

Preface

This Report has been prepared for submission to the Governor under Article 151 of the Constitution. The Report contains the results of the Performance Audit of Implementation of 'Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)' in Andhra Pradesh during 2009-10 to 2011-12. The Act aims at enhanced livelihood security of rural households, by providing at least 100 days of guaranteed wage employment in every financial year to every household whose adult members volunteer to do unskilled manual work. Creation of durable assets is also an important objective of the Scheme.

2. The implementation of MGNREGA in Andhra Pradesh was earlier reviewed for the period February 2006 to March 2007 and reported through paragraph 2.1 of the CAG's Audit Report (Local Bodies) for the year ended 31 March 2007. While the earlier audit confined to scrutiny of records of the implementing agencies, the current Performance Audit focuses on the broad and micro issues in implementation of the Act, which included physical verification of 1,800 works and survey of 1,789 beneficiaries. In addition, electronic data from the AP MGNREGS MIS for four selected districts was also analysed.

3. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India. The report has been finalised after considering the responses of the Government/Department in the Exit Conference held in December 2012 as well as their written replies.

4. Audit wishes to acknowledge the co-operation and assistance extended by the State Government and its officials during the conduct of this audit.