

11 Record Maintenance and MIS

11.1 Prescribed Procedures for Record Maintenance

The two main sets of records critical to establishing provision of employment and creation of assets (the two key objectives of the Act) are the job card (where details of work provided and done and amount paid must be recorded) for each household and the Muster Rolls (MR) and Measurement Books (MB) for each work, which indicate attendance by workers as well as the quantity of work actually performed. In addition, MoRD's Operational Guidelines prescribe maintenance of several registers, as summarised below:

Name of the Register	Authority responsible for maintenance
Muster Roll Issue Register	Programme Officer at the block level
Muster Roll Receipt Register	Gram Panchayat
Job Card Application Register	Gram Panchayat/Programme Officer
Job Card Register	Gram Panchayat/Programme Officer
Employment Register	Gram Panchayat/Programme Officer
Works Register	Programme Officer/Gram Panchayat/other Implementing Agencies
Asset Register	Programme Officer/Gram Panchayat/other Implementing Agencies
Complaint Register	Programme Officer/Gram Panchayat/other implementing agencies
Monthly Allotment and Utilisation Certificate Watch Register	DPC/Programme Officer/Gram Panchayat/other implementing agencies

Source: Operational Guidelines of MoRD – Para 9.1.1

11.2 Audit Findings - Register Maintenance

Audit scrutiny in the test checked GPs revealed that none of the registers stipulated in the MoRD Operational Guidelines were being maintained at the GP level. While the system followed by AP for transaction processing at the Mandal level does obviate the need for maintenance of certain registers (e.g. Muster Roll Receipt Register – the GP does not process Muster Rolls, and the Works Register, since approval of works is done through the MIS), the need for maintenance of other registers like the Job Card/ Job Card Application Register, Employment Register/Application for Work Register, and Asset Register at the GP level is paramount.

Further, audit scrutiny also revealed poor maintenance of Mandal level registers as summarised below:

- Muster Roll Register was not maintained properly as observed in Pochampalli mandal of Nalgonda district. The details of Opening Balance, MRs received and MRs issued and closing balance was not indicated.
- In Chintapalli mandal of Nalgonda district, Asset Register, Advances Watch Register, UCs from GPs, Work Completion Register, etc., were not maintained.

- General scrutiny of sample Muster Rolls Registers and Musters in Buchayyapeta mandal of Visakhapatnam district and all the test checked mandals of Nalgonda and Ranga Reddy districts revealed improper handling/shabby maintenance (e.g. signatures of EC, PO, TA, LTI missing; value of work and quantity of work done not recorded; over writings/too many corrections noticed). In Raptadu mandal of Anantapur district, interpolations in Muster Rolls were noticed in respect of 27 out of 101 test checked works.
- In Krishnagiri mandal of Kurnool district, Advances Register and FTO Reconciliation Registers were not maintained, while the Registers of Inventory and Fixed Assets, though maintained, were not being updated.
- Physical asset registers were not maintained in any of the test checked mandals.
- Complaint Registers were maintained, but not closed regularly. In Garladinne and Bukkarayasamudram mandals of Anantapur district, the complaint register was not maintained at all.

In response (August 2012/February 2013), the State Government stated that the system of register and muster maintenance would be strengthened.

11.3 Analysis of MIS Data

Initially, analysis of MIS data for four districts (Ranga Reddy, Nalgonda, Vizianagaram and Visakhapatnam) was conducted, based on the data provided by Director, EGS and the IT Services Provider (TCS), using IT Tools (Microsoft SQL Server 2008/2000 and Microsoft Excel 2007). The findings, based on such analysis, indicated huge discrepancies vis-à-vis the MIS web reports on the implementation of MGNREGA.

After discussions with officials of the IT Services Provider, it was informed that the data initially provided to audit covered only transaction data of 'online' computer centres and did not include data in respect of 'offline' centres. Subsequently, between September and November 2012, data in respect of five districts (Ranga Reddy, Anantapur, Kurnool, Nalgonda, and Vizianagaram) was provided, which, according to the IT Services Provider, covered data from online and offline computer centres. This data was consequently re-analysed, and audit findings from the data re-analysis in respect of four districts (Ranga Reddy, Anantapur, Vizianagaram and Nalgonda) are discussed below.

However, data analysis findings relating to Muster Rolls and wage payments are included in Chapter 7, while findings relating to registration of households are included in Chapter 6.

11.4 Audit Findings – AP MGNREGS MIS

11.4.1 Need for ensuring reliability of data transfer

The controls and procedures for authenticating transfer of MIS data for its completeness and reliability appear to be inadequate. While the provision of MIS data for CAG's audit teams is not a regular exercise, such MIS data is provided on a

regular, ongoing basis for the monthly rounds of social audit. Incomplete and unreliable data will have a correspondingly adverse impact on the conduct of social audit.

One of the major reasons, which forced audit to conduct re-analysis of data, was that no control totals were provided along with the MIS data transferred; this could have enabled early detection of the incomplete nature of data provided.

Government stated (February 2013) that a summary alongwith social audit formats for every round will be provided.

11.4.2 Unskilled wage payments not supported by Muster Roll entries

The MIS data provided (from the Wage Pay Order table) did not match with the data on unskilled wages reported through the web reports of the MIS; details of the discrepancies in respect of the re-analysed data for selected districts is indicated in *Appendix-4*.

One of the reasons for the discrepancy between the unskilled wage payments as depicted through the MIS web reports and the Muster Roll entries provided to us were on account of unskilled horticulture related tasks undertaken through EGS works³⁵. The logic behind the ‘Glance Reports’ indicates that both for expenditure payments and advance payments, a hypothetical number of days worked was computed by dividing the total amount paid (expenditure payments as well as advance payments) by ₹80.

State Government stated (December 2012) that to bring more authenticity and integrity in the reports generated, the following steps would be taken and that, additional data explaining the differences/discrepancies would be provided by the IT Services Provider.

- Complete Documented Quality Control System, wherein each report would have the logic and process to explain how it had been computed, would be implemented.
- Approval procedures for generating the MIS Reports based on the transactions would be placed and necessary protocols would be followed by the departmental authority in future.
- Control totals in all the report formats and data formats that were being shared with the Social Audit wing would be placed.

Government further stated (February 2013) that changes would be implemented in the reports for showing this expenditure under material/skilled labour payments from 2012-13 onwards.

³⁵ Commonly referred to as MCC works, as opposed to convergence works executed through other Departments, termed as ‘DCC works’