

Preface

This report of the Comptroller and Auditor General of India containing the results of audit on Mahatma Gandhi National Rural Employment Guarantee Audit of Scheme Rules, 2011 (Social Audit Rules) has been prepared for submission to the President of India under Article 151 of Constitution.

In last three years (2012-15), ₹ 1,14,155 crore was incurred on Mahatma Gandhi National Rural Employment Guarantee Scheme. To ensure the optimum utilisation of fund and extent of the success of the implementation of the Scheme for the benefit of the stakeholders, social audit mechanism was institutionalised and notified in April 2011. With a view to review the progress in implementation of Audit of Scheme Rules, 2011, we decided to take up this audit.

The audit covered Social Audit Units and evaluation of Social Audits conducted by the states during 2014-15. Field audit of relevant records of the Ministry of Rural Development, State Governments and Districts, Blocks and Panchayat level offices was conducted between April 2015 and August 2015.

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