

PREFACE

The Stand Alone Report of the Comptroller and Auditor General of India (C&AG) for the period 2007-12 containing the results of Performance Audit of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) has been prepared for submission to the Governor of Uttar Pradesh under Article 151 (2) of the Constitution.

The Government of India requested the Comptroller and Auditor General of India to undertake audit of implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme. Accordingly, Performance Audit was conducted through test check of records of the Rural Development Department (RDD), Government of Uttar Pradesh, 18 districts, 46 Blocks, 460 *Gram Panchayats* and two line departments in each sampled district.

The Mahatma Gandhi National Rural Employment Guarantee Scheme launched in December 2005, is a centrally sponsored programme aimed at providing 100 days employment to enhance livelihood security to rural households.

Audit has been conducted in conformity with the Auditing Standards issued by the C&AG, based on the Auditing Standards of the International Organisation of Supreme Audit Institutions.

The Report was forwarded to the RDD on 28.09.2012. The partial replies of the department received on 04.01.2013. Further, an exit conference was held with the State Government on 12.01.2013. The replies furnished by the State Government have been considered and appropriately incorporated in the Report.