged to the beneficiary shown in the request. Though the request was not signed by the Secretary of the GP, BPO without any verification recommended JPC to unfreeze the bank account for effecting changes in the Account Number of the beneficiary. As Aadhaar based payment system was not introduced for the payment of wages of skilled/semi-skilled workers, MIS did not detect any mismatch between the name in the bank account and name in the Aadhaar and amount was transferred to the bank account of persons who did not participate in the work.

- (iv) In 25 instances involving ₹1,16,142 no change was made in the physical muster roll, but instead of recording the name of beneficiary who actually participated in the work in the MIS, the name of person who did not participate in the work was recorded. Hence, physical muster roll and e-muster roll in MIS indicated names of different persons and wages were paid to persons who did not participate in the work. Details are given in **Appendix 6.1, Case 4.**

In the presence of Grama Panchayat Secretary, Audit interacted with Mates, who participated in the works in which physical muster rolls were found tampered. Mates stated that the alterations were not made by them and these persons did not participate in the respective works, indicating that the alterations in the muster rolls were made by the MGNREGS staff.

Though beneficiaries who had participated in the work did not receive wages, due to persistent delay in receiving the wages of skilled/semi-skilled workers, many of the workers could not identify non-receipt of wages for a particular work.

II. Malpractices with respect to Unskilled muster rolls

In 139 instances (51 works) involving ₹2,58,562, Audit noticed that along with group demand applications submitted by the beneficiaries, new names were inserted by Mate/MGNREG Staff and created bogus demand for work. Muster rolls were generated by including names of persons who did not demand work. While closing the muster roll fake signatures of the added persons were made in the muster roll as a proof of attendance. Details of works and payment made are given in **Appendix 6.2.**

On interaction with three beneficiaries in the presence of the Secretary, Pudur GP, the beneficiaries stated that they did not participate in the work and the unskilled wages received were collected from them by the Mates.

Audit observed that perpetrators exploited the loopholes in the system such as manual entry of skilled beneficiaries into the muster roll and not monitoring skilled labour through National Mobile Monitoring System (NMMS), absence of Aadhaar based payment system for skilled/semi-skilled wage payments as well as lack of monitoring by GP/DP/State Mission and engaged in fraudulent practices to misappropriate MGNREGS funds to the tune of ₹6.02 lakh.

The Government stated (June 2025) that directions were given to JPC, Palakkad to file an FIR against the defaulting officials of Pudur GP. It was also stated that

appropriate corrective action will be implemented to prevent recurrence in future.

Recommendation 14: Government may address the system deficiencies and take necessary corrective action to prevent recurrence in future

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

Para 7.11.5 of Operational Guidelines, 2013 stipulated for verification and certification of all the bills/vouchers of the worksite by workers themselves. When a work is in progress, the workers engaged in that work, should select not less than five workers from among themselves, on a weekly rotational basis, for scrutiny and certification of bills at least once a week. Scrutiny of records of 275 sampled works in the selected 24 GPs revealed that the system for verification/certification of bills/vouchers, envisaged for ensuring the quantity of materials supplied, was not operationalised.

6.6 Excess payment

Pudur GP constructed a pond -Vellingiri Pudur Kulam Nirmanam (Work code: 1606002002/IF/498797) for an individual beneficiary (April 2021) through MGNREGS by incurring expenditure of ₹1.50 lakh. On Joint Physical Verification (JPV), audit noticed that a well was constructed instead of a pond. Scrutiny of Measurement Book (MB) of the work revealed that depth of the well was recorded as six metre and radius as 2.65 metre. However, actual dimensions were three metres depth and 1.8 metre radius. Audit observed that payment was made without ascertaining exact measurements by Accredited Engineer, resulting in excess payment of ₹0.59 lakh.

The Government stated (June 2025) that appropriate corrective action will be initiated.

6.7 Unfruitful expenditure

Creation of durable assets and strengthening of rural livelihood base were important objectives under the scheme. However, JPV of the 240 test checked works revealed that 12 works completed during the audit period incurring expenditure of ₹22.88 lakh were either defunct or not in use rendering the expenditure incurred unfruitful. Details are given in succeeding paragraphs.

6.7.1 Construction of Anganwadi Centres

Anganwadi Centres were constructed under MGNREGS in convergence with the Integrated Child Development Scheme (ICDS) of the Ministry of Women and Child Development (MWCD) from 2016-17 onwards. MGNREGS provides ₹ five lakh per Anganwadi centre and the additional amount for construction should be borne by ICDS/MWCD and/or any other scheme. The MGNREGS contribution was enhanced to ₹ eight lakh from January 2023.

State Mission received (March 2017) an amount of ₹18.46 crore towards GoI and State Share for construction of 923 Anganwadi centres. Though 675 Anganwadi Centres were taken up, only 301 Anganwadi Centres were completed (March 2024) incurring expenditure of ₹5.25 crore. Scrutiny of

construction of Anganwadi buildings in test checked GPs revealed the following:

- ▶ Kattakada GP commenced construction of an Anganwadi building (Work Code 1614011002/AV/2182) during March 2018. As per MIS, the building was completed during 2021-22 incurring expenditure of ₹4.27 lakh. However, during JPV (December 2024), Audit noticed that the building remained incomplete with flooring and electrification works pending. It was seen that the estimate was prepared and TS was accorded for ₹five lakh without including flooring and electrification. Though unskilled wage component was included in the estimate, no expenditure was incurred towards unskilled wages.
- ▶ Malampuzha GP prepared estimate of ₹10.85 lakh for construction of Anganwadi building. Though the work was commenced in March 2018, work remained incomplete and expenditure of only ₹1.69 lakh was incurred (March 2024). During JPV, Audit noticed that only the foundation was constructed and the site was in abandoned condition.

Non-completion of Anganwadi buildings even after six years of commencement of construction indicates laxity on the part of GPs in ensuring timely completion of projects taken up, resulting in non-achievement of intended objectives of the project and unfruitful expenditure of ₹5.96 lakh.

The Government stated (June 2025) that appropriate action will be initiated to complete the construction of Anganwadi buildings.

6.7.2 Infructuous expenditure due to non-maintenance of saplings planted under Tree Plantation schemes

According to MGNREG Act, 2005, tree plantation is a permissible work. Afforestation, tree plantation and horticulture in common and forest lands, road margins, canal bunds, tank foreshores and coastal belts should be implemented by providing right of usufruct to the vulnerable households covered in Paragraph 5 of Schedule I of the Act. According to Para 7.6 of Annual Master Circulars (AMC), the plantation works may cover the cost of labour and material component as per the estimate prepared including the maintenance period for three to five years (depending on the species). Further, for the protection of plantations, live fencing should be preferred, supported with ditch cum bund and for protection of individual plants, tree guards prepared from locally available plant material like Bamboo, etc., should be preferred.

Scrutiny of four tree plantation works implemented by three test checked GPs¹⁶, incurring expenditure of ₹5.14 lakh, revealed that estimates in respect of two works did not include fencing and maintenance required for the saplings. During JPV (June 2024) Audit noticed that there was no trace of planted saplings at the site in any of the four test checked sites. Absence of maintenance resulted in destruction of planted saplings. As such, the purpose of tree plantation project viz., afforestation and to provide livelihood for the poor did not materialise resulting in infructuous expenditure of ₹5.14 lakh.

¹⁶ Malampuzha, Kumbala and Madhur GPs

6.7.3 Execution of land development works

According to MGNREG Act, categories A, B and C works are permissible works under land development. According to Annual Master Circular, durability of land development work should be for 15 to 25 years.

Audit noticed that though land development works in the lands of individual households were permissible only for households mentioned in para 5 of Schedule I, two test checked GPs¹⁷ granted three individual land development works to SHGs/Joint Liability Groups (JLGs). An amount of ₹7.30 lakh was incurred for these land development works. However, Audit noticed that the lands were taken on lease by the SHGs/JLGs for three years. During JPV no trace of farming activity carried out in the developed land were noticed even during the lease period.

Implementation of land development works aimed at improving productivity, in the lands of beneficiaries other than those prescribed in the Act coupled with failure of GPs to ensure the farming activities on the developed lands indicates laxity of GPs in aligning with the objectives of the scheme.

The Government stated (June 2025) that appropriate action will be implemented to prevent its recurrence.

6.7.4 Construction of Goat sheds

Construction of Goat sheds in Kuttichal GP and Pudussery GP were taken up by the GPs under the category B, improving productivity of the lands of households under Para 5 of the Act. However, during JPV, Audit noticed that Goat sheds constructed in two GPs remained either incomplete or not utilised due to non-receipt of material cost incurred by the beneficiaries as detailed below:

Kuttichal GP - As per the MIS, construction of Goat shed with the estimated cost of ₹75,760 was commenced during November 2021 and was completed in January 2024. An amount of ₹2,037 was shown as expenditure in the MIS. During JPV, Audit noticed (August 2024) that the Goat Shed was incomplete and only foundation was constructed. The beneficiary stated that the work was started with borrowed money and as there was no guarantee when the cost of material would be reimbursed from the GP, the material supplier stopped supply of materials on credit. The beneficiary sold his goats to make good the money he borrowed for the construction.

Pudussery GP - The goat shed was constructed during 2020-21 with a total cost of ₹73,108. During JPV, Audit noticed that there was no goat rearing by the family. It was reported that the goat shed was constructed by borrowing money from other sources. Due to delay in receipt of material cost, the family sold their goats and paid the debt owed in connection with construction of goat shed. Audit noticed that though the work was completed in March 2021, FTO for material was generated only during January 2023 i.e., after a lapse of 22 months.

Audit observed that due to lapse on the part of the State/GPs in timely release of material cost, the intended benefit was not obtained by the households.

¹⁷ Anchuthengu and Mudakkal GPs

The Government stated (June 2025) that appropriate action will be initiated to ensure timely availability of funds.

6.7.5 Construction of a Market centre in Ward 4 – Thrikkariapur GP

Thrkkariapur GP constructed (August 2021) a Marketing Centre under the scheme by incurring expenditure of ₹3.73 lakh. During JPV (November 2024), Audit noticed that the building was in a deserted condition and remained unutilised since completion of construction. The Secretary, Thrkkariapur GP stated that the vendors were reluctant to occupy the building as the building was not facing the PWD road. Audit observed that the wrong selection of site resulted in unfruitful expenditure of ₹3.73 lakh incurred on the work.

The Government stated (June 2025) that necessary action would be initiated.

6.8 MIS login credentials – deficiencies

There were two to three Accountant-cum-IT Assistants (AITA) in each selected GP. As per the job roles of AITAs, the majority of works were related to the data entry in MIS viz., registration, demand creation, preparation of Labour Budget, Muster Roll generation, Job creation, timely payment of wages, Job Card creation, updating of skilled/semi-skilled worker registration, creation of demand for work in MIS, intimating Block Panchayat to create Muster rolls, Muster roll filling and wage list generation of skilled, semi-skilled and unskilled workers and sending the wage lists to the Secretary to generate FTOs, vendor registration, entering vendor account details in MIS and freezing the accounts, material list generation, entry of bank account details in PFMS/NeFMS, reprocessing rejected FTO, etc.

While verifying the MIS in the selected GPs, Audit noticed that though there were two to three AITAs in each GP, there was only one username and password for data entry in MIS. Hence, the login credentials were shared among the AITAs of each GP and it was not possible to identify the user who had made any mistake or done any manipulation in the MIS data. Usage of single username and password by multiple users makes it difficult to fix responsibility in the case of data manipulation.

The Government stated (June 2025) that necessary action will be taken to ensure that staff have separate login credentials.

6.9 Pendency in geo-tagging of works

With an objective to improve the transparency, Operational Guidelines, 2013 stipulated for geo-tagging of all MGNREGS assets. Geo-tagged time-stamped photographs of the site before the start of work (Stage I), at intermediate stage (Stage II) and after its completion (Stage III) should be taken as a record of the work and attached to Project Completion Report and uploaded onto NREGASoft at three stages - beginning of the work, mid-way and on work completion. In respect of completed works, it should be geo-tagged within 30 days of completion of work.

Scrutiny of MIS data regarding geo-tagging of assets created during 2019 to 2024 for the selected blocks revealed the following:

- ▶ In stage I, out of 74,770 works (December 2024), 11,157 (14.92 *per cent*) works were shared but not geo-tagged and 807 (1.08 *per cent*) works were still pending for sharing.
- ▶ In stage II, out of 59,254 works, 2,055 (3.47 *per cent*) works were shared but not geo-tagged and 1,932 (3.26 *per cent*) works were pending for sharing.
- ▶ In stage III, out of 48,655 works, 6,946 works (14.28 *per cent*) were shared but not geo-tagged.

Pendency in geo-tagging works indicated laxity on the part of GPs to adhere to the provisions in the guidelines envisaged to ensure transparency in the implementation of works.

6.10 Irregular payment of MGNREGS wages

Audit noticed that the 11 Animators¹⁸ working at Tribal Kudumbashree Mission, Agali, Attappadi had recorded attendance in MGNREGS jobs on the same days they claimed to have worked as Animators. Similarly, members of Pudur GP and Agali GP were paid unskilled wages on same days they attended the board meetings of the Panchayats. The irregular payments in these cases worked out to ₹0.98 lakh. Details are given in **Appendix 6.3**. Audit observed that non-deployment of Mates as envisaged in the guidelines and poor monitoring of the MGNREGS works by the GP officials resulted in recording fake attendance.

¹⁸ Community resource persons of Kudumbashree mission in Scheduled Tribe areas



Check dam construction on Kallakara
water stream in Sholayur GP
Work code: 1606002003/WC/490961

Chapter

7

Monitoring, Grievance redressal and Social Audit

Monitoring, Grievance redressal and Social Audit

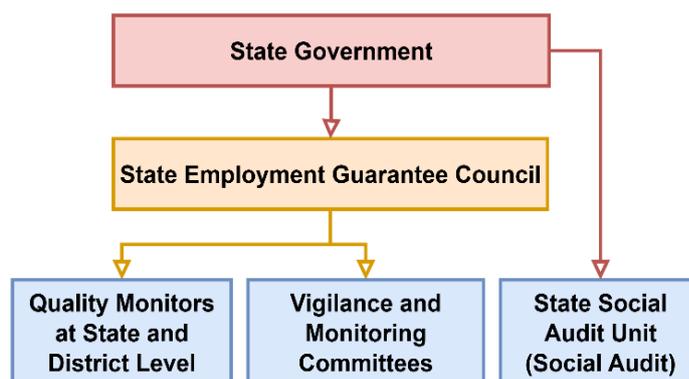
Though State Employment Guarantee Council (SEGC) was to prepare Annual Report on the outcome of the scheme and present before State Legislature, Annual Reports only for the years 2021-22 and 2023-24 were prepared. None of the Reports were placed in State Legislature till date (March 2024). State Vigilance Cell (SVC) though constituted, no further orders/guidelines were issued by the State for empowering the Cell to function as envisaged in the guidelines. The very important aspect of ascertaining quality of assets created under MGNREGS was neglected by the State due to non-appointment of Director (QM) at the State level and delay in appointing State and District Quality Monitors. Non-submission of action taken report by GP/BP, absence of effective complaint tracking system, etc., indicated ineffective functioning of Ombudspersons in ensuring transparency in implementation of MGNREGS. There was short release of GoI funds to the tune of ₹50.71 crore towards Social Audit. Social Audit conducted in GPs ranged from 21.52 per cent to 98.72 per cent during the years 2019-20 to 2023-24.

The substantial funds involved in the implementation of MGNREGS coupled with its implementation across the State in 941 GPs, makes the monitoring and evaluation of the scheme challenging. It was thus imperative to have a robust and efficient monitoring, evaluation and review mechanism of the scheme. Chapter 14 of the MGNREG Act Operational Guidelines, 2013 specifies the aspects of quality management and quality monitoring mechanisms. The MGNREGS deals with the creation of assets, hence, to ensure that the created assets achieve the objectives and to ensure that the assets created are durable, quality management is vital. Quality Management has three distinct aspects such as quality control at site, quality supervision and quality monitoring. Besides, quality management other aspects such as State Employment Guarantee Council, Social Audit, transparency and accountability through grievance redressal mechanism and system of Ombudsperson also forms part of monitoring of MGNREGS. Analysis of the monitoring mechanism in the State, districts and test checked PRIs revealed the following:

7.1 Framework for Monitoring

The MGNREG Act, 2005 and the Operational Guidelines, 2013 prescribe monitoring at State level and District level through Vigilance and Monitoring Committees, District Quality Monitors, State Quality Monitors, State Employment Guarantee Council and Social Audit by Social Audit Unit. Monitoring framework is depicted in **Chart 7.1**.

Chart 7.1: Monitoring Framework for MGNREGS works at State level



(Source: MGNREG Act, 2005 and MGNREG Act Operational Guidelines, 2013)

7.1.1 Functioning of State Employment Guarantee Council

Section 12 of MGNREG Act, 2005 envisaged setting up of State Employment Guarantee Council (SEGC) for the purpose of regular monitoring and reviewing the implementation of the Act at the State level. The SEGC was constituted in September 2009 with the Minister for LSGD as the Chairman to advise the Government on the implementation of the scheme and also to evaluate and monitor it.

According to Section 12 (3) of MGNREG Act, 2005 SEGC should prepare Annual Report on outcome of the scheme and present before State Legislature, facilitating oversight by elected representatives. This Report should contain, *inter alia*, the action taken by the State Government on the findings of the social audit and summary report of cases disposed by Ombudsperson. Audit noticed that Annual Reports only for the years 2021-22 and 2023-24 were prepared by SEGC. Further, no reports were placed in the State Legislature till date (March 2024).

This contravened the provisions of the Act as well as directions of MoRD. Moreover, the envisaged monitoring and steering of the scheme at the highest level was reduced to being a perfunctory exercise, reducing accountability of Executive to the Legislature.

The Government stated (June 2025) that SEGC had approved Annual Reports for 2021-22 and 2023-24. However, the reply is silent on the non-submission of the reports before Legislature till date.

7.1.2 Vigilance Monitoring Mechanism

According to the MGNREG Act Operational Guidelines, 2013 the State should make an arrangement for a three-tier vigilance mechanism viz., at the State, district and GP level to proactively detect irregularities in the implementation of the Act and to follow up detected irregularities and malfeasance, including those identified during social audit and ensure that the guilty are punished and recoveries of misspent funds duly made good. These cells were required to be set up for receiving complaints about the implementation of the scheme, for conducting regular field visits to detect irregularities, and for taking *suo-moto* action based on reports appearing in the media, visit to the work sites and interaction with workers. The GoK issued orders constituting State and District

Vigilance Cells in January 2021. Analysis of functioning of State, District and GP level vigilance monitoring mechanism revealed the following:

- ▶ **State Vigilance Cell** - Audit noticed that other than issuing sanction (January 2021) for constitution of State Vigilance Cell (SVC) no further orders/guidelines were issued by the State for empowering the cell to function as envisaged in the guidelines. Further, no action plan was prepared for the functioning of the Vigilance Cell and annual reports on its activities were not submitted to the Government. In the absence of action plan, no activities as envisaged in the guidelines were carried out by the SVC. It was also noticed that no suo-moto action was taken on the basis of media reports and visits to worksites, interaction with workers, etc.
- ▶ **District Vigilance Cells** - Audit noticed that though GoK had issued orders (January 2021) for constitution of District Vigilance Cells (DVC), the Cells were not constituted in the test checked districts as the post of Assistant Development Commissioner (General), the head of DVC, became extinct consequent to the integration of various wings of LSGD. Though orders were issued (January 2024) for re-constituting the DVCs with Assistant Director (Administration), as head, the DVCs have not commenced their function (January 2025).
- ▶ **Vigilance and monitoring committee at GP level** - According to para 13.6.4 of Operational Guidelines 2013, the Vigilance and Monitoring Committee (VMC) at GP level should act as a forum for concurrent social audit. The functions of the VMC include assessing quality of works, assessing cost, end to end reporting on work, qualitative assessment of nature of work, etc. Audit noticed that though Monitoring Committee reports were to be placed at the next meeting of the Grama Sabha, none of the monitoring committees in test checked GPs submitted monitoring reports.

Agreeing to the audit observation that SVC was not provided with manpower for empowering the Cell, the Government stated (June 2025) that functioning of Vigilance Cell would be intensified and annual reports will be submitted to SEGC.

7.1.3 Quality Monitoring

As substantial amounts are being spent through MGNREGS, if implemented effectively, the programme has the potential to transform rural areas by creating durable assets that would not only enhance the livelihood security of rural poor but also result in substantial infrastructural development in rural areas. It is therefore of utmost importance to ensure quality and durability of assets being created under MGNREGS. Scrutiny of quality monitoring mechanisms in the State and districts revealed the following:

7.1.3.1 State level Quality Monitoring

Paragraph 14.7 of Operational Guidelines, 2013 specified that State Quality Monitoring Unit comprising State Quality Monitors (SQM) for each district in the State and a Nodal Officer of the rank of at least Superintending Engineer (SE), designated as Director (QM), should be constituted. Further, Annual

Master Circular (AMC) 2019-20 specified that a Quality Monitoring Cell should be constituted at the State and District levels. Provisions related to appointment of Director (QM) and SQM were not adhered to in any of the test-checked districts as discussed below:

- ▶ Director (QM) was not appointed. State MGNREGS Engineer in the State Mission was assigned with analysis of SQM reports. The State Engineer was in the cadre of Assistant Executive Engineer.
- ▶ State Quality Monitors were appointed only in March 2023. Though SQM was to inspect at least 10 *per cent* of work sites, since appointment of SQM only 28 works were inspected (May 2025) in test checked three Districts.
- ▶ Though corrective action on the remarks of the monitored works should be sent by GP to the DPC/PO, corrective action by GP/BP was not ensured by DPC/PO/SQMs.
- ▶ Though district wise quarterly reports containing measures to be taken to prevent recurrence of deviations in planning, designing, selection of worksites, etc., was to be prepared by the SQM and submitted to State Government, no quarterly reports were submitted in respect of six districts and only one quarterly report was submitted in respect of five districts.
- ▶ Though action taken on the reports and suggestions of SQMs was to be reviewed by the SEGC, no action taken reports on the suggestions of SQM were prepared by the State Mission (November 2024).

Due to delay in appointment of State Quality Monitors and non-ensuring the effective functioning of the State quality monitoring mechanism, quality and durability of the executed works were not ensured and corrective action envisaged for ensuring quality of works did not materialise.

7.1.3.2 District Level Quality Monitoring

According to Annual Master Circulars issued from 2019-20 to 2023-24 there should be a District Quality Monitoring (DQM) cell which would have a panel of 10 to 15 technical officials in the cadre of retired Assistant Engineer and above under Executive Engineer/Superintending Engineer. Audit noticed that provisions related to DQM were not adhered to as detailed below:

- ▶ Only in Pathanamthitta and Ernakulam districts, DQM Cells were constituted with prescribed number of members. DQM was not constituted in Malappuram district. Of the test checked districts, DQM was not functioning since 2021-22 in Kasaragod district.
- ▶ Though DQM was to monitor and evaluate at least 10 *per cent* of the works executed under the scheme, DQM cell conducted (January 2025) annual inspection of only 99 to 628 completed works in test checked districts.
- ▶ Though action taken report on the remarks of the monitored works should be obtained regularly from GP/BP, action taken reports were not obtained from GP/BP.
- ▶ Though outcome of DQM reports was to be submitted to SEGC, outcome of DQM reports was not prepared and submitted to SEGC by the State Engineer.

Thus, the very aspect of ascertaining quality of assets created under MGNREGS was neglected by the State due to non-appointment of independent Director (QM) at the State level, non/short appointment of State and District Quality Monitors and by not ensuring effective follow up actions in respect of quality monitoring activities during the audit period.

The Government stated (June 2025) that the post of State Engineer, entrusted with monitoring of activities of SQM was lying vacant for a long period. This affected monitoring activities of SQM. During 2024-25, monitoring of SQM and DQM has been improved.

However, the fact remains that the system envisaged to ensure quality and durability of assets created fell short of its objectives. This should be viewed in the light of GPs giving very low importance to asset creation works as mentioned in Paragraph 6.2.

Recommendation 15: The Government may strengthen the quality monitoring system and ensure adequate follow up of Quality Monitoring Reports.

7.2 Grievance Redressal Mechanism

According to MGNREG Act, 2005, the State Government shall, by rules, determine appropriate grievance redressal mechanisms at the block level and the district level for dealing with any complaints by any person in respect of implementation of the scheme and lay down the procedure for disposal of such complaints. Kerala Rural employment guarantee (Grievance Redressal Mechanism) Rules, 2009 designated the Programme Officer at the block level and the District Programme Co-ordinator at the district level as the Grievance Redressal Officers. Monthly Reports on complaints received and disposed must be sent from GP/PO/DPC to the State and then to GoI. This should also be placed on the website. Audit noticed following deficiencies in the grievance redressal mechanism as detailed below:

- ▶ According to Annual Master Circular, 2019-20, complaint register could be printed and pasted from MIS report i.e. R10.2 Complaint Register. However, Audit noticed that no complaints were seen registered in MIS since 2018 in respect of test checked GPs/BPs/DPs.
- ▶ Though Operational Guidelines stipulated for registering all grievances identified during social audit with the designated authority at the District level and Block level for disposal and action, these complaints (2,412 numbers¹⁹) were not registered by these authorities.
- ▶ Though Operational Guidelines prescribed for appointment of Programme Officer (Grievance Redressal) at the State level, the post remained vacant since 2017.
- ▶ Though complaints were received by the State Mission, complaint register was not maintained during the audit period. In the absence of any mechanism to track the action taken till disposal of complaints, Audit could not ensure final disposal of complaints received.
- ▶ During beneficiary survey, 55.93 *per cent* of beneficiaries stated that they were unaware about grievance redressal mechanism available at

¹⁹ Pertaining to the period 2021-22 to 2023-24

district level and about Ombudsperson for grievance redressal. Lack of awareness of beneficiaries about the grievance redressal mechanism should be read with non-conducting IEC activities by test checked GPs.

The Government stated (June 2025) that the State Mission started to maintain complaint register from 2024-25. It was also stated that instructions were issued to exhibit an information board at every BP and GP regarding grievance redressal mechanism.

However, the reply is silent on non-registering complaints received by GPs/BPs/DPs in the MIS-Complaint register.

7.2.1 Functioning of Ombudsperson

The MGNREG Act, 2005 provided for establishment of the office of Ombudspersons in all districts for expeditious redressal of grievances regarding implementation of MGNREGS keeping with the principles of transparency and accountability. Ombudsperson was to send monthly and annual report and list of awards passed to Chief Secretary and Secretary in charge of MGNREG Act. In the reports, Ombudsperson should highlight action to be taken against erring MGNREG Act functionaries.

Though GoK constituted a selection committee for preparing a panel of ombudspersons for 14 districts in 2017, ombudspersons panel was finalised and 14 ombudspersons were appointed only during 2021-22. As of June 2025, there were Ombudsperson in 13 districts. Audit noticed deficiencies in the functioning of the Ombudspersons as given in **Table 7.1**.

Table 7.1: Deficiencies in the functioning of Ombudspersons

Provisions	Audit findings
Action taken reports (ATR) on awards passed by Ombudspersons should be submitted by GP/BP within two months of award.	In the selected districts except Palakkad, ATR was submitted only for three <i>per cent</i> (15 of 484 awards) of awards passed by Ombudspersons
A complaint register has to be maintained by Ombudspersons for tracking disposal of complaints and dated receipts were to be issued to the complainant.	No dated receipt for complaints received was issued to complainants except in Palakkad.

(Source: Details furnished by State Mission)

In the absence of ATRs by GPs/BPs and effective complaint tracking system, redressal of all grievances could not be ensured in audit.

The Government stated (June 2025) that laxities on the part of officials in taking timely action on Ombudsperson awards would be viewed seriously.

Recommendation 16: The Government may ensure proper functioning of the vigilance and monitoring mechanism to ensure transparency, accountability and effective implementation of the scheme in the State.

7.3 Social Audit

Social Audit is the audit conducted by the people especially by those who are affected by or are the intended beneficiaries of the scheme. Section 17 of the MGNREG Act, 2005 authorised Grama Sabha for monitoring the execution of

works within the GP and conducting regular social audits of all the projects under the scheme taken up within the GP.

According to MGNREG Audit of Scheme Rules, 2011, the State Government should facilitate conduct of social audit of the works taken up under the Act and should establish an independent organisation to facilitate the conduct of social audit by Grama Sabha. Accordingly, Mahatma Gandhi NREGA Social Audit Society, Kerala (MGNSASK) was constituted and the unit functions as an independent society, registered (January 2017) under the Travancore – Cochin Charitable Societies Act, 1955. Audit observations relating to functioning of the Social Audit Unit (SAU) in the State are as follows:

7.3.1 Short fall in receipt of funds for Social Audit

According to Operational Guidelines, up to 0.5 *per cent* from the State's entitlement of six *per cent* towards administrative expenditure, should be earmarked for the State's Social Audit. The funds for the Social Audit Unit (SAU) were released by GoI to the SAU's independent bank account through the respective State Governments.

Audit noticed that against admissible amount of ₹94.03 crore during the period 2019-20 to 2023-24, GoI had released only ₹43.32 crore. Thus, there was a shortfall of ₹50.71 crore in release of funds for social audit.

7.3.2 Coverage of Social Audit

According to the MGNREG Audit of Scheme Rules, 2011, social audit should be conducted in every GP, at least once in six months. Details of social audits conducted in the State during 2019-20 to 2023-24 are given in **Table 7.2**.

Table 7.2: Coverage of Social audit by MGNSASK in the State

Year	Total number of audits to be conducted in 941 GPs	Number of Social Audits conducted	Percentage of achievement
2019–20	1882	405	21.52
2021–22	941*	499	53.03
2022–23	1882	1584	84.17
2023–24	1882	1858	98.72

(Source: Details furnished by Social Audit Unit)

* Social Audit was not conducted during the financial year 2020-21 and 2021-22 (first cycle) due to the outbreak of the covid-19 pandemic.



Though percentage of social audit conducted was very low in the initial years, State could register 84.17 *per cent* and 98.72 *per cent* achievement during the years 2022-23 and 2023-24 respectively.

(a) Settlement of Social Audit Observations

As per the MIS data, 22,729 observations worth ₹28.42 crore were raised in social audits during the period 2021-22 to 2023-24. This included 4718 issues pertaining to financial misappropriation involving ₹4.49 crore. Details are given in **Table 7.3**.

Table 7.3: Year wise and category wise Social Audit observations

(₹ in lakh)

Year	Financial misappropriation		Financial deviation		Process violation		Grievances		Total	
	Number of issues reported	Amount	Number of issues reported	Amount	Number of issues reported	Amount	Number of issues reported	Amount	Number of issues reported	Amount
2021-22	70	9.23	43	194.67	640	1.28	114	0	867	205.18
2022-23	709	123.16	824	1041.91	4479	26.35	882	4.50	6894	1195.92
2023-24	3939	316.83	1657	1089.96	7956	30.78	1416	3.16	14968	1440.73
Total	4718	449.22	2524	2326.54	13075	58.41	2412	7.66	22729	2841.83

(Source: NREGASoft MIS data and details furnished by SAU)

According to para 13.4.2 of Operational Guidelines, 2013 the JPC should ensure time bound corrective action on the social audit report. It was seen that against 22,729 social audit observations, 20,943 (92.14 per cent) cases were settled (March 2025).

Though 4,718 cases of misappropriation involving ₹4.49 crore were identified, only 2,102 cases were decided as final recoverable involving ₹68.76 lakh. Against ₹68.76 lakh, recovery of ₹68.55 lakh was done (2,094 cases).

The Government stated (June 2025) that in many cases financial deviation cases were also booked as financial misappropriation and were corrected by BPO and DPC during final verification.



(PREETHI ABRAHAM)
Accountant General (Audit I),
Kerala

Thiruvananthapuram,
The 15 January 2026

Countersigned



(K. SANJAY MURTHY)
Comptroller and Auditor General of India

New Delhi,
The 19 January 2026



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

Appendices

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

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

(Source: Details furnished by the MGNREGS State Mission)

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

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

(Source: Annual Master Circulars)

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

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

(Source: Details furnished by the MGNREGS State Mission)

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

(₹ in lakh)

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

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

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

(₹ in crore)

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

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

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

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

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

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

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

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

(Source: Details furnished by the MGNREGS State Mission)

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

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

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

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

(Source: NREGASoft MIS Report R1.4)

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

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

(Source: Details furnished by the MGNREGS State Mission)

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

Case I

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

Case – II

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

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

Case III

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

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

Case IV

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

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

(Source: Details collected by Audit from the GP)

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

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

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

(Source: Details collected by Audit from the GP)

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

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

1. Name of Grama Panchayat: Pudur

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

2. Name of Grama Panchayat: Agali

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

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

1. Name of Panchayat: Pudur

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

2. Name of Panchayat: Agali

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

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

Glossary of abbreviations used in the Report

Abbreviation	Full form
ADS	Area Development Society
AE	Administrative Expenses
AITA	Accountant-cum-IT Assistant
AMC	Annual Master Circular
APO	Assistant Programme Officer
AS	Administrative Sanction
ASHA	Accredited Social Health Activist
ATR	Action Taken Report
BDO	Block Development Officer
BFT	Bare Foot Technician
BiMS	Bill Information Management System
BPO	Block Programme Officer
BP	Block Panchayat
CAG	Comptroller and Auditor General of India
CDS	Community Development Society
DDU-GKY	Deen Dayal Upadhyay Gramin Kaushalya Yojana
DEO	Data Entry Operator
DPC	District Programme Co-ordinator
DP	District Panchayat
DQM	District Quality Monitoring
DVC	District Vigilance Cell
e-FMS	Electronic Fund Management System
FTO	Fund Transfer Order
GIS	Geographic Information System
GoI	Government of India
GoK	Government of Kerala
GP	Grama Panchayat
GRS	Gram Rozgar Sahayak
ICDS	Integrated Child Development Scheme
ICT	Information and Communication Technology
IEC	Information, Education and Communication
ISRO	Indian Space Research Organisation
IT	Information Technology
JBV	Janashree Bima Yojana
JLGs	Joint Liability Groups
JPC	Joint Programme Co-ordinator
JPV	Joint Physical Verification
KILA	Kerala Institute of Local Administration
KREGS	Kerala Rural Employment Guarantee Scheme
KVK	Krishi Vigyan Kendra
LB	Labour Budget
LSGD	Local Self Government Department
MGNREG Act	Mahatma Gandhi National Rural Employment Guarantee Act

Abbreviation	Full form
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
MGNSASK	Mahatma Gandhi NREGA Social Audit Society, Kerala
MIS	Management Information System
MoRD	Ministry of Rural Development
MR	Muster Roll
MWCD	Ministry of Women and Child Development
Ne-FMS	National Electronic Fund Management System
NMMS	National Mobile Monitoring Service
NPCI	National Payments Corporation of India
NRSC	National Remote Sensing Centre
PFMS	Public Financial Management System
PGDCA	Postgraduate Diploma in Computer Application
PM-JAY	Pradhan Mantri Jan Arogya Yojana
PRIs	Panchayat Raj Institutions
QM	Quality Monitors
RSBY	Rashtriya Swasthya Bima Yojana
RSETI	Rural Self Employment Training Institute
SAU	Social Audit Unit
SC/ST	Scheduled Caste/Scheduled Tribe
SE	Superintending Engineer
SECURE	Software for Estimate Calculation Using Rural rates for Employment
SEGC	State Employment Guarantee Council
SEGF	State Employment Guarantee Fund
SHG	Self Help Group
SNA	State Nodal Account
SQMs	State Quality Monitors
SVC	State Vigilance Cell
TS	Technical Sanction
VMC	Vigilance and Monitoring Committee

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