SUPREME AUDIT INSTITUTION OF INDIA

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Dedicated to Truth in Public Interest

Report of the Comptroller and Auditor General of India on Performance Audit of Implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme in Chhattisgarh for the period ended March 2024

Government of Chhattisgarh

Report No. 03 of 2026

(Performance Audit-Civil)

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PREFACE

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

The Report contains the significant results of Performance Audit on 'Implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme in Chhattisgarh' covering the period 2019-20 to 2023-24.

The instances mentioned in this Report are those which came to notice in the course of test audit for the period from 2019-20 to 2023-24 as well as those which came to notice in earlier years but could not be reported in the previous Audit Reports; matters subsequent to the year 2023-24 have also been included, wherever necessary.

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

EXECUTIVE SUMMARY

Why this audit?

The Government of India (GoI) notified (September 2005) the National Rural Employment Guarantee Act, 2005 and renamed (October 2009) the same as the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) to enhance the livelihood security of the households in rural areas by providing at least 100 days of guaranteed wage employment in a financial year to every household, whose adult members were ready to do unskilled manual work. This Performance Audit was conducted to assess the implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) in Chhattisgarh by ensuring accountability, transparency, and employment generation. Audit aimed to identify areas for improvement in implementation, financial management, and fulfilment of mandated employment provisions and intended to suggest corrective actions to enhance the scheme's impact on rural livelihoods through need based planning. The findings serve as a basis for reinforcing institutional mechanisms and achieving the core objectives of livelihood security for the poor through creation of durable assets and empowerment of socially disadvantaged women, Scheduled Caste and Scheduled Tribe Community.

What we found?

We noted systemic deficiencies across key components including planning, employment generation, financial management, asset creation, monitoring, and social audit.

The women's participation under MGNREGS in the selected districts ranged from 43 to 59 *per cent*, exceeding the mandated 33 *per cent* threshold. Their engagement at the Janpad and Gram Panchayat levels also remained consistently high, reflecting strong involvement across all tiers. Participation of Scheduled Caste and Scheduled Tribe Community was broadly proportionate to their population, indicating inclusive participation in the scheme.

The bottom-up participatory planning process envisaged under the scheme was largely bypassed. Labour Budgets were prepared without household surveys, and works were undertaken without mandatory Gram Sabha approvals. About 86 *per cent* works were undertaken without the approval of Gram Sabha in test-checked 48 Gram Panchayats. Significant human resource shortage (21 *per cent*) particularly of technical assistants, *Gram Rozgar Sahayaks* hampered the execution at the field level. Institutional structures such as Technical Cells remained underdeveloped, while training and capacity-building initiatives were largely absent, with a 97 *per cent* shortfall against targets.

In financial management, audit noted lapses in fund utilisation, delay in wage payment despite available balances and irregularities in payment of Employee Provident Fund (EPF) contributions. EPF contributions amounting to ₹ 29.62 crore for the period April 2015 to March 2023 remained unpaid which resulted in accumulation of liabilities of ₹ 84.59 crore including penalty and interest.

Employment generation was inconsistent with demand projections. Though person-days generation peaked during the pandemic (2020-22), subsequent years showed a declining trend with shortfall in fulfilling employment demand. During 2019-24, 152.36 lakh HHs demanded employment under MGNREGS against which 134. l0 lakh HHs were provided employment indicating shortfall of 18.26 lakh (12 *per cent*) in providing employment. However, no unemployment allowances were paid to these HHs. Further, the GoCG made budgetary provisions of ₹ 2.22 crore for unemployment allowances during 2019-24 but no expenditure was incurred, and the entire amount was surrendered.

Out of 134.10 lakh HHs that were provided employment, 111.31 lakh HHs (83 *per cent*) were provided employment for less than 100 days, 1.23 lakh HHs (0.92 *per cent*) were provided full 100 days employment and 21.56 lakh HHs (16 *per cent*) were provided more than 100 days employment indicating disparity in implementation of the MGNREGS.

Only 61 *per cent* of works out of works sanctioned during 2019-24 were completed as of October 2024. Joint Physical Verification of selected works showed instances of idle, non-functional, or unutilised assets. In convergence initiatives, many works were undertaken without prior planning or Gram Sabha approval. The Cluster Facilitation Project, a key initiative in aspirational blocks, suffered from delayed operationalisation, shortage of experts, and non-achievement of performance deliverables.

The monitoring framework was found to be largely non-functional. Statutory oversight bodies such as the Chhattisgarh Rural Employment Guarantee Council and the State Level Empowered Committee did not hold the mandated meetings. District Quality Monitoring Cells were not constituted, and mandatory registers at the Gram Panchayat level were either deficient or not maintained.

Social Audit, a core accountability mechanism under the Act, was not implemented as per norms. Out of the earmarked amount of ₹ 58.68 crore for Social Audit, only ₹ 42.55 crore was utilised, and 45 *per cent* of sanctioned posts in the Social Audit Unit remained vacant. Audit coverage of Gram Panchayat was inadequate, with up to 99.97 *per cent* of Gram Panchayats left unaudited in some years. Over 53 *per cent* of Social Audit observations remained unaddressed.

The deficiencies observed collectively indicate non-adherence to the spirit and provisions of MGNREGA, undermining its primary objective of ensuring livelihood security and strengthening of infrastructure through guaranteed employment and creation of durable assets in rural areas.

What we recommend?

The State Government may:

- ***Notify baseline data of households based on survey with a cut-off date and strengthen grassroot level planning mechanism by higher involvement of rural local bodies, and provide them with adequate human resources on priority;***
- ***Ensure that works included in annual development plan should have approval of Gram Sabha;***
- ***Ensure timely disbursement of wages and staff payments;***

- ***Ensure documentation of employment demand and timely disbursement of unemployment allowances and integrate demand verification processes within NREGASoft;***
- ***Provide adequate manpower for biannual social audits of all Gram Panchayats and monitor follow up actions closely.***

CHAPTER- I

INTRODUCTION

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INTRODUCTION

1.1 The goals of the MGNREGS

The Government of India (GoI) notified (September 2005) the National Rural Employment Guarantee Act, 2005 and subsequently renamed (October 2009) the same as the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA). The mandate of the MGNREGA 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.

The goals of the MGNREGS are to provide:

- 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;
- Drought-proofing and flood management in rural India;
- Empowerment of the socially disadvantaged especially women, Scheduled Castes (SCs) and Scheduled Tribes (STs), through the processes of a rights-based legislation;
- Strengthening decentralized, participatory planning through convergence of various anti-poverty and livelihood initiatives;
- Effecting greater transparency and accountability in governance.

Government of Chhattisgarh notified (March 2006) the Scheme, Chhattisgarh Rural Employment Guarantee Scheme (MGNREGS)[1] as required under the 'National Rural Employment Guarantee Act, 2005. The MGNREGS was notified in 11 districts in the first phase and then extended to additional four districts (April 2007) and all the remaining districts were covered from April 2008 onwards.

The Government of Chhattisgarh (GoCG) decided (2013) to provide additional 50 days guaranteed wage employment from own resources.

1.2 Organisational set-up

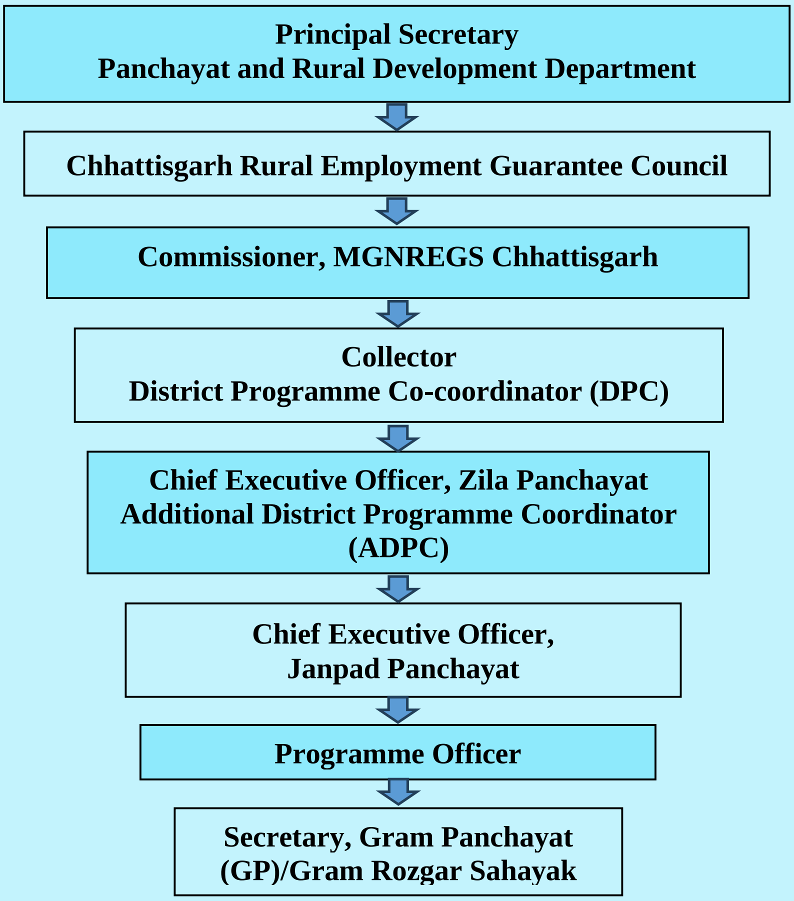
At the state level Panchayat and Rural Development Department (PRDD), Chhattisgarh is the nodal Department for implementing the MGNREGS. A Chhattisgarh Rural Employment Guarantee Council (CGREGC) was constituted under the MGNREGA, 2005 and registered (May 2011) as society.

[1] The Chhattisgarh Rural Employment Guarantee Scheme is widely known as Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) in state.

It is the Apex body for successful implementation and continuous monitoring and supervision of the scheme in Chhattisgarh.

The organisational set-up for implementation of the MGNREGS is depicted in ***Chart 1.1***.

Chart 1.1 Organisational set-up for implementation of the MGNREGS



1.3 Roles and responsibilities of designated officers in MGNREGS

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

Table 1.1: Roles and responsibilities at different levels

Level	Designated Officers	Roles and Responsibilities
State Level	Principal Secretary, Panchayat and Rural Development Department	Provides guidance and support to the State Programme Co-ordinator (Commissioner), monitors and co-ordinates with the relevant departments and delegates the necessary financial and administrative powers to the District Programme Co-coordinator and Programme Officer.
	Chhattisgarh Rural Employment Guarantee Council	The Council is responsible for advising the State Government on the successful implementation of the scheme, supervising and monitoring its execution, preparing an annual report to be presented by the State Government to the Legislative Assembly.
	Commissioner, MGNREGS, Chhattisgarh	Coordination with District Programme Coordinators, review and monitors of the scheme and organises trainings.
District Level	District Collector designated as District Programme Coordinator (DPC)	Overall co-ordination and implementation of the scheme at the district level.
	CEO, Zila Panchayat (ZP), designated as Additional DPC.	Assists the DPC in implementation of the scheme.
Block/ Janpad Level	Chief Executive Officer, Janpad Panchyat (JP).	Designated as controller of scheme at JP level.
	Programme Officer (PO)	Responsible for matching demand with work and ensures effective implementation of the scheme at JP; coordinates with the DPC.
Gram Panchayat (GP) Level	Panchayat Secretary	Receiving applications for Job Cards and demand for employment, maintaining muster roll, ensuring timely payment of wages and maintenance of assets.
	Gram Rozgar Sahayak (GRS)	Assisting the Panchayat Secretary to maintain the records and supervises the works executed.

CHAPTER- II

AUDIT FRAMEWORK

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AUDIT FRAMEWORK

2.1 Audit Objectives

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

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

2.2 Audit Scope and Methodology

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

2.3 Audit Criteria

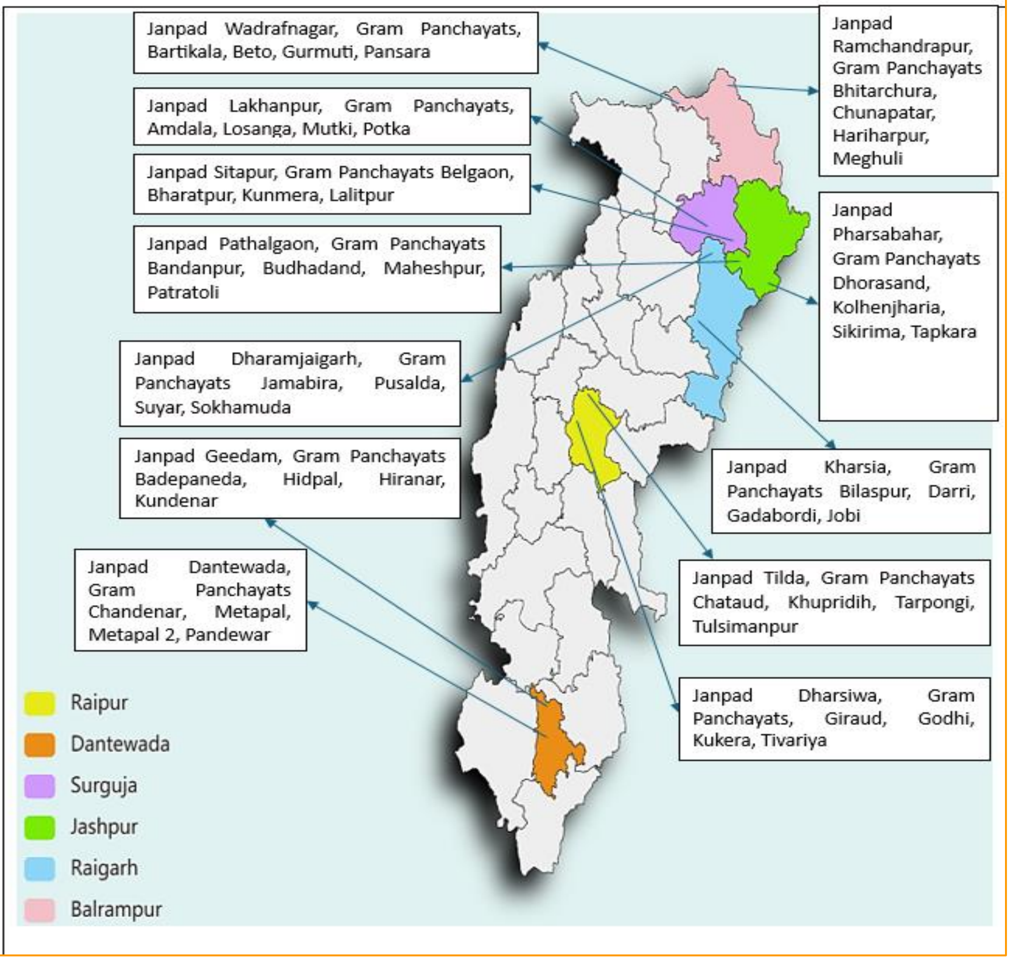
The sources of Audit Criteria were:

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

2.4 Audit Coverage

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

Chart 2.1 List of selected districts, JPs and GPs



2.5 Acknowledgement

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

CHAPTER- III

GOVERNANCE AND STRATEGY
(PLANNING PROCESS)

CHAPTER-III

GOVERNANCE AND STRATEGY (PLANNING PROCESS)

3.1 Governance and Strategy (Planning Process)

Participatory planning is essential for successful implementation of MGNREGS. Therefore, it is expected that Gram Panchayats (GP) should identify their own needs to create infrastructure for the community and put their demand in proposals and get them approved from Gram Sabha (GS). In the MGNREGS policy framework, bottom-up approach is adopted, and decentralisation of power is institutionalised.

3.2 Non conducting of Baseline Survey

As per para 6.2 of the Operational Guidelines, 2013, a survey of job card holders is to be mandatorily conducted in every GP to prepare baseline survey to assess the quantum and timings of demand for employment in the GP. Every State has to empanel expert institution to finalise framework and methodology for survey. Also, the reassessment should be done every five years to account for changes in livelihood patterns. The baseline assessment is mandatory component of the development plans[1] of the GP and the District.

During scrutiny of records at the CGREGC it was observed that no institution was empaneled at the State or District level for finalising the frameworks and methodology for conducting the survey. No documents were available for ascertaining that baseline surveys were conducted at the districts, JPs and GPs of selected six districts during the period from 2019-20 to 2023-24 covered in audit. In absence of survey, the quantum of demand of work from the job card holders and timing of demand for employment could not be accessed correctly due to which a realistic development plan could not be prepared at the grass root level.

The Government stated (July 2025) that all interested households had already been registered, hence door-to-door surveys were not required. However, no comment on empanelment of expert institutions was made.

Reply of the Government on registration is unacceptable, as it ignored the evolving and changing nature of rural livelihood patterns, timing and quantum of demand for employment which is essential for preparation of the realistic plans and Labour Budget (LB).

3.3 Preparation of Shelf of Project and Labour Budget

Para 6 of Operational Guidelines, 2013 and Annual Master Circulars (AMCs) for 2019-24 envisages that identification of shelf of projects and preparation of LB estimates is an essential annual work plan document that entails planning,

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[1] It is an Annual Plan for MGNREGS which is prepared by every GP after considering the recommendations of GS.

approval, funding and project execution modalities and comprises details of anticipated quantum of demand for work and schedules of works. The GP submits the annual plan approved by GS to JP for consolidation at Block level.

(i) Execution of works without approval of Gram Sabha

Section 16(1) of the MGNREGA mandates that the GP shall be responsible for identification, execution and supervision of the projects taken up as per the recommendations of the GS. Also, the AMCs provide that the District Planning Committee (DPC) has to ensure strict adherence to the principle of bottom-up approach from the stage of planning to approval of shelf of projects by each GS in the district.

The *Gram Sabha Karyawahi Panji* depicts the list of works approved by the GS. Audit scrutiny of MIS report (R 6.12) revealed that many works were included in the Annual Work Plans and the Annual Development Plan without the approval of GS. The details of works approved by GS and works included in Annual Work Plan (AWP) by the test-checked JPs and GPs during 2019-24 are given in ***Table 3.1***

Table 3.1: The details of works approved by selected GS and included in AWP

Name of the Selected District	Total Works sanctioned (As per MIS- R6.12)	Works approved by GS but not included in AWP	Works approved by GS and included in AWP
Balrampur	1535	95	106
Dantewada	4338	273	491
Jashpur	2777	709	171
Raigrah	1285	444	423
Raipur	1129	128	93
Surguja	1650	210	433
Total	**12714**	**1859**	**1717**

(Source: MIS data and data provided by GPs and compiled by Audit)

During 2019-24, out of 12,714 works sanctioned in the AWPs in the test-checked 48 GPs, only 1,717 works (14 *per cent*) had approval of the GS, thus 10,997 (86 *per cent*) works were undertaken without approval from respective GS. Further, 1,859 works that were approved by GS were not included in the AWPs. Analysis of works approved by the GS in the test-checked GPs revealed that 19 GPs had executed more than 90 *per cent* of works without GS approval, while in 24 GPs, between 50 to 80 *per cent* of works were executed without such approval. In one GP (Pusalda, Raigarh), 23 *per cent* of works were carried out without the approval of the GS.

In the test-checked districts, out of total 336 test-checked works only 83 had approval from the GS, indicating that approximately 75 *per cent* of the works sanctioned were executed without the requisite approval of the respective GSs.

After approval of the LB by the GoI, the district targets were reduced proportionally on ad hoc basis. Further, the inclusion or exclusion of works approved by the GS was done at GP, JP or district levels without approval of the GS. Also, no justification and need assessment of the works for inclusion in the AWPs and Labour Budget were found on records, which shows the arbitrary/ad hoc approach of the Department in preparation of plan and LB. Thus, non-compliance of the mandated planning process undermines the role of GS, bypassing the bottom-up approach in planning.

On being pointed out in audit concerned CEO, JP and ZPs replied that works proposed and approved by the GS were taken in the AWPs. However, additional works proposed by GPs and other functionaries were also included in the AWPs on their requirements. Further, the Government stated (July 2025) that the plans prepared by GPs were approved by the GS, and submitted to JPs and ZPs, then the consolidated plans were sent to the empowered committee, GoI for approval. Directions have been issued to the GPs for preparation of the Annual Work Plan/Labour Budget as per GoI instructions.

Reply of the Government is not tenable as the works not approved by the GS were also executed by the GPs. Further, in AWPs additions and deletions were made at various levels without the approval of GS which indicates that mandated bottom-up planning process was not complied with leading to dilution of community participation.

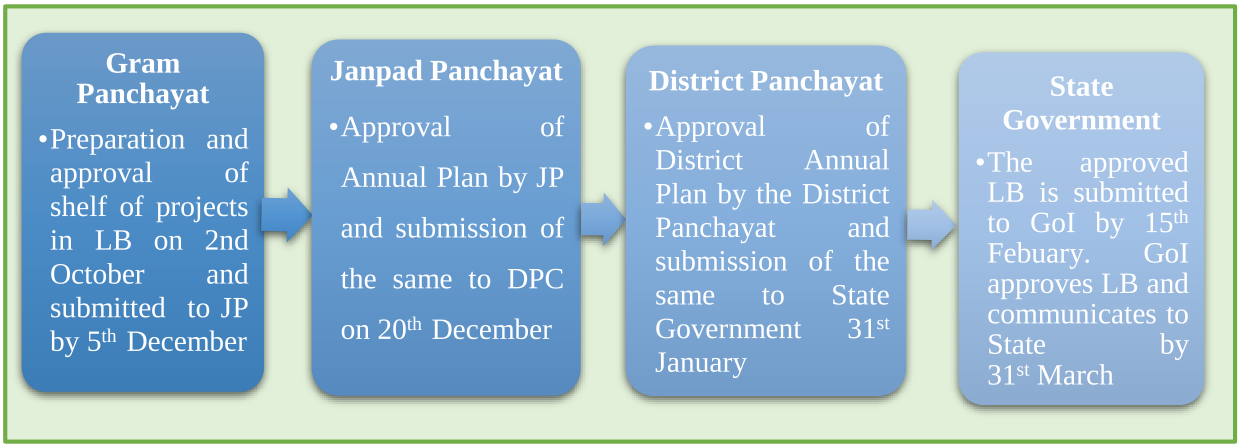
(ii) Submission of shelf of project and labour budget

The Labour Budget is a document prepared by the State Government projecting the total person-days[2] to be generated under the scheme. It is submitted to the Ministry of Rural Development, GoI, and subsequently placed before the Empowered Committee chaired by the Secretary, Ministry of Rural Development, GoI. The Committee discusses the projections with the Secretary of Rural Development Department of the concerned State, and a final Labour Budget for the State, expressed in person-days, is then finalised.

Para 7 of the MGNREGA provides for a systematic, participatory planning exercise at every tier of Panchayat, as per methodology laid down by the State Government. Further, AMCs also provide that all works to be executed by GPs, JPs and DPs shall be identified and placed before elected bodies i.e. GS, JPs and the District Panchayats respectively. The GoI issued time frame (September 2018) for preparation and submission of LB at every level and shown in ***Chart 3.1***.

[2] Person-day refer to the unit of work that represent one day of employment provided to one worker.

Chart 3.1 Timeline for submission of Shelf of Project and LB



During scrutiny of records in the test-checked Districts, Audit observed the following.

- The annual development plans, which are the basis of labour budget were not prepared by any of the 48 selected GPs. Further, approval of the LB was also not taken from the concerned GS.
- The CEO, JPs were required to submit the LBs to DPCs by 20th December, however, in 12 selected JPs, no documents were found to ascertain the submission date to the DPCs. The LB was also not submitted to get approval from elected body of JP.
- The Labour Budgets were submitted by the selected DPCs to the State Government almost within the stipulated timeframe. However, these LBs were forwarded without obtaining the mandatory approval of the elected body, i.e., the Zila Panchayat.

On being pointed out CEOs of the JPs, ZPs and Secretaries of test-checked GPs stated (October 2024) that such plans would be prepared in future.

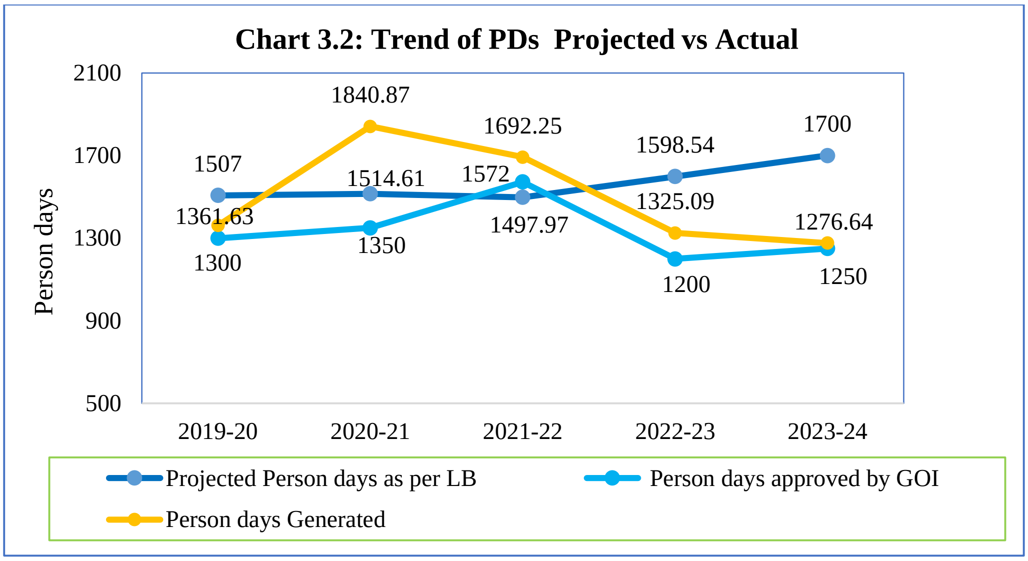
The Government stated (July 2025) that the plan was prepared following the bottom-up approach, and instructions to this effect were issued to the district authorities from time to time.

The reply of the Government is not acceptable because no documentation of preparation of plan by the GPs and approval of LB by the elected bodies was found during the audit.

3.4 Gaps in Projected and Achieved Person-days (PDs)

Para 6.1.3 of the Operational Guidelines, 2013 stipulates that District Programme Coordinator must ensure strict adherence to the principle of the bottom-up approach from planning to approval of the selected shelf of projects by each of the GS in the District.

After sanction of person-days (PD) as agreed to LB by the GoI, State Government revised the targets accordingly. Details of the approved LB and actual PDs generated during 2019-24 is depicted in ***Chart 3.2***.



(Source: data provided by CGREGC and MIS)

Audit found that:

- There was significant mismatch between the PDs proposed by the State in the labour budget and PDs approved by the GoI during 2019-24. A significant cut was observed in 2023-24, where only 700 lakh PDs were initially approved against the 1,700 lakh PDs projected, though it was later revised to 1,250 lakh PDs.
- During the years 2019-20, 2022-23, and 2023-24, the actual PDs generated were lower than the projected PDs, with the highest shortfall recorded in 2023-24 (423.36 lakh PDs or 25 *per cent*) whereas during 2020-21 and 2021-22, actual PD generated were more than the PDs projected in the budget. In all the five years, actual PDs generated were more than the PDs approved by GoI.

This was due to non-conducting of survey at village level before preparation of labour budget to assess the actual demand of work at the GP level. Thus, the deviation between actual and projected person-days highlights flaws in the demand estimation process and inconsistencies in planning.

The Government stated (July 2025) that GoI approved the labour budget annually based on the State's estimates and sanctioned revisions according to work progress. The wages were paid based on actual person-days generated. MGNREGS is a demand-driven scheme and registered HHs were provided employment based on the demand.

The deficient estimation process led to inadequate provisioning of funds for MGNREGS in the GoI and State budget delaying the fund release and wage payment to workers.

3.5 Human Resources Management

The key to success of MGNREGS is the provision of adequate human resources at all levels of programme implementation. Section 18 of the MGNREGA provides that the State Government is mandated to make available staff and technical support as may be necessary to the District Programme Coordinator and Programme Officer for effective implementation of the scheme. Supporting staff could also be deployed, on contractual basis, to provide professional services at the State level. The availability of some key posts against the sanctioned posts as on March 2024 is given in ***Appendix 3.1*** and summarised in ***Table 3.2***.

Table 3.2: Deployment of manpower to implementing agency

Implementing level	Sanctioned Posts	Person-in-position	Vacant (*percentage*)
State level	66	43	23 (35)
District level	408	258	150 (37)
Block level	4018	2676	1342 (33)
Village level	10862	9159	1703 (16)
Total	**15354**	**12136**	**3218 (21)**

(Source: Data provided by CGREGC)

Audit observed that 15,354 posts of various categories like Programme Officer (PO), Assistant Programme Officer (APO), Specialists, Programmers, Accounts Officers/Clerks, Data Entry Operators, Technical Assistants, *Gram Rozgar Sahayaks* etc., were sanctioned against which 12,136 posts were filled, and 3,218 posts (21 *per cent*) were lying vacant. Total shortfall at State, district, block and GP level was 35, 37, 33 and 16 *per cent* respectively.

Further, the shortfall ranged from 25 to 54 *per cent* in the test-checked districts affecting the implementation of the scheme.

The Government stated (July 2025) that a proposal for the rationalisation of posts based on the expenditure on human resources is under consideration along with the funds available under the administrative head, and in proportion to the active job cards.

3.5.1 Non establishment of technical cell

As per Clause 7.12.5 (g) of the MGNREGA Annual Master Circular 2020–21, States with annual expenditures above ₹ 1,000 crore on MGNREGS are required to establish a Technical Cell headed by a Chief Engineer. This cell is essential for ensuring the design, quality, and monitoring of MGNREGS works, with supporting engineers mandated at district and block levels.

Audit observed that no dedicated Technical Cell had been established by the State Government. The State-level Empowered Committee had proposed (April 2021) to sanction 23 posts for creation of Technical Cell. The proposal for 18 posts[3] was, however, forwarded (June 2022) to the Secretary, Panchayat and Rural Development Department for obtaining concurrence of the Finance Department which was awaited as of October 2024. Meanwhile, at State level, the Department had deployed (March 2022) one Chief Engineer (CE) from the Rural Engineering Services in additional charge and a Superintending Engineer (SE) already posted against an existing sanctioned post.

Despite repeated GoI instructions, only two engineers currently oversee the planning and monitoring across the State, which spends around ₹ 3,400 crore annually under MGNREGS. The non-establishment of the mandated technical cell may affect the quality and monitoring of works at various level.

[3] One CE, one SE, eight Engineers and eight other staffs.

The Government stated (July 2025) that a Technical Cell is functioning under the Chief Engineer, with one Superintending Engineer and six technical assistants deputed to look after the work.

The reply is not acceptable as the technical cell functioning with inadequate manpower could not fulfil the mandated requirement to monitor the quality of works at various levels as discussed in succeeding Paragraph 6.5.1.

3.5.2 Appointment of Gram Rozgar Sahayak

Para 4.1 of the Operational Guidelines, 2013 stipulates that at the GP level, dedicated personnel, *Gram Rozgar Sahayak* (GRS) is required. It further stipulates that the State may ensure that at least one GRS is deployed in every GP except in GPs where demand for work under MGNREGA is almost non-existent.

Audit observed that there are 10,862 sanctioned posts of GRS in the State but only 9,159 GRS were deployed as of March 2024, resulting in a shortfall of 1,703 against sanctioned posts (16 *per cent*). Similarly, in the test-checked 12 JPs, 221 posts (26 *per cent)* against 872 sanctioned posts of GRS were still vacant as of October 2024. Thus, short deployment of GRS for the MGNREGS works would affect the execution of the works in the rural areas of the State.

The Government stated (July 2025) that with the increase in number of GPs, the active job cards per Panchayat have proportionally reduced, and with one GRS for every 393 of the 33.21 lakh active job cards, there is no shortage.

The reply of the Government is not acceptable as GRS has to be deployed against the sanctioned posts for every GPs and not on the basis of active job cards.

3.6 Training and Capacity Building

As per the Operational Guidelines 2013, States are required to establish a Human Resource Development and Capacity Building Division (HRDCBD) and corresponding District Units (DHRDCB) for training and capacity building.

Scrutiny of records (October 2024) at Commissioner, MGNREGS revealed that no DHRDCB was established in any of the six test-checked Districts during the period 2019-24 due to which no training plan was prepared at district level. The MGNREGS functionaries were provided trainings by the Panchayat and Rural Development Department through their five regional training institutes established (July 2011) in the State. All the MGNREGS trainings were imparted only at the state level at Nimora, Raipur. The details are given in ***Table 3.3***.

Table 3.3: State Level Training conducted during 2019-24

Year	Stakeholders involved	No. of Trainees nominated for the training	No. of Trainees attended the training	Shortfall in attendance of trainees (*per cent*)
2019-20	Nil	Nil	Nil	Nil
2020-21	Nil	Nil	Nil	Nil
2021-22	TA, Engineers, Programmers, POs/APOs, DEOs, GRS, Accountants, BFTs, Mates, CFP technical experts, etc.	1,67,066	8,702	95
2022-23		1,09,443	269	99.86
2023-24		16,879	360	97.83
Total		**2,93,388**	**9,331**	**96.82**

(Source: Data provided by CGREGC and compiled by Audit)

During audit it was noticed that in 2019-20 and 2020-21 neither training calendar was prepared, nor any training was imparted at State Training Centre, Nimora, Raipur. During 2021-22 to 2023-24, a target of providing training to 2,93,388 trainees was set against which training was imparted to only 9,331 trainees with a shortfall of 97 *per cent.*

Out of the six selected districts, two districts i.e. Raigarh and Surguja have regional training institutes. During audit it was noticed that for the period 2019-24, neither a training calendar was prepared, nor training programmes were conducted for MGNREGS in these institutes.

The Government stated (July 2025) that continuous and need-based refresher training is being imparted to MGNREGS staff through designated institutions and master trainers.

Fact remains that district level institutes were not established and the target set for trainings of MGNREGS functionaries could not be achieved.

3.7 Conduct of Rozgar Diwas

As per Para 3.3 (i) of the MGNREGA guidelines, every GP was required to organise a Rozgar Diwas (RD) at least once a month to facilitate work applications, information, and related activities. The status of Rozgar Diwas organised during 2019-24 in the selected districts is given in ***Table 3.4***.

Table 3.4: Rozgar Diwas conducted in the selected six districts

District	Number of Rozgar Diwas to be conducted	Number of Rozgar Diwas Conducted	Rozgar Diwas conducted (*per cent*)
Dantewada	8,352	1,560	18.68
Balrampur	28,080	24,086	88.80
Raipur	24,880	16,400	65.92
Raigrah	43,584	34,296	78.69
Jashpur	26,436	15,780	59.69
Surguja	25,380	18,999	68.34
Total	**1,56,712**	**1,11,121**	**70.90**

(Source: Data provided by CEO, ZPs of selected districts)

Audit revealed that during 2019-24 there were significant shortfalls in organising RD. Dantewada district did not conduct any RDs in 2019-20 and 2020-21. Overall performance in test-checked districts was ranging from 19 *per cent* (Dantewada) to 79 *per cent* (Raigarh). In the 48 test-checked GPs, only 1,699 (59 *percent*) out of the required 2,856 RDs were held, with shortfalls between 28 and 58 *per cent*. Additionally, documentation and reporting of RDs were either missing or poor.

The Government stated (July 2025) that Rozgar Diwas is being organised on the 7^{th} of every month for activities such as providing information about the scheme, receiving demands for employment, and addressing workers' issues. A register of the activities conducted during Rozgar Diwas is also being maintained.

In view of the shortfall pointed in Audit, the Government needs to organise Rozgar Diwas as per norms prescribed in the guidelines.

CHAPTER- IV

FINANCIAL MANAGEMENT

CHAPTER-IV

FINANCIAL MANAGEMENT

4.1 Financing in MGNREGS

The MGNREGS is a demand driven wage employment programme. Releases of Central Share (CS) of funds are based on the projection of labour demand in the agreed-to (between Central and State Government) labour budget. The Central releases are based on District/State specific anticipated labour demand proposals rather than on predetermined budget allocations.

In Chhattisgarh, the State Government bears the additional expenditure on 50 days' wages for unskilled workers, compensation for delayed payments of wages, unemployment allowance, and administrative expenses of the State Employment Guarantee Council (SEGC). The wage-material ratio of 60:40 was consistently maintained in the six selected districts from 2019-24, indicating that priority had been given to labour intensive works.

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

Table 4.1: Fund sharing by Central and State Government

Details of component	Central share (CS) in *per cent*	State share (SS) in *per cent*
Wages for unskilled manual workers	100	Nil
Wages for skilled and semi-skilled workers	75	25
Cost of material	75	25
Unemployment allowance	Nil	100
Administrative Expenditure	100	Expenditure of SEGC
Additional 50 days wages for unskilled manual workers	Nil	100

(Source: MGNREG Act, 2005 & GoCG. Gazette notification.)

4.2 State Rural Employment Guarantee Fund

Sub-section 1 of Section 21 of MGNREGA provides for the establishment of the State Employment Guarantee Fund (SEGF) for implementation of the MGNREGS in an implementing State. The State Government established SEGF in March 2012.

The Central share of MGNREGS fund is released to SEGF for onward allocation of funds to the Districts/Panchayats/Programme Implementing Agencies (PIAs) of the State. As per rules, the interest accruing on account of MGNREGS funds should be a part of the SEGF and shall be spent only under the instructions of the Central Government.

The detailed status of availability of funds and expenditure incurred for MGNREGS during 2019-24 as of 31st March 2024 is given in ***Appendix 4.1*** and summarised in ***Table 4.2.***

Table 4.2: Availability of fund and Expenditure incurred during 2019-24

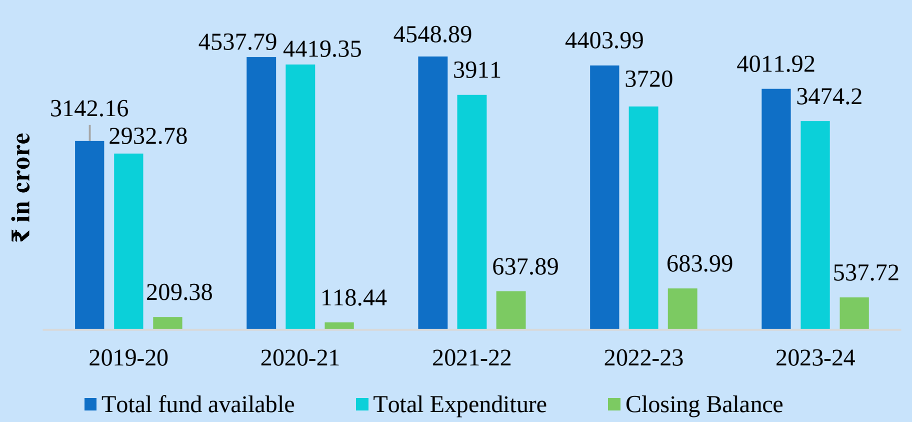
(₹ in crore)

Financial Year	Opening Balance	Total release	Misc. Receipt	FTO rejected amount	Total fund available	Total Expenditure	Closing Balance
2019-20	115.47	3021.67	5.02	0.00	3142.16	2932.78	209.38
2020-21	209.38	4331.50	38.20	41.29	4537.79	4419.35	118.44
2021-22	118.44	4444.91	188.92	203.39	4548.89	3911.00	637.89
2022-23	637.89	3786.04	67.98	87.93	4403.99	3720.00	683.99
2023-24	683.99	3619.38	28.30	319.74	4011.92	3474.20	537.72
Total	**1765.17**	**19203.50**	**328.42**	**652.35**	**20644.75**	**18457.33**	**2187.42**

(Source: Data provided by CGREGC)

The total available funds, expenditure incurred, and savings has been depicted in ***Chart 4.1.***

Chart 4.1: Details of fund available, expenditure and savings



During the five-year period the total expenditure ranged from 84 to 97 *per cent* of the total available fund. However, for the period 2019-24, out of total 20.83 lakh approved works, only 12.64 lakh works (61 *per cent*) were completed with an expenditure of ₹ 15,514.60 crore while 3.87 lakh works were ongoing/incomplete and 4.32 lakh works could not be started (as of October 2024).

Total expenditure of ₹ 18,457.33 crore was incurred on wages (₹ 13,555.58 crore), materials (₹ 4,088.44 crore), and administrative expenses (₹ 813.33 crore) out of the available fund of ₹ 20,644.75 crore during 2019-24 as detailed in ***Appendix 4.1***. Furthermore, the closing balance at the end of each financial year, indicates underutilisation of funds.

The Government stated (July 2025) that late fund allocation by the Ministry of Rural Development, GoI, and incomplete use of previous years' funds led to unspent balances, which appear as the final balance and are carried forward as the opening balance for the next financial year.

4.3 Irregular payment of employee contributions towards EPF from administrative expenses

Para 12.5.2 of the Operational Guidelines, 2013, provides that the Central Government may allocate up to six *per cent* of the total annual MGNREGS expenditure to States as administrative expenses to support staffing and capacity-building efforts. Separately, under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, employers including principal employers are mandated to ensure timely EPF contributions for all eligible employees. Non-compliance attracts penalties and damages as assessed by the EPF Commissioner. The employees under MGNREGS also come under jurisdiction of EPFO Act w.e.f. April 2015.

The GoCG directed (May 2020) that EPF contributions from April 2015 to June 2018 be assessed based on employee eligibility, particularly for those earning below ₹ 15,000 per month, who must contribute 12 *per cent* of their salary along with matching employer contributions and administrative charges. The directive also instructed that both employee and employer contributions be deposited regularly.

Audit observed that in 28 districts, EPF contributions amounting to ₹ 29.62 crore for the period April 2015 to March 2023 remained unpaid. Non-remittance of statutory dues resulted in accumulation of liabilities of ₹ 84.59 crore of which ₹ 54.96 crore was on account of penalty, interest and damages under the EPF Act. To address the issue of penalty the GoCG sanctioned ₹ 40 crore and placed at the disposal of the Commissioner, MGNREGC. The Department failed to ensure compliance to the EPF Act, and thereby liabilities were created on the State Government.

It was further observed that the employee contribution of ₹ 74.72 lakh, for the period April 2015 to June 2018, was irregularly paid by seven offices[1] from the administrative expenditure head, instead of deducting from salary of concerned employees.

In reply, the Government stated (July 2025) that the entire sanctioned amount of ₹ 40 crore was subsequently released to all 30 district offices. The delays in salary and EPF deposits for officers/employees under MGNREGS were due to delayed fund allocation under the administrative head by the Government of India, resulting in penalties and interest.

The reply is not acceptable as despite the release, an amount of ₹ 14.96 crore on account of interest and penalties remained unpaid. Delay in fund allocation by GoI does not exempt the State from the responsibility to ensure timely remittance of the EPF contribution.

4.4 Non-payment of compensation for delayed payment of wages

As per Section 3(3) of the MGNREGA, 2005, workers must be paid their wages within 15 days of closure of the muster roll, and any delay beyond this period

[1] Commissioner (₹ 11,89,110), DPC: Balrampur (₹ 7,52,894), Dantewada (₹ 4,45,664), Raipur (₹5,17,491), Surguja (₹ 3,87,017); PO: Dantewada (₹ 13,24,747), Dharsiwa (₹11,05,855), Tilda (₹ 17,49,257)

entitles them to compensation at the rate of 0.05 *per cent* per day of the unpaid wages. As outlined in AMC, such compensation must be paid upfront from the State Employment Guarantee Fund, settled within 15 days of becoming due, and processed like wage payments, with any rejections duly recorded in *NREGASoft* by the Programme Officer. Additionally, under Para 8.8 of the Operational Guidelines, compensation is to be paid automatically along with delayed wages and must be reported in the MIS (R-14.1) to ensure transparency and accountability. The status of compensation payable for delayed payment of wages during 2019-24 is given in ***Table 4.3***.

Table 4.3: Status of compensation payable for delayed payment of wages

Year	Delayed Compensation payable			Approved and Paid Amount (in ₹)		Total Rejected PDs (in crore)
	PDs (in crore)	Amount payable (₹ in crore)	Amount yet to be verified (₹ in crore)	Approved Amount	Paid Amount	(percentage of payable PDs)
2019-20	6.40	2.82	0.11	362	254	6.12 (96)
2020-21	14.18	6.90	2.28	729	0	9.30 (66)
2021-22	13.72	6.79	2.12	29551	1676	9.27 (68)
2022-23	17.95	8.45	2.65	6194	5650	11.82 (66)
2023-24	0.01	0.01	-	97	97	0.01(91)[2]
Total	**52.26**	**24.97**	**7.16**	**36933**	**7677**	**36.52 (70)**

(Source: MIS data of NREGASoft)

Audit observed that during the period 2019-24, a significant number of compensation claims (66 to 91 *per cent*) for delayed wage payments were rejected in MIS citing reasons such as natural calamities or "compensation not due," without providing any justification or supporting documentation. Against a total payable compensation of ₹ 24.97 crore, only ₹ 7,677 was disbursed, claim of ₹ 7.16 crore remained unverified, while budget provision of ₹ 1.75 crore during 2019-24 was lapsed due to non-utilisation.

In six test-checked ZPs, ₹ 5.75 crore was due for compensation, yet only ₹ 254 was paid. Similarly, in 12 test-checked JPs, compensation of ₹ 1.99 crore was rejected without any documentary evidence, and in 48 GPs, ₹ 13.07 lakh in compensation was due but all delay days were rejected without justification. Thus, compensation claim for delayed payments were rejected without proper justification.

The Government stated (July 2025) that delays in wage payments were due to the late receipt of funds from the GoI. Further, *NREGASoft* does not have a provision for compensatory allowance payments.

Reply is not acceptable as compensation for delayed payment of wages to the entitled workers was to be paid automatically through MIS. Delay in fund receipt and absence of provision in software does not justify rejection or non-verification of claims without any justification and supporting records.

2 (141878/155088) *100=91 *per cent*

CHAPTER- V

EMPLOYMENT GENERATION

CHAPTER-V

EMPLOYMENT GENERATION

5.1 Providing Employment

Para 3.2 of the Operational Guidelines, 2013 stipulates that every adult member of a registered rural household whose name appears in the Job Card is entitled to apply for unskilled manual work. There shall be no upper limit on the number of days of employment for which a registered person may apply, or on the number of days of employment provided to him/her subject to a minimum of 150 days per household in a given financial year.

5.1.1 Participation of Women & SC/ST in MGNREGS

Para 3.4(x) of the Operational Guidelines, 2013 stipulates that while providing employment, priority shall be given to women in such a manner that at least one-third (33 *per cent*) of the beneficiaries shall be women who have registered and requested work under the Scheme.

Audit observed that in the six test-checked districts under MGNREGS, women workers generated between 43 *per cent* (Surguja) and 59 *per cent* (Raipur) of the total person-days, exceeding the mandated 33 *per cent* participation rate. At the selected 12 JPs, women's participation ranged from 42 to 73 *per cent*, while at the 48 selected GPs, it varied from 32 to 79 *per cent*. This consistent and substantial participation reflects the active involvement of women in the scheme across all levels in the State. Furthermore, the representation of Scheduled Tribe and Scheduled Caste communities in person-days generation was broadly proportionate to their population in the test-checked districts, with districts such as Dantewada (84 *per cent*), Balrampur (59 *per cent*), and Surguja (63 *per cent*) showing strong participation. Even in Raipur (28 *per cent*), SC/ST participation was comparable to their demographic share, indicating a balanced and inclusive implementation of the employment programme.

5.2 Demand for employment under MGNREGS

Applications for work should generally be submitted to the GP in writing, mentioning the registration number of the JC, date from which employment is required and number of days of employment required.

Audit observed that consolidated data on employment demand was not available in the MIS at the State, District and Janpad Panchayat levels, even though such data was being captured in *NREGASoft*. In 43 out of 48 selected GPs, during the period 2021-24, the MIS recorded employment demands from 50,864 workers for a total of 25.90 lakh person-days. Against this demand, only 17.14 lakh PDs were actually provided, resulting in a shortfall of 8.76 lakh PDs. This shortfall indicates that the GPs were unable to meet the employment demand as mandated under the scheme.

Additionally, in the 48 GPs significant deficiencies in demand register were noticed. The registers were found incomplete and irregularly maintained, with key details such as the number of days of work demanded and the corresponding dates of demand either missing or not recorded.

Audit could not assess the overall employment demand at the State, District and Block levels due to non-availability of consolidated MIS reports and non-maintenance or improper maintenance of manual demand registers, as envisaged under the provisions of the Act. This deficiency in record-keeping undermines the transparency and accountability of demand-based employment generation under the scheme.

On being pointed out Commissioner, CGREGC stated (November 2024) that the employment demand at state level were not available in MIS.

5.2.1 Shortfall in providing minimum days of employment

Detailed status of number of days of employment provided to identified households during 2019-24 is given in ***Table 5.1***.

Table 5.1: Employment provided to households in State

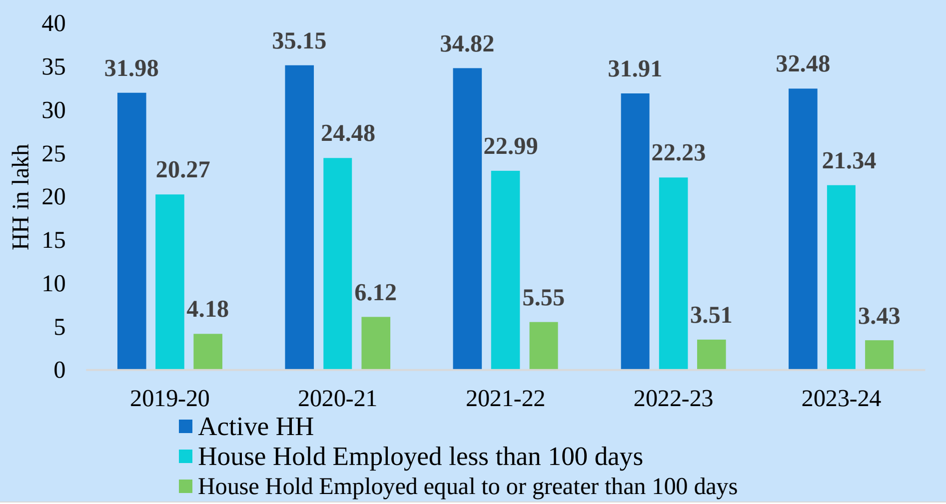
(figures in Lakh)

Year	Total Active Job card/HH[1]	Total HH Employed	HH employed for number of days			
			Up to 50 days	51 to 99 days	100 days	More than 100 days
2019-20	31.98	24.45	13.17	7.10	0.23	3.95
2020-21	35.15	30.60	15.19	9.29	0.23	5.89
2021-22	34.82	28.54	14.53	8.46	0.31	5.24
2022-23	31.91	25.74	14.87	7.36	0.26	3.25
2023-24	32.48	24.77	14.47	6.87	0.20	3.23

(Source: MIS)

The status of employment provided is depicted in ***Chart 5.1***.

Chart 5.1: Trend of person-days generated by House Holds



[1] Active Jobcards: Any individual of households who has worked any one day either in the last three financial years or in current financial year.

During the period 2019-24, the number of households provided employment under the MGNREGS peaked in 2020-21, when 31 lakh households received employment. This was the highest across the five-year span and was likely attributable to the increased demand for wage employment during the Covid-19 pandemic. However, a declining trend was observed thereafter, with only 24.77 lakh households receiving employment in 2023-24, further reveals that most households (54 *per cent*) consistently received 50 days or less employment annually. Further, during the entire period from 2019-24, 21.56 lakh HHs were provided more than 100 employment while 1.23 lakh HHs were able to avail the full 100 days of employment, reflecting a significant shortfall in the scheme's intended coverage and disparity in implementation in MGNREGS.

The Government stated (July 2025) that under the provisions of the Act, each household is entitled to 100 days of employment on demand. It was further informed that, within the State, employment is being provided for up to 150 days per household, with the actual average ranging between 51 and 60 days.

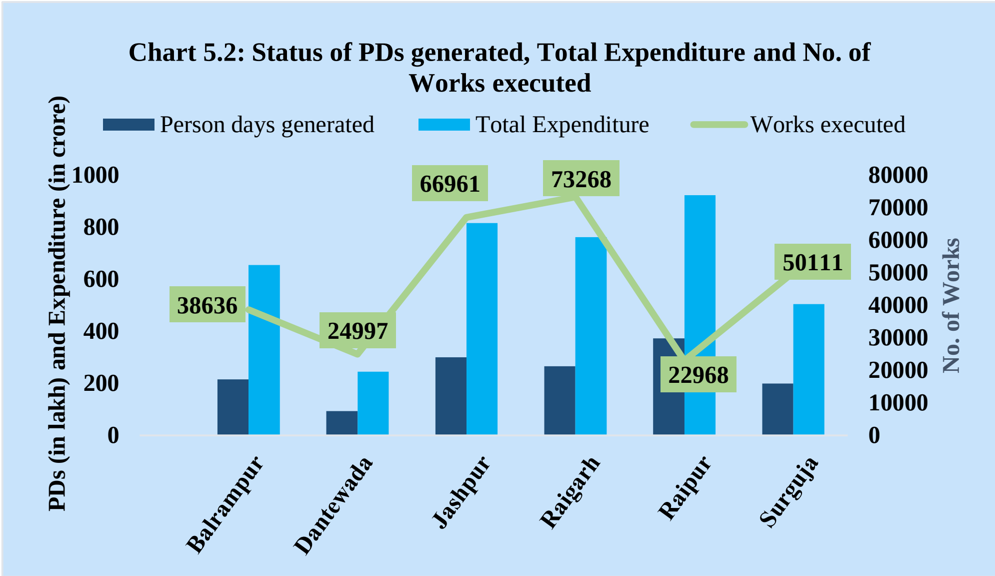
The reply confirms that average employment was provided for 51 to 60 days against the requirement of 100 days of employment per household on demand. Further, the data clearly indicates that only a small proportion of households could avail full employment of 100 days, with the majority receiving less than 50 days annually. Therefore, the implementation has not effectively translated into sustained employment generation as envisaged under MGNREGS.

5.2.2 Employment generation in Person-days by selected districts.

The District Programme Co-coordinator has to ensure strict adherence to the principles of the bottom-up approach from planning to approval of the selected shelf of projects by each of the GS in the district. The details of the projected person-days and person-days generated in the six test-checked districts during 2019-24 are given in ***Table 5.2***.

Table 5.2: Projected and generated PDs in the six test-checked districts

District	Rural population as on 2011 (in lakh)	Person-days generated (in lakh)	Total Expenditure (₹ in crore)	Number of works executed
Balrampur	6.96	215.22	654.40	38636
Dantewada	4.37	93.95	245.22	24997
Jashpur	7.76	300.40	816.08	66961
Raigarh	12.48	265.33	762.09	73268
Raipur	25.81	372.94	923.57	22968
Surguja	21.17	199.84	504.88	50111
Total		**1447.68**	**3906.24**	**276941**



The performance of selected districts in terms of person-days generated, total expenditure, and number of works executed during 2019-24 revealed that the Raipur district recorded the highest number of person-days generated at 373 lakh and the highest expenditure at ₹ 924 crore, though it executed less works (22,968) compared to other districts. Jashpur and Raigarh followed with 300 lakh and 265 lakh person-days respectively and implemented a higher number of works 66,961 and 73,268 respectively. Balrampur and Surguja generated normal person-days (215 lakh and 200 lakh), with Balrampur executing 38,636 works and Surguja 50,111. Dantewada showed the lowest, with 94 lakh person-days, ₹ 245 crore expenditure, and 24,997 works. Overall, across the selected districts, a total of 14.47 crore person-days were generated with ₹ 3,906 crore spent on executing 2,76,941 works.

The Government stated that (July 2025) the variation in person-days generated and expenditure incurred by districts was according to the number of registered families and their employment demand.

5.3 Non-payment of Unemployment allowances

As per Para 3.5 of the MGNREGA Operational Guidelines, 2013, if employment is not provided within 15 days of application, the applicant is entitled to a daily unemployment allowance of one-fourth of the wage rate for the first thirty days and then half of the wage rate for the remaining period. Section 8(3) of the Act mandates that the State Government shall ensure timely payment of this allowance.

To implement this, the GoCG notified the MGNREG Unemployment Allowances Rules, 2013. Programme Officers must decide on the payment of such compensation within 15 days, record reasons for any rejection in *NREGASoft*, and ensure that approved compensation is processed along with wages through fund transfer orders.

The summarised position of the demand for work and the employment provided per HH at the State level is given in ***Table 5.3***.

Table 5.3: Shortfall of employment against demand

(₹in lakh)

Year	No. of HHs that demanded work	No of HHs provided work	Shortfall against demand	No. of HHs eligible for allowance
2019-20	29.03	24.45	4.58	Neither the information was available in MIS nor was provided by the Department.
2020-21	34.53	30.60	3.93	
2021-22	31.90	28.54	3.36	
2022-23	29.30	25.74	3.56	
2023-24	27.60	24.77	2.83	
Total	**152.36**	**134.10**	**18.26**	

(Source: MIS data)

During 2019-24, 152.36 lakh HHs demanded employment under MGNREGS against which 134.10 lakh HHs were provided employment thus employment was not provided to 18.26 lakh HHs, indicating a significant shortfall in providing the employment to the HHs. However, no unemployment allowances were paid to these HHs. Further, the GoCG made budgetary provisions of ₹ 2.22 crore for unemployment allowances during 2019-24 but no expenditure was incurred, and the entire amount was surrendered.

Audit noticed that the MIS report shows that unemployment allowance payable, paid and due were recorded as zero for all the districts. However, detailed information on unemployment allowances was available at the GP level in MIS (*NREGASoft*). The details of test-checked 48 GPs are given in ***Table 5.4***.

Table 5.4: Unemployment allowance not paid to workers in selected GPs

(₹ in lakh)

Year	No. of workers eligible for unemployment allowance	Eligible unemployment days	Unemployment allowance payable but not paid
2019-20	1993	15504	13.64
2020-21	3085	19408	18.44
2021-22	1694	10169	9.81
2022-23	1482	9004	9.18
2023-24	673	4120	4.55
Total	**8927**	**58205**	**55.62**

(Source: MIS data on Panchayat login)

The above table indicates that in test-checked GPs, unemployment allowances amounting to ₹ 55.62 lakh was payable to 8,927 workers but no amount has been disbursed. Total figure of unemployment allowance payable for the entire State could not be computed as the data on the number of eligible households for unemployment allowances was not available in the MIS for JP, ZP and State level. The improper and inadequate data management indicates lack of transparency and accountability in implementation of the scheme.

The Government stated (July 2025) that unemployment allowance is not payable if worker does not report for duty, already completed 100 days of work, or if employment was not possible due to natural calamities or law and order issues, and number of household eligible for unemployment allowance was nil.

The reply is not acceptable as MIS database at GP level clearly records the unemployment days which were eligible for compensation. However, without recording any specific reasons all cases were considered ineligible to avoid the payment of unemployment allowance leading to denial of entitlements.

CHAPTER- VI

EXECUTION OF WORKS

CHAPTER-VI

EXECUTION OF WORKS

6.1 Execution of Works under MGNREGS

MGNREGA provides a legal guarantee for at least 100 days of employment in a financial year to every household in rural area as per demand to create assets.

The Status of works under MGNREGS during 2019-24 are given in ***Table 6.1***.

Table 6.1: Status of works during 2019-24 (as of October 2024)

Year	Completed works	Expenditure on completed works *(₹ in crore)*	No. of ongoing/ suspended (incomplete) works	Works sanctioned but not yet started
2019-20	381706	2680.49	347559	130963
2020-21	237117	3674.70	353273	180264
2021-22	214363	3512.40	314657	225987
2022-23	180786	2955.07	312823	311497
2023-24	249603	2691.94	387588	432506
Total	**1263575**	**15514.60**		

(Source: Data compiled from MIS Report (R 6.1) downloaded as of October 2024)

Audit observed from MIS data for the period 2019-24 that out of total 20.83[1] lakh approved/sanctioned works, only 12.64 lakh works (61 *per cent*) were completed with an expenditure of ₹ 15,514.60 crore while 3.87 lakh works were ongoing/incomplete and 4.32 lakh works could not be started (as of October 2024). The main reason for incomplete works were site disputes, change in site and reluctance of beneficiaries and sanctioning of works without proposal /approval of the GS/GPs. The high proportion of incomplete and uninitiated works reflects deficiencies in planning, execution, and monitoring mechanism.

Further, the year wise information on total number of works approved/sanctioned during 2019-24 was neither available in the MIS nor furnished by the Department thereby restricting the audit to assess the efficiency in implementation and utilisation of resources under the scheme.

6.2 Status of incomplete and abandoned works in test-checked districts

The incomplete and abandoned works adversely affected the achievement of person-days sanctioned in the Labour Budget for the respective years. The details of incomplete and uninitiated works during 2019-24 in the six test-checked districts are presented in ***Table 6.2***.

[1] Approved Works = 20.83 lakh {Completed Works (2019-24) =12.64 lakh + Ongoing works as on 2023-24 = 3.87 lakh + Non Started Works as on 2023-24 = 4.32 lakh}

Table 6.2: Status of incomplete works in test-checked districts

Name of the test-checked District	Number of incomplete works (2019-24)	Initiated but incomplete works (up to March 2025)			Expenditure on incomplete works (*₹ in crore*)	Number of closed/ abandoned works	Number of works not started	Completed works
		2019-20	2020-21	2021-22				
Balrampur	5459	120	439	437	122.29	157	13054	33177
Dantewada	3717	112	520	236	55.5	1260	11988	21280
Jashpur	7288	420	625	780	117.65	107	3377	59673
Raigrah	6078	627	877	985	91.03	826	11310	67190
Raipur	5286	590	621	627	148.28	1466	9425	17682
Surguja	5478	686	525	433	63.05	541	17143	44633
Total	**33306**	**2555**	**3607**	**3498**	**597.80**	**4357**	**66297**	**243635**

(Source: Data compiled from MIS Report)

From the above table it may be seen that 3,47,595 works[2] were sanctioned during the years 2019-22 but only 2,43,635 works could be completed, and 33,306 works remained incomplete. Also, 4,357 works were abandoned without creation of intended assets resulting in unfruitful expenditure of ₹ 33.31 lakh. Further, 66,297 works could not be started leading to non-generation of employment. As of March 2025, total 2,555 works (started in 2019-20), 3,607 works (started in 2020-21) and 3,498 works (started in 2021-22) remained incomplete even after the lapse of two to three years. The main reason for incomplete /non initiated works were site disputes, change in sites and lack of fund availability etc.

Audit observed that during 2019-24, the average employment provided to households in six test-checked districts was ranging from 51 to 66 days. The failure to execute works led to non-creation of intended assets and it may impact the scheme goal of providing 100 days of guaranteed employment as envisaged in MGNERGS.

The Government stated (July 2025) that approved works shift to ongoing works once execution starts. Works remained incomplete mainly due to pending material payments for physically completed works, plantation works under maintenance, site changes, land disputes, weather conditions, and lack of interest of beneficiaries. Monitoring is done at various levels, but scheme is demand-driven, completion depends significantly on the participation and willingness of unskilled labourers in GPs.

6.3 Status of convergence works

The projects identified for convergence with MGNREGS should be discussed in the Gram Sabha located in the project area. Activities identified for execution under MGNREGS should be included in the annual shelf of works and would

2 Sanctioned/Approved works= Completed (243635) + Incomplete (33306) + Not started (66297) + Abandoned (4357) = 347595.

be part of the labour budget. The status of convergence works in selected districts is given in ***Table 6.3.***

Table 6.3: Status of Convergence works in selected districts

(₹ in crore)

Year	No. of works sanctioned under convergence	No. of completed works	No. of ongoing works	Not started works	Total expenditure under convergence
2019-20	97415	55808	38151	3456	108.99
2020-21	56693	24727	26333	5633	121.22
2021-22	41722	15193	19063	7466	119.99
2022-23	38629	11230	17460	9939	125.61
2023-24	65702	15624	39204	10874	166.56
Total	**300161**	**122582**	**140211**	**37368**	**642.37**

(Source: MIS Data)

During 2019-24, three lakh works were sanctioned in the selected six districts in convergence with line departments like Water Resource Development, Public Works, Agriculture, Horticulture, Rural Engineering Services, Forest, PRDD etc. under MGNREGS. However, only 1.22 lakh (40 *per cent*) of works were completed while 1.40 lakh works are still ongoing and 37,368 works could not be started by the line departments as of October 2025.

Audit also observed that out of 336 selected works, 94 were executed in convergence with other schemes in the test-checked GPs out of which 88 works (94 *per cent*) were carried out without being included in the annual work plan and approval from the respective GS was also not obtained. This indicates deviation from planning norms and weak inter-departmental coordination.

The Government stated (July 2025) that as MGNREGS is demand-driven, some works under priority of GoI and GoCG are taken up in the mid-year and approved post-facto. Changes in GP priorities are addressed through subsequent GS approvals to ensure compliance.

The reply confirms execution of convergence works without inclusion in the annual work plan and absence of prior approval of GS reflects deviation from mandated planning procedure.

6.4 Execution of Cluster Facilitation Project (CFP)

Ministry of Rural Development, GoI issued a guideline for Cluster Facilitation Project (CFP) in December 2019 with a vision to address poverty in 117 aspirational districts/backward areas with a strategy of leveraging the synergies of different flagship programme of the Central/State Governments in convergence with MGNREGS through better coordination, planning and its implementation. The entire cost of CFP was to be borne by the GoI. In Chhattisgarh, GoI had identified total 26 Blocks covering 11 aspirational and backward districts for CFP implementation w.e.f. April 2020[3].

[3] Earlier Cluster Facilitation Team Strategy was launched in 2014 and guidelines were issued in 2013 in selected states which was extended up to 2018 for four States including Chhattisgarh.

6.4.1 Delay in operationalisation of CFP in Chhattisgarh

As per Para 17 of the CFP Guidelines, CFP were to commence from 1st April 2020 to 31st March 2023 and the preparatory actions like recruitment, equipment procurement would begin immediately to ensure timely commencement of the project. The project was extended up to March 2025. Although, funds of ₹ 2.30 crore were provided (December 2020) by GoI, the funds could not be utilised during 2020-21 and 2021-22 by GoCG. For implementation of CFP, an HR agency viz. M/s T&M Services Consulting Pvt. Limited was engaged in August 2021 and thematic experts (TE) were deployed in January 2022. Consequently, the CFP remained non-operational for 21 months (up to December 2021) in the targeted aspirational and backward districts.

The State Government stated (July 2025) that initially CFP was launched for 2020-21 to 2022-23, the funds were provided in December 2020 but due to COVID pandemic the selection of TEs was delayed and expenditure could not be incurred. However, funds were utilised from 2022-23.

Although funds had been utilised from 2023 onwards, key deliverables under the CFP remained unachieved, as discussed in the succeeding paragraphs.

6.4.2 Non appointment of Thematic Experts

As per CFP Guidelines, 2019, thematic experts (TEs) at State, District and Block level are mandatory for operationalisation of CFP. The guidelines provide for number of thematic experts required at every level of operation of the CFP unit. As per conditions of the agreement, the HR agency should appoint the required TEs within three months of the signing of the agreement.

Audit noticed that the agreement was signed in August 2021, but no appointment was made within three months (till November 2021) and against requirement of 259 TEs only 13 were deployed by the HR agency in January 2022. The status of appointment of TEs during CFP implementation period is as detailed in ***Table 6.4***.

Table 6.4: Status of Thematic Experts

Thematic Expert/ Position	No. of CFP Units	Required TEs	Person in Position			
			March 2022	March 2023	March 2024	July 2024
State Project Officer (NRM)	01	01	01	01	01	01
State Project Officer (GIS)		01	Nil	01	01	01
State Project Officer (Livelihood)		01	Nil	01	01	01
District NRM Expert	11	11	10	10	11	06
District GIS Expert		11	09	09	09	08
Block GIS Coordinator	26	26	Nil	01	01	01
Block NRM Expert		104	Nil	17	16	09
Block Livelihood Expert (Agri. & Allied)		104	Nil	06	06	02
Total		**259**	**20**	**46**	**46**	**29**

(Source: Data provided by Department and compiled by Audit)

From the above table it may be seen that against requirement of total 259 TEs under CFP only 46 TEs were deployed (March 2024) which further reduced to 29 (July 2024) indicating a shortfall of 89 *per cent*. Further, at block level against 234 TEs only 12 TEs were deployed i.e. the shortfall was 95 *per cent* while in two test-checked blocks Geedam and Lakhanpur, against requirement of 22 TEs only four were appointed. The continuous acute shortfall of manpower may have adversely affected the achievement of deliverables for CFP.

The Government stated (July 2025) that TEs were recruited based on available applications, but appointments were delayed due to the COVID pandemic. Further, the CFP guidelines prescribe uniform and higher educational qualifications for CFP experts at all levels. A request was made to the GoI for relaxation of these qualifications.

6.4.3 Non achievement of the deliverables of performance indicators

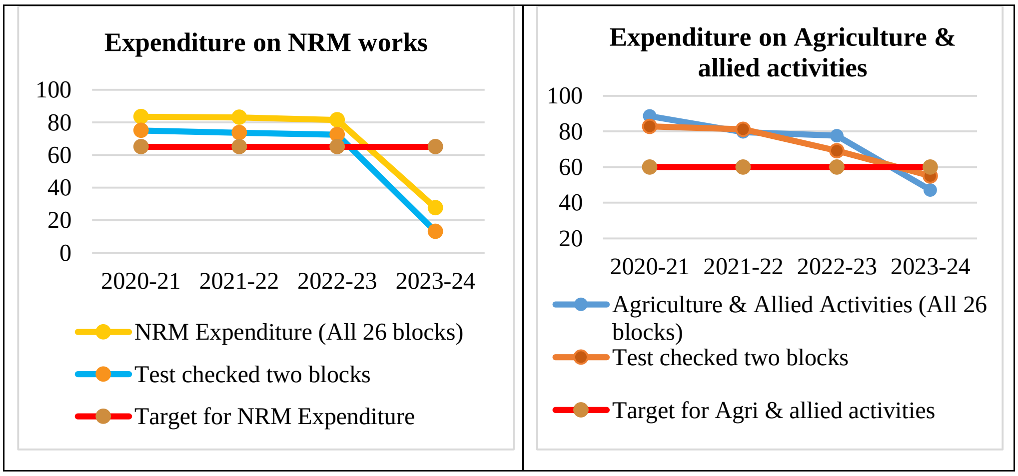
Para 12.1 of the CFP Guidelines provides the criterion for 14 deliverables for CFP, the key deliverables for performance were to be achieved within six or 12 months. Out of 14 deliverables (***Appendix 6.1***) Audit assessed 10 deliverables and remaining four could not be reviewed due to non-availability of MIS Reports. One of the key deliverables for all CFP blocks was to ensure 100 *per cent* payment of FTOs, against this target, 95 *per cent* achievement was recorded. The status of achievement of key deliverables for all 26 CFP blocks and the deficiencies noticed are discussed in subsequent paragraphs.

(i) Expenditure on Natural Resource Management (NRM) works, individual works and agriculture & allied works

As per the CFP guidelines (2019) expenditure on NRM work should reach up to 65 *per cent* of the total expenditure while expenditure on individual works and agriculture & allied works should reach up to 60 *per cent* of the total expenditure at block within six months from the date of commencement of the CFP.

The status of achievement of the above deliverable during 2019-20 to 2023-24 in all the 26 blocks of the State is detailed in ***Chart 6.1***.

Chart 6.1: Details of expenditure on NRM, individual and agriculture works



It is evident that during 2020-21 to 2022-23, NRM expenditure remained above the prescribed limit, ranging between 77 to 83 *per cent*; however, it declined significantly to 27 *per cent* in 2023–24 while in test-checked two blocks it was 72 to 74 *per cent* during 2020-23, which fell to merely 13 *per cent* in 2023-24.

Also, the percentage of expenditure under agriculture and allied activities was 77 to 87 *per cent* during 2020-23 while in 2023-24 it fell to 47 *per cent*. In test-checked two blocks it was 69 to 83 *per cent* during 2020-23, which fell to merely 55 *per cent* in 2023-24. Further, percentage of expenditure on individual works consistently exceeded the target and was ranging from 63 to 75 per cent during 2020-24 this implies that target for individual works was achieved even before the implementation of CFP in these blocks.

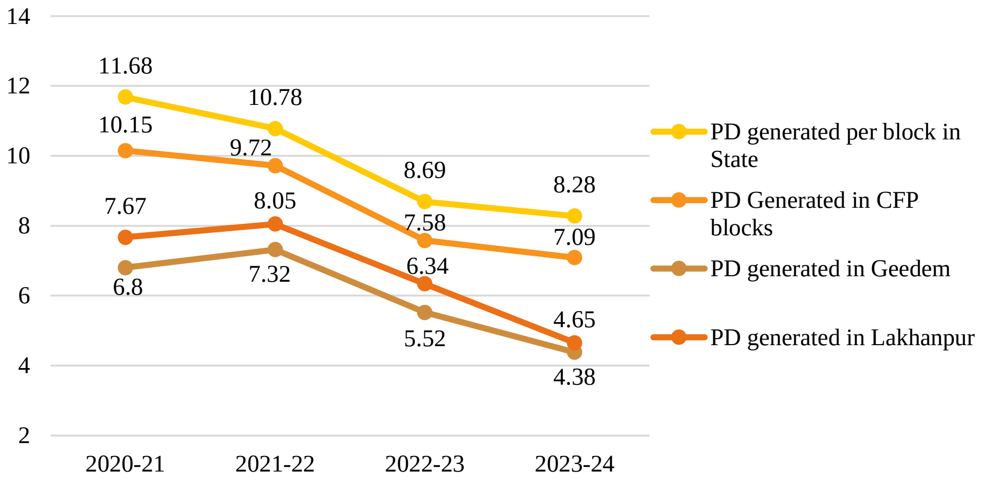
The Government stated (July 2025) that GoI has re-categorised (October 2023) the list of admissible works under the scheme and some works from NRM work list has been shifted to the agriculture and allied works list due to this the desired target could not be achieved in 2023-24. However, instructions were issued to the DPCs for achieving the desired targets.

Reply is not tenable as even after considering re-categorisation of works the desired targets were neither achieved in the NRM nor in the agriculture and allied work categories.

(ii) Performance of the CFP blocks on parameters of Person-days (PD) Generation

As per the CFP guidelines, the performance of the CFP blocks on the parameter of person-days generation should reach upto the State average after 12 months from the date of commencement of the CFP as depicted in ***Chart 6.2.***

Chart 6.2: Comparision of Average PD generation (In lakh)



It is evident that the average PD generation declined from 9.72 lakh to 7.09 lakh during 2021-22 to 2023-24 in CFP blocks. The shortfall in the PD generation ranged between 32 to 47 *per cent* in Geedam while in Lakhanpur it was 25 to 44 *per cent* in comparison to the State average. This shows that the PD generation was always below the state average even after implementation of CFP in these blocks.

The Commissioner replied that of the 26 blocks included under CFP, most of them are in remote and LWE-affected areas, where the new Aadhaar Based Payment System (ABPS) introduced by the GoI faced issues, and as a result, 100 *per cent* person-days could not be achieved.

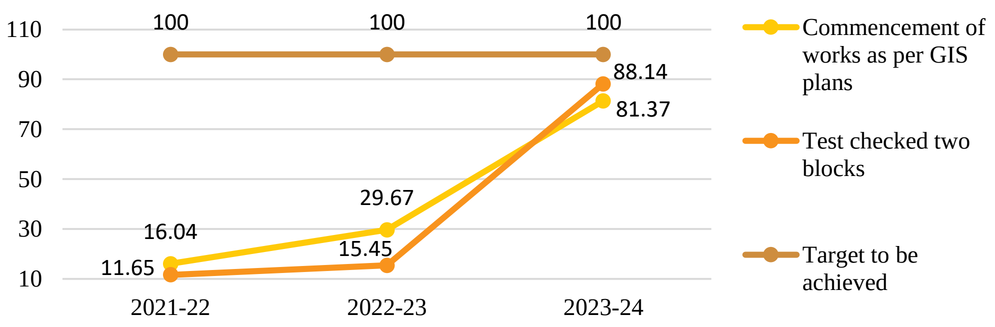
Reply is not tenable as the CFP was implemented only in the backward and aspirational blocks of the state. Moreover, the DBT/ABPS is operational in the State since 2017-18 while it became mandatory from January 2024 under MGNREGS.

(iii) Commencement of works as per Geographic Information System (GIS) plan

As per CFP guidelines, 100 *per cent* works should be commenced as per GIS based plans for all the GPs in the blocks within 12 months form the commencement of CFP.

It is seen that during the period 2021-22 to 2023-24 the commencement of works as per GIS plan has improved from 16 to 81 *per cent*. However, the target of 100 *per cent* could not be achieved in any of the CFP blocks (except Kondagaon). In the two selected blocks this ranged from 11 to 88 *per cent* during the said period depicted in ***Chart 6.3.***

Chart 6.3: Commencement as per GIS plan

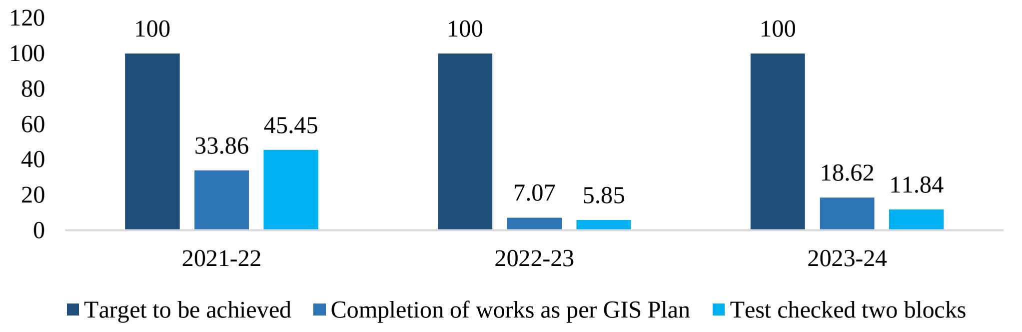


(iv) Completion of works as per GIS plan

As per CFP guidelines, 100 *per cent* works taken up as per GIS plan should be completed within 18 months from the commencement of CFP.

It is seen that during the period 2021-22 to 2023-24 the percentage of completion of works within prescribed period of 18 months, taken up as per the GIS based plan, has declined from 34 to 19 *per cent* thus the target of 100 *per cent* achievement could not be fulfilled in any of the 26 CFP blocks. In the two selected blocks this percentage declined from 45 to 12 *per cent* during the said period depicted in ***Chart 6.4.***

Chart 6.4: Completion of Works as per GIS Plan



(v) Completion rate of work

As per guidelines, the completion rate of the work in the CFP blocks should reach up to national average within 12 months of inception of CFP.

During scrutiny of the MIS reports it was noticed that national completion rate of works was 95 *per cent* and State average was 99 *per cent* during 2019-22. The details of national and state average rate of completion is detailed in ***Table 6.5***.

Table 6.5 Details of completion rate of the works

Year	National average[4]	State average	All 26 CFP blocks average	Geedam block	Lakhanpur block
2020-21	95.28	98.72	97.08	92.05	94.49
2021-22	95.28	98.72	96.04	92.80	81.70
2022-23	79.59	90.01	84.75	80.81	80.42
2023-24	54.53	72.42	56.98	35.74	49.55

(Source: MIS)

It is evident from the above table that during 2021-22 to 2023-24 the average work completion rate in all the 26 CFP blocks declined from 96 *per cent* to 57 *per cent* which was below the state average even after commencement of the CFP. Further, in Geedam the completion rate declined drastically from 92 to 36 *per cent* (2023-24) and in Lakhanpur it declined from 82 to 50 *per cent* after CFP implementation. Thus, the CFP blocks failed to achieve the State as well as National average work completion rate.

The Government stated (July 2025) that in many remote and LWE-affected blocks, due to payment issues under the new system, 100 *per cent* payment for completed works could not be made, and hence project completion certificates could not be issued, although works might be physically completed.

6.4.4 Extension of agreement without performance evaluation of HR agency

As per Para 12.3 of CFP guidelines, the achievement of the deliverable will be reviewed annually and further extension of engagement of the thematic expert

4 Data on National and State level work completion rate for the years prior to 2021-22 was not available.

will be based on the performance of the previous year. The progress of the HR Agency shall be reviewed by a Joint Committee of State Rural Livelihood Mission (SRLM) and MGNREGS. According to clause 14.1 of contract initially contract was signed for 12 months, thereafter, based on the satisfactory performance, the contract could be extended for another one or two years on the same terms and conditions.

Audit noticed that the performance of HR agency was not monitored and evaluated before extension of contract up to March 2024 and renewal of contract up to March 2025 beyond the agreement period of three years. The HR agency failed to deploy requisite number of TEs within the prescribed period of three months (up to November 2021) and even up to the date of audit (as of July 2024) but extensions were granted to the HR agency till March 2025 without any evaluation of its performance. An amount of ₹ 6.56 crore[5] was paid to the HR agency (till July 2024). Thus ineffective contract management affected the implementation of CFP under MGNREGS in the State with no significant improvement in performance of the CFP blocks during the period of audit.

The Government stated (July 2025) that at State level, a committee comprising officials from the SRLM and MGNREGS evaluated the CFP experts based on their performance, their work had a positive impact. After approval and administrative sanction, the contract period with HR agency was extended till March 2025.

Reply is not tenable as contract was extended without ensuring satisfactory performance against the target for key performance indicators as envisaged in the CFP were also not fully achieved.

6.5 Status of Joint Physical Verification of Selected Works

Audit conducted Joint Physical Verification (JPV) of 336 works involving expenditure of ₹ 10 crore in the selected 48 GPs (seven works in each GP). The JPV of works was conducted during September to October 2024 with the field functionaries i.e. *Gram Rozgar Sahayak/Technical Assistants/Gram Sachiv* of the respective GPs.

6.5.1 Wasteful expenditure

As per para 7.1.5 of the Operational Guidelines, only those works can be taken up that result in creation of durable assets and strengthen livelihood resources of the rural poor. The order of priority for works is to be determined within the GPs and reflected in the Annual Plan ratified by the GS.

During the joint physical verification of the selected works, Audit noticed that some assets created under the scheme were damaged and were not in usable condition. Thus, the expenditure of ₹ 29.81 lakh incurred on construciton of these assets rendered wasteful. Instances of wasteful expenditure on works are given below:

(i) Construction of the "Godhi *Mitti* Road" from Bade Bhari to Naya Talab at GP, Godhi, Raipur was started in March 2022 and completed in February 2023 by incurring expenditure of ₹ 4.38 lakh. During JPV it was observed that

[5] ₹ 5.38 crore as salary of TEs and ₹ 1.18 crore as service charges

the road was washed away during the subsequent rainy season and was no longer usable.

(ii) Construction of "Tarpongi New *Mitti* Road" at GP Tarpongi, Raipur was started in May 2020, the stipulated period of completion was December 2020. The work was completed in September 2022 with a delay of 21 months with total expenditure of ₹ 5.70 lakh. During JPV, it was observed that the road was not in use due to presence of large potholes and was unsuitable for vehicles and pedestrians' movements.

(iii) *Kutcha* Road Construction Work from Tulsi Ramnath's house to Nakta Talab at GP, Tulsimanpur, Raipur was started in December 2020 with estimated completion period of eight months (August 2021) and completed in April 2024 with a delay of 32 months by incurring expenditure of ₹ 6.10 lakh. During JPV (August 2024) the road was found unusable within just six months of its completion resulting in unfruitful expenditure. The photographs of JPV are given below:

Photo 6.1: Godhi, Raipur 14.09.2024

Photo 6.2: Tarpongi Raipur, 27.08.2024

Photo 6.3: Tulsimanpur, Raipur 28.08.2024

The Government stated (July 2025) that the earthen road appears to have been damaged during the rainy season due to the absence of approved *murum* work, and it is being properly repaired using appropriate technical measures.

(iv) Construction of the SHG Shed at GP, Kolhenjhariya, Jashpur, was started in February 2022 and completed in May 2023 with an expenditure of ₹ 7.05 lakh. However, during JPV, it was noticed that the roof of the shed was missing, and the door was found open. The shed has not been utilised by any of Self-Help Groups (SHGs) since its completion and the structure is not in usable condition. Also, the work was neither identified nor prioritised in the GP resolution, indicating lack of proper planning and assessment of the local needs.

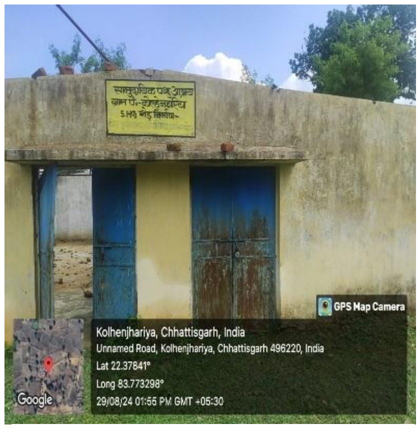


Photo 6.4: Kolhenjhariya, Jashpur 9.08.2024

The Government stated that (July 2025)

during the rains, strong winds and storms caused the upper part (roof) of the SHG shed to break and collapse. This has since been repaired by the implementing agency.

Photo 6.5: Sikrima, Jashpur 28.08.2024

(v) Construction of the *SHG Shed at "Samudayik Pashu Ashray"* at GP Sikrima, Jashpur, commenced in February 2022 with estimated completion period of six months and completed in July 2023 by incurring expenditure of ₹ 6.58 lakh with a delay of 12 months. During JPV, the shed was found locked, with the roof scattered, and bushes growing around it, indicating that the shed cannot be used. Also, the information display board with work details was missing.

The Government stated that (July 2025), GP is an elephant-affected area, the shed is kept locked, and during the rains, strong winds and storms caused the upper part of the SHG shed to break and collapse. This has now been repaired by the implementing agency.

6.5.2 Unfruitful expenditure due to non utilisation of the assets created

Various infrastructures such as working sheds for self-help groups (SHGs), animal shelters like Poultry shed, Goat Shed, Mushroom shed and vermicompost units were developed in *Gothan* premises by incurring expenditure under MGNREGS. During JPV the assets created were found lying idle/unutilised, the cases are as detailed below: -

(i) Idle expenditure on Vermicompost Units

The details of vermicompost units created under MGNREGS found idle during the joint physical verification of the selected works are given below and detailed in ***Appendix 6.2***.

During JPV, the audit noticed that in five test-checked districts construction of 13[6] vermicompost units was completed with expenditure of ₹ 29.85 lakh during 2019-24 but all units were lying idle (as sample shown in photographs) due to non-ensuring of its operation and maintenance activities through the SHGs. Also, none of these works were approved by GS.

[6] Dantewada (1), Jashpur (2), Raigarh (3), Raipur (5) and Surguja (2)

Photo 6.6:Darri, Raigarh 09.09.2024

Photo 6.7:Pandewar, Dantewada 22.08.2024

(ii) Idle expenditure on Animal Shelters

During the JPV, 10 animal shelters constructed during 2021-24 by GPs after incurring an expenditure of ₹ 35.76 lakh were found idle as no livestock farming activities were carried out in the shelters. The photographs taken during Joint physical verification are given below and detailed in ***Appendix 6.3.***

Photo 6.8: Badepaneda, Dantewada 31.08.2024

Photo 6.9: Khapridihkhurd, Raipur 31.08.2024

(iii) Idle expenditure on Segregation Shed & community toilets

The segregation sheds for solid waste management and community toilets were constructed in convergence with Swachh Bharat Mission-Gramin (SBM-G) under MGNREGS, the women Self-Help Groups (SHGs) were to play a significant role in the operation of these sheds and toilets.

During JPV, audit observed that 11[7] segregation sheds constructed during 2019-2024 by incurring expenditure of ₹ 33.75 lakh ***(Appendix 6.4)*** were lying idle for one to two years. Further, five toilets constructed by incurring an expenditure of ₹ 2.35 lakh were found locked and inaccessible, unusable due to poor maintenance and non-availability of water tanks.

The main reasons for idle status of the vermicompost pits, animal shelters, segregation sheds and community toilets were not ensuring operation and maintenance activities through the SHGs/GPs, distance from the habitat, poor construction quality etc. Consequently, the objective of creating the assets to

[7] Balrampur (3), Dantewada (2), Jashpur (1), Raigarh (1), Raipur (4)

provide economic benefits to SHGs and to enhance the cleanliness of rural villages could not be ensured. Photographs of segregation sheds and community toilets taken during JPV are as shown below:

Photo 6.10:Chunapatar, Balrampur 28.08.2024

Photo 6.11:Badepaneda, Dantewada 01.09.2024

Photo 6.12: Khapridihkhurd, Raipur 31.08.2024

Photo 6.13: Darri, Raigarh 14.08.2024

The Government stated that (July 2025) the assets have been constructed under convergence with the Swachh Bharat Mission. The village women SHGs are being authorised to utilise the animal shelters, segregation sheds, vermicompost units for deriving the economic benefits. Also, the GPs have been directed to ensure their use after maintenance.

Fact remained that the assets could not be utilised due to deficiencies in planning, execution, and post-construction monitoring and non-authorising/ handing over of assets to the village women SHGs.

6.5.3 Delay in execution of the selected works

As per para 7.17.1 and para 7.17.5 of Operational Guidelines 2013, for timely completion of works, the works to be executed over more than one year, may be split into annual work elements, with each annual work element given a distinct work identity. The GPs having incomplete works for more than one financial year should first allocate the required labour employment potential for the incomplete works.

Scrutiny revealed that out of 336 selected works sanctioned during 2019-24, 66 works were still incomplete/ongoing (as on December 2024) despite lapse of more than six to 60 months from the stipulated period of completion. Further, out of completed 270 works, 216 were completed with a delay of one to five years with 126 works delayed up to one year, 61 works up to two years and 29 more than two years. The delays were mainly due to site changes, land disputes, delay in payment and lack of beneficiary interest in individual works. This indicates inefficient execution and non-prioritisation of pending works.

The Government stated that (July 2025) delays are mainly due to site shifts, land disputes, rains, and lack of beneficiary interest in individual works, the reasons often unavoidable. MGNREGS is demand-driven, the DPCs may approve new works beyond 20 ongoing ones with due justification, especially for priority assets supporting rural livelihoods.

Fact remains that a significant number of works remained incomplete or were abnormally delayed beyond the stipulated period of construction due to non-compliance to the instructions related with opening up of new works.

6.5.4 Geotagging of MGNREGA Assets

Para 7.16.2 of MGNREGS Operational Guidelines, 2013 stipulates that Geo-tagged time-stamped photographs of each and every work at three stages i.e. the site before the start of work, at intermediate stage and after its completion should be taken and attached to Project Completion Report and uploaded onto *NREGAsoft*. The process of geotagging of asset includes uploading of two photographs of each asset and display of relevant data on *Bhuvan Geo MGNREGA* portal.

The status of assets created and geo-tagged during 2019–24 for 336 works across the selected 48 GPs is presented in ***Table 6.6***.

Table 6.6: Assets created and Geo-tagged of selected works.

Year	No. of Assets created	No. of Assets Geo-tagged			No. of Assets not Geo-tagged		
		Stage-I	Stage-II	Stage-III	Stage-I	Stage-II	Stage-III
2019-20	25	19	18	18	6	7	7
2020-21	63	60	53	47	3	10	16
2021-22	63	60	60	52	3	3	11
2022-23	73	69	65	52	4	8	21
2023-24	112	91	83	42	21	29	70
Total	**336**	**299**	**279**	**211**	**37**	**57**	**125**

(Source: Bhuvan Geo MGNREGA Portal)

Audit observed that, out of 336 selected works, geo-tagged photographs for Stage I, Stage II and Stage III were available for only 299, 279 and 211 works respectively on the Bhuvan Geo MGNREGA portal. The absence of geo-tagging at all prescribed stages indicates gaps in transparency and monitoring of work execution.

The State Government stated (July 2025) that geo-tagging of assets was carried out based on the physical condition of the works.

The reply is not acceptable, as the Government has not provided any specific justification for the non-geo-tagging of assets at the prescribed stages.

CHAPTER- VII

MONITORING AND SOCIAL AUDIT

CHAPTER-VII

MONITORING AND SOCIAL AUDIT

7.1 Monitoring framework for MGNREGS

The MGNREGA, 2005 and MGNREGA Operational Guidelines, 2013 prescribe monitoring at State level and District level through Vigilance and Monitoring Committees, District Quality Monitors, State Quality Monitors, Chhattisgarh Rural Employment Guarantee Council, and Social Audit by Chhattisgarh Social Audit Unit.

7.1.1 Monitoring by **the** *Chhattisgarh Rural Employment Guarantee Council*

The MGNREG Act, 2005 and Operational Guidelines 2013, mandate multi-tier monitoring of the scheme through various committees, including CGREGC, which must submit annual reports by 31st December. In Chhattisgarh, the Chhattisgarh Rural Employment Guarantee Council and State Level Empowered Committee were constituted (February 2006) to fulfill these roles, the CGREGC is required to hold at least one meeting and SLEC at least two meetings annually to review implementation.

Audit observed that during 2019-24, CGREGC conducted only one meeting (2020-21) while SLEC did not conduct any meetings. Non conducting of prescribed meetings affected the effective monitoring of the scheme implementation.

The Government stated (July 2025) that the last meeting was held on 27.02.2025.

7.1.2 Quality Control by State and District Quality Monitors

As per Para 14.7 of the Operational Guidelines 2013, a State Quality Monitoring (SQM) Cell with Director (Quality Monitoring) of at least Superintending Engineer rank, is to be constituted and appointed for independent technical inspection and quality monitoring of works. MGNREGS guidelines also provide that at district level, a District Quality Monitoring (DQM) cell consisting panels of 10–15 retired engineers (Assistant Engineer rank and above) were to monitor at least 10 *per cent* of completed and ongoing works costing ₹ five lakh and above and the reports were to be uploaded into *NREGASoft* and the corrective actions had to be ensured by the GPs.

Audit observed that, no SQM cell was constituted at the State level till March 2025. In June 2025, a SQM Cell under the Chairmanship of CE, Rural Engineering Services (Technical) with 29 members was constituted. Further, during scrutiny of records at the selected districts, audit observed that no DQM cells comprising the technical experts were constituted for monitoring and supervision over the quality of executed works. The details of works executed, and expenditure incurred during 2019-24 are detailed in ***Table 7.1***.

Table 7.1: Numbers of works and expenditure more than ₹ five lakhs

(₹ in crore)

District	No. of Works executed	Sanctioned amount	Expenditure
Balrampur	1653	293.63	186.93
Dantewada	1659	178.56	145.56
Jashpur	2271	308.26	258.79
Raigarh	3343	344.74	282.31
Raipur	5480	603.72	486.04
Surguja	1382	133.56	91.64
Total	**15788**	**1862.47**	**1451.27**

(Source: MIS data)

From the above table it is evident that during 2019-24, an amount of ₹ 1451.27 crore was spent on 15,788 works costing above ₹ five lakh. However, due to absence of district level monitoring cell, monitoring of completed and ongoing works under the scheme could not be done and required quality of works executed could not be ensured.

The Government stated (July 2025) that a State Quality Monitoring Cell was formed under the Chairmanship of the Chief Engineer and technical guidance and training was provided in March 2025 to ensure quality of constructed works.

7.1.3 Maintenance of mandatory Registers

MGNREGA Operational Guidelines, 2013 prescribe the mandatory records required to be maintained. GoI issued (2016) instructions and prescribed formats for proper maintenance of the seven Registers at the GP level by *Gram Rozgar Sahayak* for the effective functioning and implementation of the scheme. The details of Registers maintained at GP level and its purpose are given in ***Table 7.2***.

Table 7.2: Details of Registers maintained at GP level and its purpose

Register No.	Name of Register	Purpose	General Findings in selected GPs
I	Job Card Application and Issue Register	To record applications received for job cards, date of registration and details of job card holders.	Entries of date of receipt of application for issuance of job cards and issue date of job card was not entered.
II	Gram Sabha Meeting Register	To record resolutions and approvals of Gram Sabha meetings	The register was maintained at the GPs; however, some resolutions were not recorded in it and were instead kept on separate sheets of paper.
III	Demand, Allocation of Work and Wages Payment Register	To record date of demand for employment, employment provided and information of wages payment	Entries regarding the date of employment demand, employment provided, and payment of wages or unemployment allowance were not found in the registers.

IV	Work Register	To record details of work, Amount of AA and TS, date of start/ completion of work, stipulated period etc.	Entries related to the amount of Administrative Approval and Technical Sanction, date of commencement and completion of work, and the stipulated period were found to be incomplete.
V	Fixed Assets Register	To record details of asset created and date of completion of work etc.	The register was maintained at the GPs; however, details such as the sanction date and date of completion were not entered for all assets.
VI	Complaint Register	To record complaints received from the public or beneficiaries related with works	Details of action taken and the corresponding dates were not entered in the register of complaints.
VII	Material Register	To record expenditure incurred on materials and wages of the works.	The register was maintained at the GPs; however, details of materials actually purchased were not recorded. Instead, entries were made based on the estimated /executed quantities.

(Source: Compiled from audit observations)

Audit observed that while key registers such as the Gram Sabha Meeting Register, Wage Payment Register, Complaint Register, and Fixed Assets Register were maintained, but were incomplete, not in prescribed format or details not recorded, etc. These lapses point to weaknesses in record-keeping and monitoring, potentially impacting transparency, under MGNREGS.

The Government stated (July 2025) that to address deficiencies in maintenance of register and ensure their timely updation state-level officers have been assigned specific districts for inspection and monitoring.

7.2 Social Audit of MGNREGS

An innovative feature of MGNREGA is the institutionalisation of Social Audit to ensure continuous public vigilance and accountability in project implementation. As per Section 17 of the MGNREGA, the GS is responsible for monitoring works and conducting regular audits within the GP using all relevant records.

The Chhattisgarh Social Audit Unit (CGSAU) was established (March 2014) as a registered Society under Chhattisgarh Registration of Society Act 1973 to conduct social audit of MGNREGS. Its main objective was to promote transparency, accountability, and effective fund utilisation in GPs.

7.2.1 Funds for CGSAU

The funds for social audit should be provided out of the States entitlement of six *per cent* towards administrative expenditure head, 0.5 *per cent* of total expenditures shall be earmarked for the State Social Audit. The fund and their utilisation during 2019-24 are given in ***Table 7.3***.

Table 7.3: Allotment and expenditure for the period 2019-24 of CGSAU

(₹ in Crore)

Year	Expenditure incurred on MGNREGS	Fund required as per Act	Opening Balance	Interest & Other income	Grant received	Total available funds	Expenditure incurred	Closing balance
2019-20	2932.78	14.66	3.61	0.12	7.61	11.34	9.35	1.99
2020-21	4419.35	22.1	1.99	0.59	13.91	16.49	9.28	7.21
2021-22	3911.00	19.56	7.21	0.07	0.00	7.28	6.60	0.68
2022-23	3720.00	18.6	0.67	0.01	13.39	14.14	9.04	5.10
2023-24	3474.20	17.37	5.10	0.04	4.26	9.43	8.28	1.15
Total	**18457.33**	**92.29**	**18.58**	**0.83**	**39.17**	**58.68**	**42.55**	**16.13**

(*Source: Data provided by CGSAU*)

During the period from 2019-24, an expenditure of ₹ 18,457.33 crore was incurred under the MGNREGS. As per the Act, against a cumulative fund requirement of ₹ 92.29 crore for Social Audit only ₹ 39.17 crore was released as grant by GoI, constituting merely 42 *per cent* of the required amount. No grant was received during 2021-22 despite a fund requirement of ₹ 19.56 crore. The shortage of manpower and fund availability resulted in a substantial shortfall ranging between 4.55 and 99.97 *per cent* in conducting social audits as discussed in **Paragraph 7.2.2 and 7.2.3**.

The Government stated (July 2025) that as funds were mostly received at the end of the financial year, expenditure could not be incurred within the same year, and only availability was reflected. No allocation was released by the Government of India for 2021-22, leading to expenditure being paid in 2022-23. The Government has requested the GoI for timely release of the prescribed allocation (funds) to enable conducting social audit activities twice a year.

7.2.2 Manpower planning in Social Audit Unit

As per Para 13.2.2 of MGNREGA Operational Guidelines, 2013 Social Audit Unit shall identify appropriate number of State Resource Persons (SRP), District Resource Persons (DRP), Block Resource Persons (BRP) and Village Resource Persons (VRP), to facilitate the GS in conducting social audit. The details of various post (functionaries) sanctioned, and person in position (PIP) as on September 2025 is given in ***Table 7.4***.

Table 7.4: Details of sanctioned strength and person in position (PIP) in CGSAU

Level	Functionaries	Sanctioned post	Person in Position	Shortfall	Shortfall (*per cent*)
State	Director and other administrative posts[1]	23	07	16	69.57
District	District Social Audit Facilitators	88	17	71	80.68
	Data Entry Facilitators	50	16	34	68.00
Block	Block Social Audit Facilitators	425	273	142	33.41
	Total	**586**	**313**	**263**	**44.88**

(Source: Information provided by Director, Social Audit and compiled by Audit)

From the above table it is evident that against 586 sanctioned posts, 263 posts (45 *per cent*) were lying vacant. The vacancies at State level were 70 *per cent* of the sanctioned posts while at district level, the vacancies ranged between 68 and 81 *per cent*. Similarly, at Block level 33 *per cent* of the sanction posts were vacant, affecting social audit operations at the grassroots level. Significant vacancies across all levels may limit the capacity to conduct timely and comprehensive social audits of every GP.

The Government stated that (July 2025) preparation of recruitment rules are under process at the government level, recruitment would be done after finalisation of the recruitment rules.

7.2.3 Shortfall in conducting Social Audit (SA) at GPs

MGNREGA envisages that social audits are mandated to be conducted at least once every six months in each GP.
Scrutiny of records (July 2024) revealed that during 2019-24, CGSAU had not prepared the plan for conducting social audit of every GP twice a year, which is not in compliance with the provisions of MGNREGA. Thus, substantial shortfall in conducting social audit of all the GPs of the State was noticed. The details of social audit planned and conducted by CGSAU during the period 2019-24 is given in ***Table 7.5***.

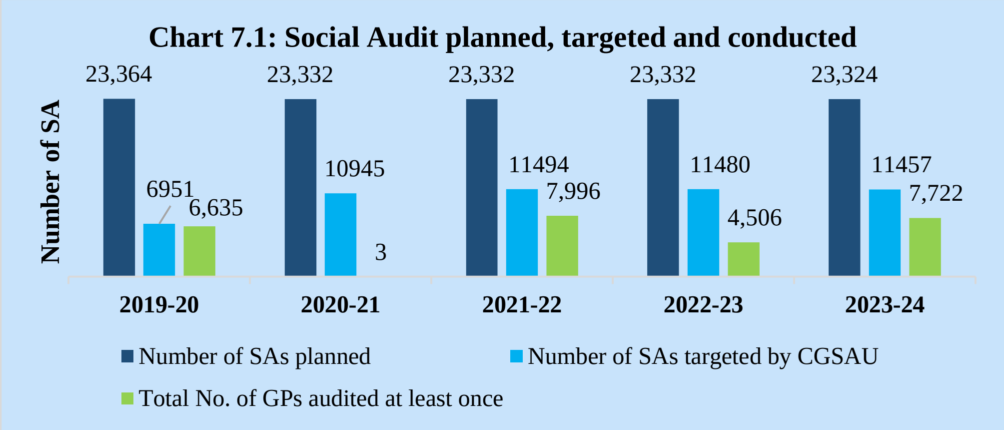
Table 7.5: Status of planning and conduction of social audit

Year	Total No. of GPs	Number of SAs to be planned	Number of SAs targeted by CGSAU	Shortfall in planning	Total No. of GPs audited at least once	Shortfall against the target	Percentage of GPs not audited at least once
2019-20	11,682	23,364	6951	16,729	6,635	316	4.55
2020-21	11,666	23,332	10945	23,329	3	10,942	99.97
2021-22	11,666	23,332	11494	15,336	7,996	3,498	30.43
2022-23	11,666	23,332	11480	11,838	4,506	6,974	60.75
2023-24	11,662	23,324	11457	11,867	7,722	3,735	32.60

(Source: Information provided by Director, Social Audit and compiled by audit)

[1] Director, Addl. Director, Asst. Accounts Officer, Social Development Specialist, Manager (Admin, Finance, IT) Training Coordinator, Dy. Manager (Admin), Admin Asst./Accounts Asst., Asst. Programmer, Steno, DEO, Divisional Social Audit Manager etc.

The details of social audit to be planned, targeted and conducted by CGSAU is depicted in ***Chart 7.1.***



It is evident from above table that the annual plan for social audit was prepared covering every GP only once a year, in contravention of the provisions of the Act. Scrutiny of records (July 2024) also revealed substantial shortfall ranging between 5 and 99.97 *per cent* in conducting social audits during 2019-24. Further, apart from the 48 test-checked GPs, it was noticed that four[2] GPs of the selected districts were such GPs where no social audit was conducted during 2019-24, while in none of the GPs the social audit was conducted twice in a year, as stipulated.

Audit also observed that social audit of 242 works out of 336 selected works were not conducted during 2019–24. Thus, failure to conduct social audit defeated the objectives of ensuring public accountability and transparency in the implementation of scheme.

The Government stated (July 2025) that the social audit activities were impacted by the model code of conduct, COVID pandemic, and delays in fund allocation from the GoI, resulting in less coverage against the set targets. Despite financial constraints and pending payments, social audits were conducted to the extent possible using available resources.

7.2.4 Pendency in settlement of social audit observations.

Para 13.4.2 of the Operational Guidelines, 2013 provide that the DPC shall ensure that time bound corrective action is taken on the social audit report. The status of social audit observations at State level is given in ***Table 7.6.***

Table 7.6: Social audit observations pendency status in the State

Year	Observations raised	Observations settled	Outstanding observations	Outstanding observations (*per cent*)
2019-20	13860	9695	4165	30.05
2020-21	3	3	0	0.00
2021-22	16987	10049	6938	40.84
2022-23	11298	4386	6912	61.18
2023-24	20729	5053	15676	75.62
Total	**62877**	**29186**	**33691**	**53.58**

(Source: Information provided by SAU, Chhattisgarh and MIS data)

[2] Abadi, Badebacheli, Bhawanipur and Indrapur

Scrutiny of records at Director, CGSAU revealed that during 2019-24, 62,877 audit observations were raised while 33,691 (54 *per cent*) were not resolved, the percentage of outstanding observations increased from 30 *per cent* in 2019-20 to 76 *per cent* in 2023-24 at State level. Further, in test-checked 48 GPs, 314 audit observations were raised out of which 124 were still pending for corrective action. This indicates ineffective follow up of social audit observations and non-settlement of outstanding audit observations.

The Government stated (July 2025) that the remaining pending cases are being continuously processed and resolved. However, this response does not address the consistent increase in number of unresolved social audit observations reflecting the inadequate follow-up.

7.2.5 Recovery of financial misappropriation issues raised in social audit

In case of financial loss, the quantum of loss shall be treated as additional State liability. Upon recovery of embezzled/ misappropriated amounts, the same will be deposited in State Employment Guarantee Fund- SEGF (or in the MGNREGS fund at district level if the State has no SEGF) and States' liability accordingly adjusted.

The year-wise recovery of amounts for the financial misappropriation during social audits and for the decided cases during 2019-24 is given in ***Table 7.7***:

Table 7.7: Details of financial misappropriation issues reported.

(₹ in crore)

Year	No. of cases of financial misappropriation	Amount of decided cases as reported by SAU	No. of decided cases	Final recover-able amount	Number of recovered cases	Amount recovered	Pending amount for recovery
2019-20	3751	11.66	2078	4.34	2027	4.18	0.16
2020-21	0	0.00	0	0.00	0	0.00	0.00
2021-22	4539	15.87	2188	3.93	2144	3.79	0.15
2022-23	3034	8.43	1531	2.91	1471	2.81	0.12
2023-24	3954	10.61	1594	2.38	1521	2.26	0.13
Total	**15278**	**46.57**	**7391**	**13.56**	**7163**	**13.04**	**0.56**

(*Source: Information furnished by CGSAU and MIS data*)

It is evident from the above table that 15,278 cases of misappropriation involving ₹ 46.57 crore were identified during social audits. Of these, 7,391 cases amounting to ₹ 13.56 crore were deemed recoverable, and ₹ 13.04 crore was recovered during the period 2019–24 as per MIS report.

However, Audit observed that although ₹ 13.04 crore was shown as recovered as of October 2024 in the MIS reports, this amount was neither deposited into the SEGF nor reflected in the financial statements or utilisation certificates submitted to the Government of India. The Commissioner, CGREGC issued directions (2021) to CEO, ZPs that the recovered amount was to be deposited in a single bank account maintained at state level. Audit noticed that the cash book for the above account was not maintained, and the bank statement showed a closing balance of only ₹ 3.79 crore as of 13 February 2025 despite total recovery of ₹ 13.04 crore.

The Government stated (July 2025) that continuous recovery meetings are being held under MGNREGS to address irregularities pointed by Audit, with 96 *per cent* of ₹ 13.88 crore recovered so far, and action is going on for the recovering of remaining ₹ 0.50 crore. The discrepancy between the reported amount in the MIS and bank statements will be verified by the concerned district.

CHAPTER- VIII

CONCLUSION AND RECOMMENDATIONS

CHAPTER-VIII

CONCLUSION AND RECOMMENDATIONS

8.1 Conclusion

The MGNREGS implementation suffered due to lack of baseline surveys and bottom-up planning as envisaged under the guidelines. Without periodic surveys, the Gram Panchayats lacked data on actual employment demand, seasonal work requirements, and livelihood trends. This led to preparation of unrealistic labour budgets and development plans. The mandated participatory planning process and bottom-up approach was largely bypassed as about 86 *per cent* of the works were executed in test-checked GPs during 2019-24 without approval of GS. Labour Budgets and Annual Work Plans were often delayed and finalised without approval from Janpad and Zila Panchayats.

There were significant mismatches between projected, approved, and actual person-days generated due to incorrect assessment of employment demand, unrealistic projections, and arbitrary administrative adjustments that diluted the demand-driven nature of scheme.

Persistent manpower shortages across all levels weakened programme execution. Out of 15,354 sanctioned posts, 21 *per cent* remained vacant, including 35 *per cent* at State and 33 *per cent* at Block levels. Key technical posts like engineers and technical assistants were not adequately filled and the mandated Technical Cell was not established due to non approval of proposed sanctioned set-up by the State Government. Training and capacity-building efforts were negligible, with a 97 *per cent* shortfall in targeted trainings, severely affecting the quality, monitoring, and supervision of works.

Employee Provident Fund contributions of ₹ 29.62 crore remained unpaid, accumulating penalties and interest of ₹ 54.96 crore, out of this ₹ 40 crore was paid from state fund resulting in extra financial burden on State Government and unemployment allowance to over 18 lakh households was largely unpaid, violating statutory entitlements.

During 2019-24, out of 20.83 lakh approved works, only 12.64 lakh (61 *per cent*) were completed, while 3.87 lakh remained incomplete and 4.32 lakh were never started. In the six test-checked districts, over 33,306 works were incomplete and 66,297 were not started. Poor planning, site disputes, and inadequate supervision led to wasteful and unfruitful expenditure (₹ 1.25 crore) in test-checked works and failure to create durable assets.

The Cluster Facilitation Project (CFP), aimed at improving performance in aspirational districts, remained largely ineffective due to delays in operationalisation, under-deployment of Thematic Experts (only 11 *per cent* appointed) and poor achievement of performance deliverables despite payment of ₹ 6.56 crore. Key targets on GIS-based planning, person-day generation, and NRM expenditure were not met. Despite this, extensions of the HR agency's contract without performance evaluation indicates weak governance.

The irregular conduct of *Rozgar Diwas* (only 70 *per cent)* held indicated gaps in community awareness. A core accountability mechanism under the Act i.e. Social Audit was not implemented as per norms with up to 99.97 *per cent* of

Gram Panchayats left unaudited in some years. The monitoring mechanism for quality control of work being executed was largely non-functional during the period of audit due to absence of District Quality Monitoring Cell.

The consistent and significant participation of women indicates their strong involvement in the scheme across the State. The Scheduled Caste/Scheduled Tribe participation was also comparable to their population, indicating balanced and inclusive participation in MGNREGS.

8.2 Recommendations

The State Government may:

- ***Notify baseline data of households based on survey with a cut-off date and strengthen grassroot level planning mechanism by higher involvement of rural local bodies, and provide them with adequate human resources on priority;***
- ***Ensure that works included in annual development plan should have approval of Gram Sabha;***
- ***Ensure timely disbursement of wages and staff payments;***
- ***Ensure documentation of employment demand and timely disbursement of unemployment allowances and integrate demand verification processes within NREGASoft;***
- ***Provide adequate manpower for biannual social audits of all Gram Panchayats and monitor follow up actions closely.***

Raipur
The: 30 March 2026

(MOHD. FAIZAN NAYYAR)
Accountant General (Audit)
Chhattisgarh

Countersigned

New Delhi
The: 06 April 2026

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

APPENDICES

Appendix 2.1

(Referred to in para 2.4)

Details of selected Districts, Janpad Panchayats and Gram Panchayats

Sl. No.	Name of the selected District	Name of the selected JPs	Name of the selected GPs
1	Balrampur	Ramchandrapur	Bhitarchura, Chunapatar, Hariharpur, Meghuli
		Wadrafnagar	Bartikala, Beto, Gurmuti, Pansara
2	Dantewada	Dantewada	Chandenar, Metapal, Metapal 02, Pandewar
		Geedam	Badepaneda, Hidpal, Hiranar, Kundenar
3	Jashpur	Pathalgaon	Bandanpur, Budhadand, Maheshpur, Patratoli
		Pharsabahar	Dhorasand, Kolhenjhariya, Sikirima, Tapkara
4	Raigarh	Kharsia	Bilaspur, Darri, Gadabordi, Jobi
		Dharamjaigarh	Jamabira, Pusalda, Siyar, Sokhamuda
5	Raipur	Dharsiwa	Giroud, Godhi, Kukera, Tivraiya
		Tilda	Chataud, Khapridih-Khurd, Tulsimanpur, Tarpongi
6	Surguja	Lakhanpur	Amdala, Losanga, Mutki, Potka
		Sitapur	Belgaon, Bharatpur, Kunmera, Lalitpur

Appendix 3.1

(Referred to in para 3.5)

Allocation of Human Resources for implementation of MGNREGS

Name of post	Sanctioned post	Person in position	Shortfall	Shortfall (*per cent*)
State level				
Specialists	04	0	04	100
Programmer/Data Entry Operator	13	12	01	08
Accounts Officer/ Accountant	05	03	02	40
Other functionaries	44	28	16	37
Total	**66**	**43**	**23**	**35**
District level				
Asstt. Programme Officer	28	21	07	25
Computer Programmer	28	21	07	25
District Coordinator (Technical)	28	13	15	54
Data Entry Operators	83	56	27	33
Grievance Redressal Coordinator	28	18	10	36
Other functionaries	213	129	84	39
Total	**408**	**258**	**150**	**37**
Janpad Panchayat level				
PO/APO	146	122	24	16
Technical Assistant	1828	1325	503	28
Accountant	292	207	85	29
Assistant Programmer	146	118	28	19
Coordinators (Technical)	146	01	145	99
Data Entry Operator	584	351	233	40
Other functionaries	876	552	324	37
Total	**4,018**	**2,676**	**1,342**	**33**
Gram Panchayat level				
Gram Rozgar Sahayak	10,862	9,159	1,703	16
Total	**10,862**	**9,159**	**1,703**	**16**
State Total	**15,354**	**12,136**	**3,218**	**21**

(Source: Data provided by the CGREGC and compiled by Audit)

Appendix 4.1

(Referred to in para 4.2)

Statement of Funds released and expenditure incurred during 2019-24

(₹ in crore)

Year	Opening Balance	Release of funds					Total releases	Misc. Receipt	Deduction/ FTO rejected amount	Total fund available	Expenditure incurred			Total expenditure	Closing Balance
		Wages		Admn.	Material						Wages	Admin	Material		
		CS	SS		CS	SS									
1	**2**	**3**	**4**	**5**	**6**	**7**	**8 (3+4+5+6+7)**	**9**	**10**	**11 (2+8+9-10)**	**12**	**13**	**14**	**15 (12+13+14)**	**16**
2019-20	115.47	2,048.30	177.72	606.80	0.00	188.86	3,021.67	5.02	0.00	3,142.16	2,199.32	150.8	582.67	2,932.78	209.38
2020-21	209.38	3,377.92	191.13	580.54	0.00	181.9	4331.5	38.2	41.29	4,537.79	3,493.35	164.35	761.66	4,419.35	118.44
2021-22	118.44	2,844.88	268.67	234.49	822.65	274.22	4,444.91	188.92	203.39	4,548.89	3,009.17	155.42	746.41	3,911.00	637.89
2022-23	637.89	2,468.55	50	143.47	881.86	242.16	3,786.04	67.98	87.93	4,403.99	2,565.26	155.23	999.51	3,720.00	683.99
2023-24	683.99	2,375.20	174.46	147.04	653.16	269.51	3,619.38	28.30	319.74	4,011.92	2,288.48	187.53	998.19	3,474.20	537.72
Total	**1,765.17**	**13,114.85**	**861.98**	**1,712.34**	**2,357.67**	**1,156.65**	**19,203.50**	**328.42**	**652.35**	**20,644.75**	**13,555.58**	**813.33**	**4,088.44**	**18,457.33**	**2,187.42**

(Source: MIS Data of NREGASoft)

Appendix 6.1

(Referred to in para 6.4.3)

Statement showing timelines for deliverables to be achieved under CFP

Sl. No.	Deliverables	Timeframe for Outcomes for CSOs/ CFP (in *per cent*)		
		6 Months	12 Months	18 Months
1.	Expenditure on NRM work should reach up to 65 *per cent* of the total expenditure at Block within 6 months from the date of commencement of the CFP.	100	100	100
2.	Expenditure on Individual work should reach up to 60 *per cent* of the total expenditure at Block within 6 months from the date of commencement of the CFP	100	100	100
3.	Preparation of GIS based GPs plan for Mahatma Gandhi NREGS in saturation mode within six months	100 *per cent* GIS plan for GPs	50 *per cent* execution of GIS plan	100 *per cent* execution of GIS plan
4.	Commencement of works as per GIS based Integrated Natural Resource Management (INRM) plan	25	100	100
5.	Completion of works taken up as per GIS based NRM plan	10	60	100
6.	Expenditure on Agriculture and allied work should reach up to 60 *per cent* of the total expenditure at Block within 6 months from the date of commencement of the CFP	100 *per cent* GPs	100 *per cent* GPs	100 *per cent* GPs
7.	Saturation of plantation works on community	100 *per cent* planning of plantation	25 *per cent* execution of plantation works	100 *per cent* execution of plantation works
8.	Survival rate of plants on plantations on community and individual lands	At least 90 *per cent* in all GPs	At least 90 *per cent* in all GPs	At least 90 *per cent* in all GPs
9.	All SC/ST household will get at least 10 *per cent* more person-days than the district average	100	100	100
10.	100 *per cent* generation of Fund Transfer Order (FTO) within 8 days from the date of closure of Muster Roll.	100	100	100
11.	Completion rate of the work should reach up to national average within 9 months	80 *per cent* of the National Average	Up to National Average	More than National Average

Sl. No.	Deliverables	Timeframe for Outcomes for CSOs/ CFP (in *per cent*)		
		6 Months	**12 Months**	**18 Months**
12.	Capacity Building at GP/ Block level The capacity building of the GP beneficiaries and functionaries should be improved for individual schemes, water scenario, benefit of NRM planning using GIS tools including map reading etc.	Two rounds of training at GP level for beneficiaries Two rounds of training at block level for functionaries	Four rounds of training at GP level for beneficiaries Four rounds of training at block level for functionaries	Four rounds of training at GP level for beneficiaries Four rounds of training at block level for functionaries
13.	The performance of the block on the parameters PD generation	80 *per cent* of the State Average	Up to State Average	More than State Average
14.	Grievances redressal- *per cent* of Grievances disposed in 15 days	100	100	100

(Source: Cluster Facilitation Project Guidelines 2019)

Appendix 6.2

(Referred to in para 6.5.2(i))

Statement showing details of Idle Expenditure on Vermicompost Units

Sl. No.	Name of District	Name of GP	Name of work and beneficiary (work ID)	Expenditure (in ₹)	Date of completion	Date of JPV	Remarks
1.	Dantewada	Pandewar	*(2022-23) SWM & Vermicompost (Gondpal / Pandewar) (3312006011/RS/1111404411)*	2,67,483	22-07-2024	22-08-2024	It is not in use.
2.	Jashpur	Dhorasand	*Samudayik Vermi Compost Pit Nirman (10) (3307014019/RS/1111379675)*	1,21,382	07-11-2022	28-08-2024	Vermi Compost pit was found empty and not in use.
3.	Jashpur	Tapkara	*Vermi Compost Nirman Karya (3307014066/RS/1111401403)*	1,65,400	19-05-2023	28-08-2024	The Vermi Compost pit was found empty and not in use.
4.	Raigarh	Darri	*SLWM Vermi Compost Nirman Karya (2) Darri (3313007063/RS/1111405766)*	97,101	22-09-2023	14-08-2024	Though work was completed but not in use.
5.	Raigarh	Darri	*SLWM Vermi Compost Nirman Karya (4), Rajpur Darri (3313007063/RS/1111405765)*	1,90,490	27-10-2023	14-08-2024	Though work was completed but not in use.
6.	Raigarh	Bilaspur	*SLWM Vermicompost 2 Nos, Bilaspur (3313007058/RS/1111405795)*	97,947	22-09-2023	21-08-2024	Though the work was completed but not in use.
7.	Raipur	Khapridih-Khurd	Construction Of Vermicompost for SHG (3316007091/RS/1111361464)	1,24,779	12-10-2020	03-09-2024	The vermicompost was dry. Found unusable.
8.	Raipur	Tarpongi	Vermi Tank Construction Work-12 Nos. (3316007007/RS/GIS/443735)	4,23,684	02-02-2023	27-08-2024	During physical verification, it was found to be inactive without any use.
9.	Raipur	Tulsimanpur	Vermi Tank Construction Work-12 Nos. (3316007038/RS/GIS/392850)	3,43,286	09-02-2024	28-08-2024	During physical verification, it was found to be inactive without any use.
10.	Raipur	Godhi	Vermi Tank Construction Work (3316012018/AV/1111385608)	6,21,702	01-09-2022	16-09-2024	Water was stagnant around the vermi tank. The vermi tank was not in use.
11.	Raipur	Kukera	Vermi Tank Construction Work-10 Nos. (3316012008/AV/1111380918)	1,75,304	04-08-2021	13-09-2024	Water was stagnant around the vermi tank. The vermi tank was not in use.
12.	Surguja	Mutki	Construction Of Vermi Compost (3305007041/RS/1111364268)	1,88,622	16-12-2023	02-09-2024	In joint physical verification it was not in use.
13.	Surguja	Belgaon	Construction Of Vermi Compost *(3305006029/IF/1111505969)*	1,68,205	04-12-2023	24-08-2024	Wrong site selection, currently not in use
	Total			**29,85,385**			

(Source: MIS Data of NREGASoft and Audit Findings in JPV)

Appendix 6.3

(Referred to in para 6.5.2(ii))

Statement showing details of Idle Expenditure on Animal Shelters

Sl. No.	Name of District	Name of GP	Name of work and beneficiary (Work ID)	Expenditure (in ₹)	Date of completion	Date of JPV	Remarks
1.	Raipur	Khapridih-Khurd	*SHG Bakari Palan Kendra (3316007091/AV/1111380828)*	2,08,737	12-01-2021	31-08-2024	There was no slab. The center is broken. Not being used.
2.	Raipur	Tulsimanpur	*Pashu Vishram Sthal Nirman Bhag 2 (3316007038/AV/1111383558)*	12,00,502	02-09-2022	28-08-2024	During physical verification, the main door was locked and not found being used it remained closed.
3.	Raigarh	Darri	*Pashu Kotha Karya (3313007063/IF/1111736986)*	55,893	22-09-2023	14-08-2024	Completed but not in use.
4.	Dantewada	Metapal	*(2021 -22) SHG Bakri Shed Nirman (3312006017/IF/1111680164)*	1,33,311	21-11-2023	20-08-2024	It is not in use currently.
5.	Dantewada	Metapal	*(2021-22) SHG Murgi Shed Nirman, Metapal (3312006017/IF/1111670513)*	1,44,510	18-11-2023	20-08-2024	It is not in use currently.
6.	Dantewada	Pandewar	*(2021-2022) Samudayik Pashu Ashray Nirman Pandewar (3312006011/If/1111640818)*	10,59,361	02-01-2024	22-08-2024	It is not in use currently.
7.	Dantewada	Pandewar	*2022-23 SHG Mushroom Shed Nirman Pandewar (3312006011/AV/1111445748)*	1,15,925	31-01-2025	22-08-2024	The work was incomplete. It is not in use currently.
8.	Dantewada	Badepaneda	*(2022-23) Goat Shed Nirman (3312005032/AV/1111445650)*	2,54,250	15-04-2024	31-08-2024	The created asset could not be put to use till date and continues to lie idle.
9.	Dantewada	Badepaneda	*(2022-23) Mashroom Shed Nirman (3312005032/AV/1111445651)*	1,49,375	22-10-2024	01-09-2024	The created asset could not be put to use till date and continues to lie idle.
10.	Dantewada	Badepaneda	(2022-23) *Murgi Shed Nirman*	2,54,555	15-04-2024	01-09-2024	The created asset could not be put to use till date and continues to lie idle.
	Total			**35,76,419**			

(Source: MIS Data of NREGASoft and Audit Findings in JPV)

Appendix 6.4

(*Referred to in para 6.5.2(iii)*)

Statement showing details of Unfruitful Expenditure on Segregation Sheds

Sl. No.	Name of District	Name of GP	Name of work (work ID)	Expenditure (in ₹)	Date of completion	Date of JPV	Remarks
1.	Raipur	Chataud	SHG Working Shed Nirman (3316007043/AV/GIS/390163)	5,96,616	29-04-2024	30-08-2024	The asset was found locked and remained unused.
2.	Raipur	Khapridih-Khurd	Construction of Segregation Shed (3316007091/RS/1111400017)	72,176	18-07-2024	31-08-2024	The segregation shed was found locked and not in use.
3.	Raipur	Giroud	Construction of Segregation Shed (3316012037/AV/1111381962)	74,100	01-08-2025	29-10-2024	Found closed and lying unusable.
4.	Raipur	Tivraiya	Construction of Segregation Shed (3316012013/RS/1111381192)	82,604	13-01-2023	19-09-2024	The asset was found locked and remained unused.
5.	Jashpur	Dhorasand	Construction of SHG/Fed Building for Groups (3307014019/AV/1111441986)	7,05,994	17-08-2023	28-08-2024	It was found that SHG Shed was closed and unused.
6.	Raigarh	Darri	SHG Shed Nirman (3313007063/AV/1111387008)	1,67,340	30-05-2023	14-08-2024	Not in use.
7.	Dantewada	Badepaneda	2022-2023 Segregation Shed Nirman (3312005032/AV/1111448794)	2,45,316	15-04-2024	01-09-2024	The created asset could not be put to use till date and continues to lie idle.
8.	Dantewada	Kundenar	2023-24 Segregation Shed Nirman Karya, Masodi (3312005047/AV/1111451064)	2,35,313	07-08-2025	05-09-2024	The site selected for the shed was inappropriate, as it is located too far from the nearest *para/tola*. Consequently, the segregation shed has remained unused and continues to lie idle.
9.	Balrampur	Chunapatar	SHG Working Shed Nirman (3305016070/Av/1111445727)	3,01,115	13-06-2024	28-10-2024	The created asset could not be put to use till date and continues to lie idle.
10.	Balrampur	Hariharpur	SHG Work Shed Nirman Hariharpur (3305016078/Av/1111445715)	3,03,137	06-04-2023	29-08-2024	The site selected for the shed was inappropriate, as it is located too far from the nearest *para/tola*. Consequently, the segregation shed has remained unused and continues to lie idle.
11.	Balrampur	Meghuli	SRLM Nirman (3305016064/WC/1111382263)	5,91,717	22-07-2021	28-08-2024	The created asset could not be put to use till date.
	Total			**33,75,428**			

(Source: MIS Data of NREGASoft and Audit Findings in JPV)

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