



सत्यमेव जयते

**Report of the
Comptroller and Auditor General of India
on Performance Audit on
Implementation of Mahatma Gandhi National Rural
Employment Guarantee Scheme in Punjab**



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Punjab
Report No. 1 of the year 2023

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Preface

This Report of the Comptroller and Auditor General of India for the period April 2016 to March 2021 has been prepared for submission to the Governor of the State of Punjab under Article 151(2) of the Constitution of India.

The Report contains the results of performance audit on Implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme in Punjab in terms of State's performance in achieving the objectives of the scheme on the basis of National Rural Employment Guarantee Act 2005, Operational Guidelines, 2013 and Master Circulars issued by Government of India for respective years.

The instances mentioned in this Report are those, which came to the notice in the course of test audit for the period April 2016 to March 2021 as well as those which came to notice in earlier years. The findings of Performance Audit on "Implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme" printed in the Comptroller and Auditor General of India's Audit Report for the year ended March 2012 was also evaluated with reference to outcomes of Public Accounts Committee meeting held in September 2014, May and November 2016 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

Executive Summary

Productive absorption of under employed and surplus labour force of the rural sector had been a major focus of planning for rural development. In order to provide direct supplementary wage-employment to the rural poor through public works, many programmes were initiated in the country. The situation of unemployment was compounded by the absence of any social security mechanism. There was, therefore, an urgent need to ensure at least some minimum days of employment in the shape of manual labour to every household in the rural areas. Recognising the urgent need to ensure certain minimum days of wages employment, Government of India (GoI) passed (September 2005), National Rural Employment Guarantee Act (NREGA) with a legal guarantee 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. The other objective of the NREGA was to create durable assets, to ensure that there is a source of livelihood for the economically weaker section of the population to proactively include the weaker section of society and also aims at strengthening of Panchayati Raj establishments across India. The scheme of NREGA was known as National Rural Employment Guarantee Scheme which was rechristened (October 2009) as Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS). It is a centrally sponsored scheme implemented on a cost sharing basis between the GoI and the State Government. The State Government also bears the total expenditure of delayed payment of the wages to the workers, unemployment allowance and administrative expenses of the State Employment Guarantee Council (SEGC).

Punjab is a rural area dominated State. Out of total area of 50,362 square kilometre, 48,265 square kilometre of area was under rural category. Similarly, 62.52 *per cent* of the population was rural population. Agriculture is the mainstay of the rural population and rural work force was dependent on crop seasons for work. MGNREGS can be implemented effectively in the State by synchronising the demand of work by the said labour.

The United Nations' member states jointly committed (September 2015) to the Sustainable Development Goal (SDG)-1 and 2 which seek to end poverty in all forms everywhere and to end hunger, achieve food security and improved nutrition. To that extent, this scheme supports these SDG goals.

The PA was conducted during July 2021 to April 2022 by covering the period of 2016-2021 by test checking the records of Joint Development Commissioner-cum-Commissioner (MGNREGS), Punjab. In this PA out of 22 districts, six districts, 12 Blocks (two blocks from each selected district), and 120 GPs (10 GPs from each selected blocks) were selected by adopting

statistical sampling method i.e. Stratified Random Sampling on expenditure basis through IDEA software. Besides, 1,200 beneficiaries were also selected randomly to conduct beneficiaries' survey. In the selected GPs, 1,573 works were completed during 2016-2021, out of which, 551 works were selected for physical verification and audit examination.

Audit examined the planning process for implementation of the scheme; the allocation, release and utilisation of funds earmarked for the scheme; implementation of the scheme and the achievement of the relevant Sustainable Development Goals; and the monitoring, internal control and grievance redressal mechanism.

Audit noticed that planning was from top to down. Assessment of demand had not been done through door-to-door and baseline surveys. The Labour Budget prepared, was not realistic in nature. Department, therefore, had resorted to calculating the demand taking budget as the basis. The approved budget was then distributed down to the districts and the Gram Panchayats. Development Plans were not prepared at GP level and convergence works were not proposed by the GPs. Rather, these were allocated at the block level. District Perspective Plans were not prepared despite requirements. There were deficiencies in issuing and updation of Job Cards. IEC activities and *Rozgar Diwas* were not conducted to spread awareness about the Scheme.

Funds were released with delays ranging between three and 304 days with an average delay of 87 days. Though the scheme is for giving employment to those, in need of daily wages; non-payment of wages defeated the very objective of the scheme. Further, harassment of vendors cannot be ignored as well, as the payments due to vendors was running into crores for each year. There was no provision made for compensating the workers for delay in payment of wages. Policy for payment of unemployment allowance was not formulated. There were variations between the NREGASoft data and the certified financial accounts. It was noticed that expenditures were irregularly incurred on maintenance of old vehicles, civil works and on other items which were not covered under the scheme. Convergence works were decided and marked as convergence by the POs and no discussion was held in Gram Sabhas. In this scenario, whether the works were convergence works in the true sense or not could not be verified in audit. It could also not be verified whether other sector resources were substituted by MGNREGS resources. Many of the works taken up were lying incomplete. The mandatory records like Measurement Books and Muster Rolls were not maintained and the NREGASoft system lacked necessary application control to prevent system override for making payments in the absence of validated data from MBs. Payments were seen to have been released though measurement were not recorded or incompletely recorded in the measurement books. It was seen that

expenditure was being booked against completed works as well. Work site facilities as envisaged were not provided in most of the cases. No verification of bills/vouchers was being done as envisaged. There were cases of non-observance of wage to material ratio of 60:40. The Department had done little to maintain transparency in release of payments for execution of works. In the absence of validation checks, persons were drawing wages on two job cards, simultaneously on different works. Physical verification of certain works revealed expenditure rendered unfruitful due to works lying incomplete or work lying in various states of disuse. One of the most glaring discrepancy noticed was that during 2016-17 to 2017-18, 28 and 19 *per cent* respectively of GPs did not generate a single person day of job.

The envisaged monitoring and steering of the scheme at the highest level of State Employment Guarantee Council (SEGC) was reduced to being a perfunctory exercise reducing accountability of Executive to the Legislature. The mechanism to be set up for monitoring and grievances redressal were dys-functional. In the absence of proper analysis of manpower requirements, initial records and registers were not maintained. These coupled with the lack of vigilance and monitoring, made the scheme most susceptible to misuse of funds and frauds. There was no assurance on faithful recording of demand and payment of wages defeating the objective of the scheme.

Recommendations:

In light of the audit findings, the Department needs to conduct baseline and door-to-door surveys, so that rights-based entitlement can be ensured to the eligible beneficiaries. The Department should ensure to adopt bottom to top approach in preparation of Labour Budget. MGNREGS, being a demand driven programme, requires the beneficiaries to be aware of their rights. Therefore, IEC activities need to be stepped up besides organising *Rozgar Diwas* on regular basis.

The Department may ensure that funds are released to the implementing agencies in time to avoid delay in utilisation of funds. It may be ensured that timely payment of due wages is made to the workers. The Department may take steps to resolve the issue of non-payment of unemployment allowance to the eligible beneficiaries. It may also take steps to ensure that the expenditure is not incurred on prohibited heads of expenditure.

The Department may ensure the updation of Job Cards to avoid the irregular expenditure from MGNREGS funds by making payment to deceased workers or to double job card holders in a single household. The Department may consider clearing the pendency of compensation for delayed payments to unskilled workers. The Department may prepare the estimates for works in a manner provided in the operational guidelines. All mandatory record may be

maintained to ensure transparency. The Department should prepare the estimates for works in a realistic manner after making proper analysis of requisite work.

The SEGC and the Department need to ensure intensive monitoring of the Scheme for proper implementation. The SEGC may consider undertaking a State level, comprehensive, independent evaluation of the Scheme. The Department should evolve a proper mechanism to conduct social audit of all the GPs and ensure the timely settlement of gaps raised in the social audit reports. The Department should reassess the manpower requirement and ensure that adequate number of staff with requisite skills are provided for the smooth functioning of the scheme. Record maintenance at all levels needs to be streamlined with sound mechanism of monitoring and funds release should be linked with proper maintenance/verification of records.

Chapter-I

Introduction

Chapter-I

Introduction

1.1 Introduction

Government of India (GoI) had passed (September 2005) National Rural Employment Guarantee Act (NREGA) with a legal guarantee of providing, at least 100 days of guaranteed wage employment, in a financial year, to every household whose adult members volunteer to do unskilled manual work. The other objective of the NREGA was to create durable assets, to ensure that there is a source of livelihood for the economically weaker section of the population to proactively include the weaker section of society and to strengthen Panchayati Raj establishments across India. The scheme of NREGA was rechristened (October 2009) as Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS). It is a centrally sponsored scheme implemented on a cost sharing basis¹ between GoI and the State Government. The State Government also bears the total expenditure of delayed payment of the wages to the workers, unemployment allowance and administrative expenses of the State Employment Guarantee Council (SEGC).

Out of total area of 50,362 Square Kilometre (Sq km) in Punjab, 48,265 Sq km comes under rural area and out of 2.77 crore population in the State, 1.73 crore (62.52 *per cent*) is living in the rural area². Main occupation of the rural population is agriculture and rural labour work force is dependent on agriculture. As agriculture has a seasonal pattern, MGNREGS can be implemented effectively in the State by synchronising the demand of work during the period when agricultural demand is slack.

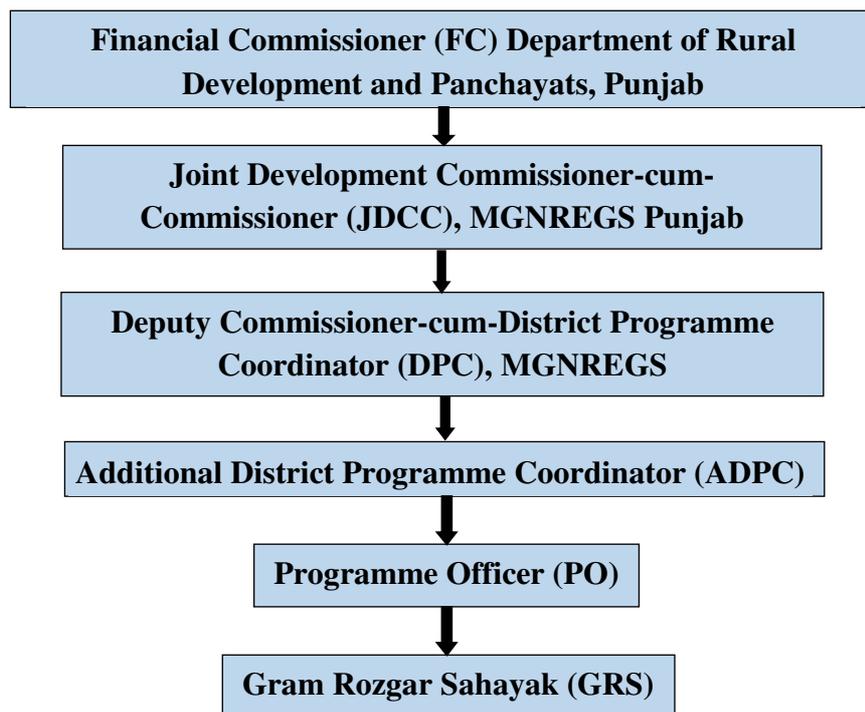
India, as part of the United Nations' member states, jointly committed (September 2015) to the Sustainable Development Goal (SDG)-1 and 2 which seeks to end poverty in all forms everywhere and to end hunger, achieve food security and improved nutrition. To that extent, this scheme supports these SDG goals.

1.1.1 Organisational Set-up

The organisational set up for implementation of the scheme at different levels is as follows:

¹ The GoI bears the entire cost of wages for unskilled manual workers, 75 *per cent* of the cost of material and wages for skilled and semi-skilled workers whereas, the State Government bears the 25 *per cent* of the cost of material and wages for skilled and semi-skilled workers.

² As per census 2011.



The responsibility of the designated officers at State, districts, blocks and GPs levels to implement the MGNREGS is given in **Table 1.1**.

Table 1.1: Responsibilities of designated officers to implement the Scheme

Level	Designated Officers	Roles and responsibilities
State level	Financial Commissioner, Rural Development and Panchayat Department	Provides guidance and support to the State Programme Co-ordinator (SPC); monitors and co-ordinates with the relevant departments; makes rules; plans and implements the scheme.
	Joint Development Commissioner-cum-Commissioner	Co-ordinates with Panchayati Raj Institutions (PRIs) and other line departments for implementation of the scheme Works as State Programme Co-ordinator (SPC) and Nodal Officer of the scheme.
	Director, State Employment Guarantee Council (SEGC)	Advises State Government, reviews and monitors the implementation of the scheme and prepares annual reports to lay before State Legislature.
District level	Deputy Commissioner, designated as District Programme Coordinator (DPC)	Responsible for overall co-ordination and implementation of the scheme in the district.
	Additional DPCs	Assists the DPC in implementation of the scheme.

Level	Designated Officers	Roles and responsibilities
Block level	Block Development Programme Officer designated as Programme Officer	Responsible for matching demand with work and ensures effective implementation of the scheme at Block level; co-ordinates with the ADPCs and consolidates Labour Budget data.
	Assistant Programme Officer (APO)	Assists the Programme Officer, in-charge of MIS at Block level; uploads the work orders, pay orders, muster rolls, etc. on MIS.
Gram Panchayat (GP) level	Technical Assistant (TA) - for a group of GPs	Assists the GPs in preparation of estimates and detailed designs, and conducts measurement of works.
	Gram Rozgar Sahayak	Assists the Panchayat Secretary, supervises the works, maintains the muster rolls, gives mark outs at work sites, maintains the register of material procured, maintains the village information boards.
Other Implementing Agencies	Departments of Water Resources, Agriculture, Water Supply and Sanitation, Forest, Horticulture etc.	Assists the DPC in implementation of the scheme by implementing works (other than works implemented by GPs) and provides technical support.

Source: Operational Guidelines, 2013

1.2 Audit framework

1.2.1 Audit Objectives

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

- the planning process for implementation of the scheme was efficient and effective;
- the allocation, release and utilisation of funds earmarked for the scheme was judicious, adequate and effective to achieve the goals of the scheme;
- the implementation of scheme was economical, efficient and effective and in line with achieving the objectives of relevant SDGs; and
- the monitoring, internal control and grievance redressal mechanism was adequate and effective.

1.2.2 Audit Criteria

The audit criteria were mainly derived from the following sources:

1. National Rural Employment Guarantee Act, 2005 (amended up to 2017) and Operational Guidelines, 2013;

2. Annual Master Circulars for the period of 2016-17 to 2020-21 issued by the Government of India, Ministry of Rural Development;
3. Orders/guidelines/notifications issued by the GoI and Government of Punjab (GoP);
4. Punjab Financial Rules (PFR) and General Financial Rules (GFR); and
5. State Employment Guarantee Fund Rules.

The Comptroller and Auditor General of India's Report on Social, General and Economic Sectors (Non Public Sector Undertakings) for the year ended 31 March 2012 (Paragraph 2.2-Implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme) brought out several areas of concern such as; improper preparation of labour budget, short release of State's share, diversion of funds, non/delayed issue of job cards, execution of impermissible works, irregularities in muster rolls and lack of transparency and accountability towards implementation of programme. The Report was discussed (September 2014, May and November 2016) in the Public Accounts Committee (PAC). Audit also examined the compliance with recommendations of the PAC.

1.2.3 Audit scope and methodology

An entry conference was held on 09 August 2021 with JDCC (MGNREGS), wherein audit objectives, criteria, scope and methodology were discussed. The PA was conducted for the period 2016-2021 by test checking the records of JDCC (MGNREGS), Punjab and offices in the sample. In the PA, out of 22 districts, six districts³ covering 12 Blocks (two blocks from each selected district), and 120 GPs (10 GPs from each selected block) were selected (*Appendix 1.1*) by adopting Stratified Random Sampling method on expenditure basis through IDEA software. Besides, 1,200 beneficiaries⁴ (10 beneficiaries⁵ in each selected GP) were also selected randomly to conduct beneficiaries' survey. In the selected GPs, 1,573 works were completed during 2016-2021, out of which, 551 works⁶ were selected for physical verification.

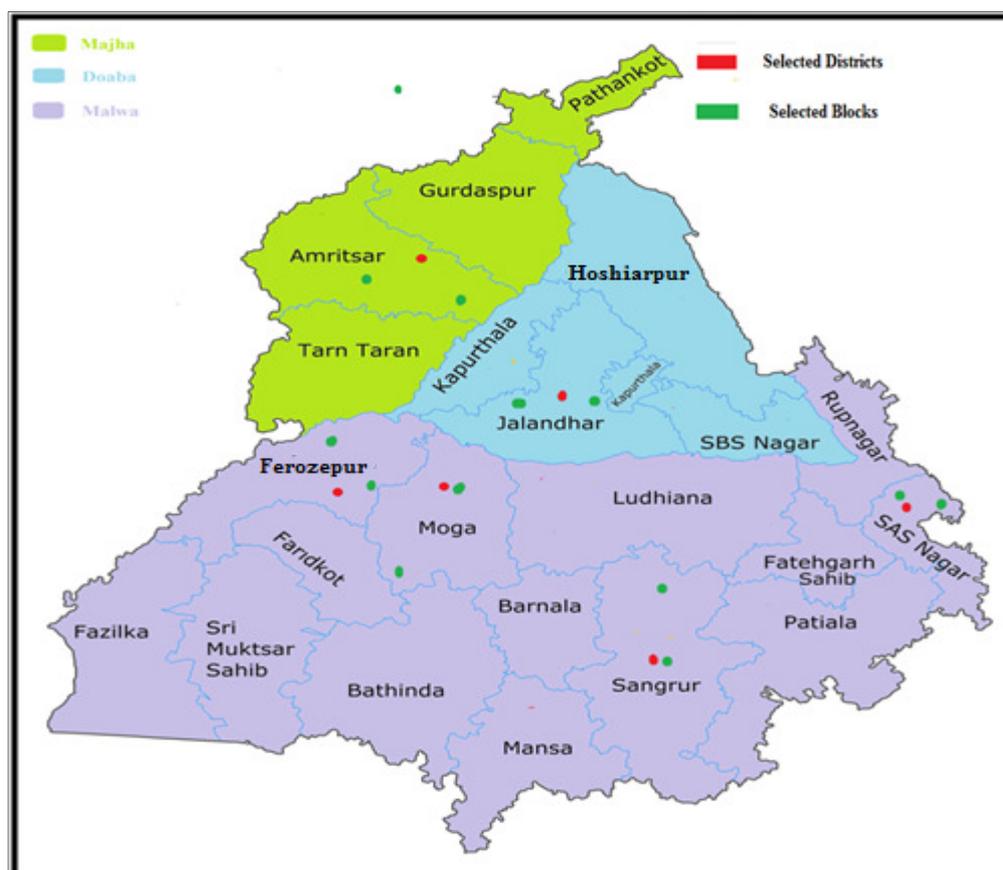
³ (i) Amritsar; (ii) Ferozepur; (iii) Jalandhar; (iv) Moga; (v) Sangrur; and (vi) SAS Nagar.

⁴ It includes 103 Below Poverty Line persons who were not covered under the scheme as job cards were not issued to them.

⁵ Two persons belonged to BPL families who were not part of the scheme.

⁶ Five completed works in each GP, subject to availability of works. In these works, two works in each GP relating to Line department were included.

Figure 1.1: Location of selected Districts and Blocks



For the PA, the records maintained at head office level and districts, blocks and GPs level were scrutinised during July 2021 to April 2022. The results of beneficiary survey have been included under the relevant findings. The pictorial evidences of selected works were also gathered and used in the PA to strengthen the audit observations, wherever necessary. In the selected units, the maintenance of records was poor, as prescribed basic records were not found maintained. Hence, Audit was forced to use data entered in the NREGASoft⁷ (MIS data), which was unreliable. Audit observed that the data was being uploaded in MIS at Programme Officer (PO) level on the basis of verbal information provided by the GRS.

The Exit Conference was held on 16 September 2022 and response of the Department has been included in the Report.

1.2.4 Acknowledgement

We acknowledge the co-operation extended by the Rural Development Department, JDCC, selected DPCs, ADPCs, POs and GPs during the conduct of performance audit.

⁷ It is a web enabled application, developed by GoI to capture the real time data of the scheme.

Chapter-II
Effectiveness of Planning

Chapter-II

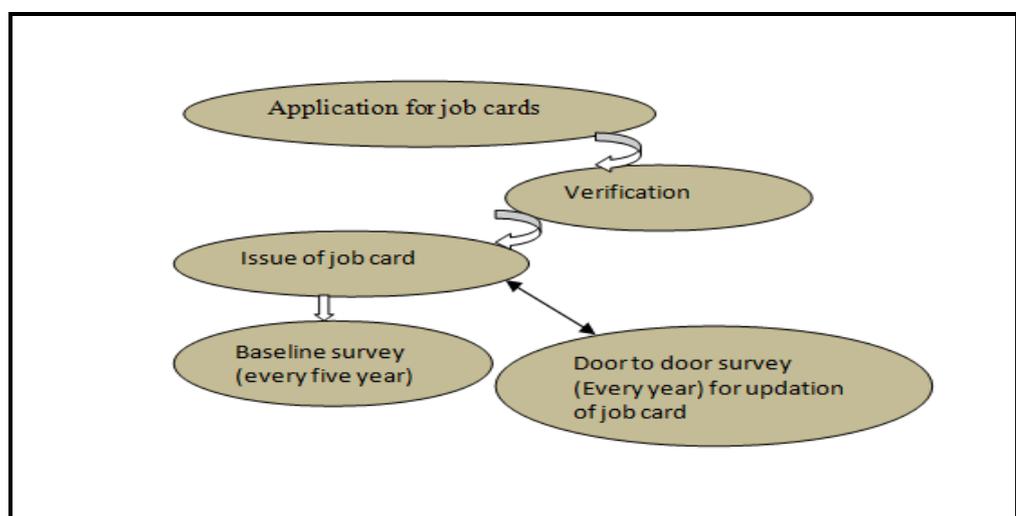
Effectiveness of Planning

The Department did not undertake baseline and door-to-door survey so that rights-based entitlement could be ensured to the eligible beneficiaries. This resulted in Labour Budget getting prepared on the basis of *ad hoc* figures and generation of projected PDs on the basis of budget rather than demand. The Development Plans and District Perspective Plans were also not prepared. Serious deficiencies in issuing and updating of Job Cards (JC) were noticed which rendered them useless as original and initial records of employment given to the JC holders were not maintained. IEC activities and *Rozgar Diwas* were not conducted as required to spread awareness about the Scheme.

Participatory planning is most critical for the successful implementation of any Scheme. MGNREGS is a demand driven programme for timely generation of employment. Therefore, it is expected that Gram Panchayats identify their own needs to create infrastructure or quality assets for their community and put their demand in proposals and get them sanctioned from the block and district administrations. In MGNREGS policy framework, bottom-up approach is adopted, and decentralisation of power is institutionalised.

The Job Card is a key document that records workers' entitlements under MGNREGS. It legally empowers the registered households to apply for work, ensures transparency and protects workers against fraud. Under the planning process, the Department was required to issue job cards after verification, conduct the base line survey, door-to-door survey and prepare the Labour Budget (LB). The key process of issuing of job card is given in **Chart 2.1**.

Chart 2.1: Process of issuing of job cards



Source: Operational Guidelines, 2013

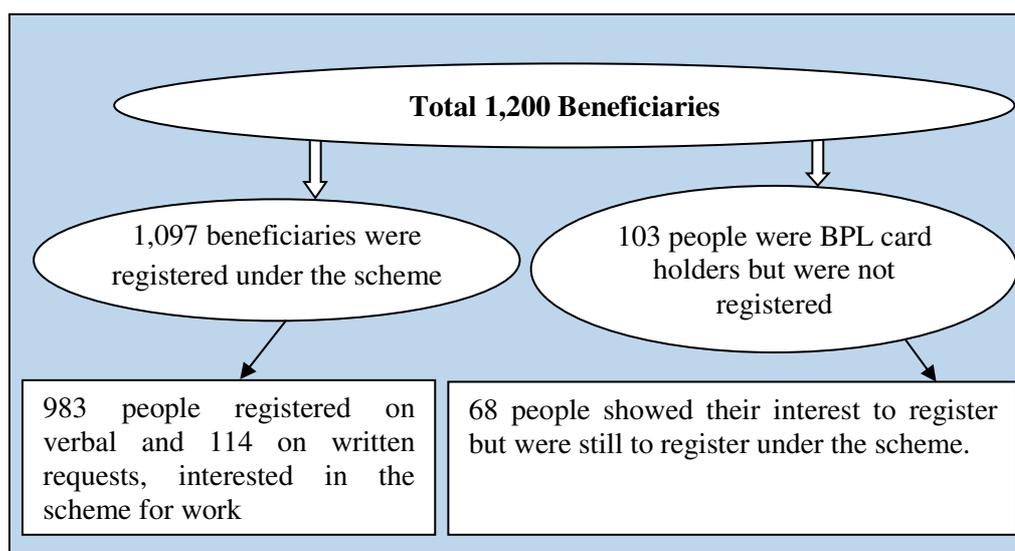
Audit analysed the data of selected districts, blocks and Gram Panchayats (GPs) and it was noticed that receipt of applications, verification thereof and processes of issuance of job cards was not done as prescribed in the guidelines, and the findings are discussed in the succeeding paragraphs.

2.1 Non-conducting of door-to-door survey

Para 3.1.1 (ii) of Operational Guidelines, 2013 provides that a door-to-door survey should be undertaken by each GP every year to identify eligible households who have been missed out and wish to be registered under the Act. It needs to be ensured that this survey is held at that time of the year when people have not migrated to other areas in search of employment or for other reasons.

- During field audit (September 2021 to April 2022) it was observed that no door-to-door survey was conducted by the POs during 2016-2021. Further, the application register required for registration of JC holders were also not maintained. In the absence of JC application register, Audit could not verify the effectiveness of the process adopted at the operational level.
- In addition to that, Audit came across 18 cases in 14 GPs, where work was executed in the name of dead JC holders (*as discussed in Chapter-IV*) and payments were made. Audit checked the muster rolls of these cases and it was noticed that even the attendance was recorded in the name of the dead JC holders.
- In 315 cases of 37 GPs, two job cards were issued to a single household (HH) against the norms of the scheme. Out of these, 31 JC holders had got work on both the JCs. Thus, deficiencies in the registration process had led to inclusion and exclusion errors in the registration process.

Results of Beneficiary Survey:



The survey showed that 160 (14.59 *per cent*) beneficiaries got their Job cards after prescribed limit of 15 days. However, as the crucial records were not maintained, Audit could not verify the contention.

The analysis of these selected beneficiaries' JCs showed that 356 (32.45 *per cent*) job cards were without photographs and no work entry was found in 812 (74.02 *per cent*) job cards. Such faulty Job Cards would not enable verification or social audit of employment generated.

Further, the beneficiaries during the beneficiary survey had confirmed that no door-to-door survey was undertaken. As the exercise was not undertaken, the authorities could not assess the requirements of the beneficiaries. The indifferent attitude of the Department is also evident from the fact that it did not make any effort to conduct door-to-door survey despite the Public Accounts Committee (PAC) recommendations (September 2014) to conduct door-to-door survey and maintain proper records.

In the exit conference, the Department assured that the verification would be conducted from October 2022. The fact remains that accuracy of information was not ensured in the most basic records making the scheme very susceptible to frauds. The Department needs to strengthen its feedback mechanism to quickly respond to complaints of omission and commission so that the rural poor do not get excluded from the scheme and the unscrupulous elements do not get enriched from the scheme.

2.2 Deficiencies in issue and updation of Job cards

Para 3.1.2 (i) of Operational Guidelines, 2013 stipulates that a household having adult members desirous of seeking unskilled employment in MGNREGS may apply for registration. The application for registration may be given on plain paper to the local Gram Panchayat. Application for registration must be made on behalf of the household by any adult member. However, all members included in the application should be local¹ residents.

Para 3.1.4 (ii) (d) provides that it is mandatory to take the Household ID² at the time of registration of beneficiaries in NREGASoft.

Further para 3.1.5 (xii) explained that all entries in the JC should be duly authenticated by means of signature of an authorised officer.

Further, Para 3.1.5 (i) stipulates that if a household is found to be eligible for registration, the GP will, within a fortnight of the receipt of application, issue a

¹ Local implies residing within the GP and includes families of that area that may have migrated some time ago but may return.

² Name of applicant, Individual Photo of applicant, Aadhaar Number, etc.

JC to the household. Para 10.3.5 stipulates that Job Card Application Register is required to be maintained at GP level by the Panchayat Secretary.

Audit noticed various shortcomings in the selected GPs as detailed below:

The application register for registration was not maintained at GP level except GP under Lohian Block. Therefore, Audit could not verify whether the beneficiary, who had applied for registration, was able to register or not.

Job Card Registers of workers were not maintained at GP level except GPs under Lohian Block. Therefore the authenticity of issuance of job card within a period of 15 days as desired under the Right to Service Act, 2011 could not be ascertained.

Further, proofs of job card updation like marking of attendance on job cards, payments made so far, work demanded by the beneficiaries, affixing of photographs on the job cards as well as on job card register were not found.

Test check of records of NREGASoft of selected blocks revealed that no records related to photo identity of JC holders, was found maintained at GP level though the JCs were issued on NREGASoft. Moreover, during physical verification 85 beneficiaries were found without physical job cards. In the absence of this, identity of registered beneficiary could not be verified in audit.

Beneficiary Survey:

Shortcomings noticed during Beneficiaries survey						
No. of Beneficiaries	No. of Beneficiaries Without physical job card	Without Photograph	No entry of employment demanded by JC holder	No entry of number of days employment provided	No entry of Payment made to beneficiaries	Job cards given to the JC Holder after 15 days
1,097	85	356	812 (No work entry was found)			160

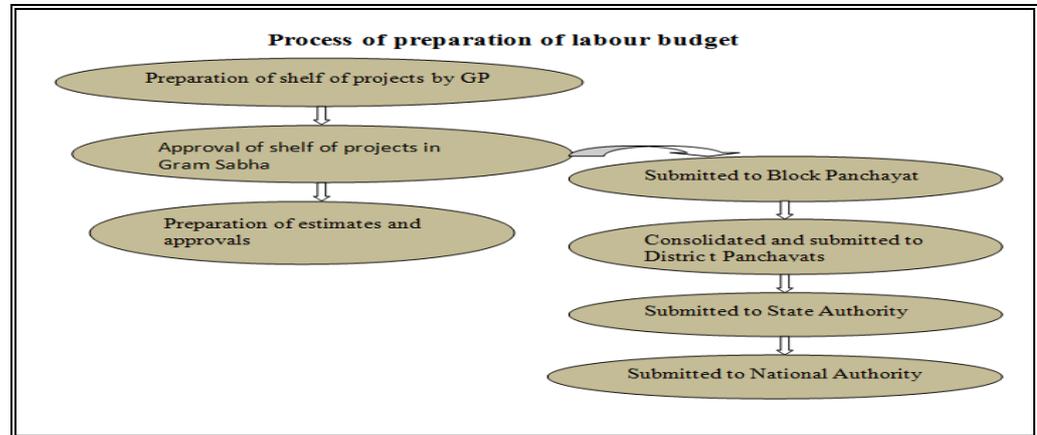
The Department replied (October 2022) that due to rush of works and having charge of 15-20 GPs with one GRS, these registers could not be maintained. In respect of identity of JC holders, it was replied that at the time of registration, IDs were taken from the beneficiaries but due to non-availability of shelf and infrastructure, copies of IDs could not be stored. The reply is untenable because it is not expected that copies of IDs are stored in a shelf. The issue is that Department was not maintaining the required registers of applicants, JC holders and was also not recording the details of beneficiaries and the works allotted to them and authenticating the records as required under the rules.

The fact remains that due to failure of the Department to maintain requisite records such as application register, job card register, marking of attendance on job cards, affixing photographs on job cards, fake/fictitious payments to ghost workers could not be ruled out.

2.3 Preparation of labour budget

The process of preparation of Labour Budget is depicted in **Chart 2.2** below:

Chart 2.2: System for preparation of labour budget



Source: *Operational Guidelines, 2013*

Before preparation of labour budget, various activities need to be completed first such as:

- conducting of baseline survey to assess the quantum and timing of demand for work;
- preparation of Development Plan and shelf of projects;
- preparation of District Perspective Plan to identify the needs and gaps in the districts in all the sectors; and
- adherence of timeline in preparation of labour budget, etc.

However, in preparation of Labour Budget various deficiencies/irregularities were noticed which are discussed in the succeeding paragraphs:

2.3.1 Non-conducting of baseline survey

Para 6.2 (i) of Operational Guidelines, 2013 stipulated that a survey of job card holders was to be mandatorily conducted in every GP, in order to prepare a base line to assess the quantum and timing of demand for employment in the GP. Expert institutions were to be empaneled separately in each State to finalise the framework and methodology. The pilots for baseline survey was to be done in 2012-13 so that the surveys for all GPs were completed in 2013-14.

Scrutiny of records (July 2021) revealed that neither baseline survey was conducted nor expert institution was empaneled within the prescribed time frame i.e., before or after 2013-14. It was also observed that the baseline survey was not conducted during the period 2016-2021. In the absence of the

survey, GPs could not ascertain the actual demand of work from the beneficiaries, nature of works to be carried out and timing of demand for employment due to which a realistic development plan could not be prepared at the grass root level i.e. by the involvement of GPs. Moreover, in the absence of baseline survey, the Department could not assess distress migration of households.

The Department stated (September 2022) that though no baseline survey was conducted but Gram Panchayat Development Plan (GPDP) had been prepared from 2021-22. The reply of the Department should be seen in the light of the fact that due to non-conducting of baseline survey, actual demand of works could not be taken into account resulting in unrealistic preparation of Development Plan and the Labour Budget. Consequently, it was not possible to correlate the person days created, wages paid against the work done. So the correctness of the payments for development works could not be ascertained.

2.3.2 Non-preparation of Development Plan

Para 6.3 of Operational Guidelines, 2013 provides that the projects to be taken up as part of the Labour Budget should emerge from an integrated plan for local development with focus on Natural Resource Management especially on a micro watershed basis so that sustainable livelihoods are created. The needs of the people may be identified through consultations with different stakeholders like MGNREGS workers, Self Help Groups (SHGs), small and marginal farmers, Watershed Committees and agricultural labour and their needs identified and prioritised. Special efforts should be taken to include the priorities suggested by SCs and STs.

Audit observed that the Development Plans were not prepared by the GPs. Since Development plans play a pivotal role in implementing the scheme, therefore, in absence of development plan, the Department could not ascertain the labour demand, identify works to meet estimated labour demand or estimate the cost of works and wages and benefits expected in terms of employment generated along with physical improvements. Thus, the Department failed to identify the needs and resources of different stakeholders as prescribed in the guidelines *ibid*. Moreover, overall development of the GPs could not take place as convergence works were not included in the development plans.

The Department replied (October 2022) that no instructions had been issued by the higher authority to prepare the development plan. The reply is not acceptable because scheme guidelines clearly reflect the importance of preparation of Development Plans.

Thus, there was no holistic deliberate approach to plan for works based on local development priorities to derive benefits for the local population, particularly the vulnerable groups.

2.3.3 Non-preparation of District Perspective Plan

Paras 15.3.1 and 15.3.1.1 of Operational Guidelines, 2013 provide that for implementation of convergence a District Perspective Plan (DPP) should be prepared by the DPC which identifies the needs and gaps in the districts in all the sectors. This plan is a multi-year plan for different departmental projects and requires to be included in the Development Plan of the GP. It also requires maintaining of a shelf of possible works to be taken up under the Scheme as and when demand for works arises.

Scrutiny of records revealed that the DPP was not prepared in the selected districts, though the convergence works had been included in the shelf of projects, without any DPP. Thus, needs and gaps of all the sectors in the districts, with reference to convergence could not be identified.

The Department stated (September 2022) that the exercise of preparing DPP was unfruitful as the scheme was on demand basis and the shelf of projects was to be prepared by the GPs concerned. The reply of the Department was not tenable because the scheme sought to bring into focus the local development needs with focus on natural resource management and development of micro watersheds to create sustainable livelihoods for the people and demand was to be met from employment generated from such projects. Further, though the Department claimed that the shelf of projects was to be prepared by the GPs concerned but in reality, it was being decided by the PO without the involvement of the GPs.

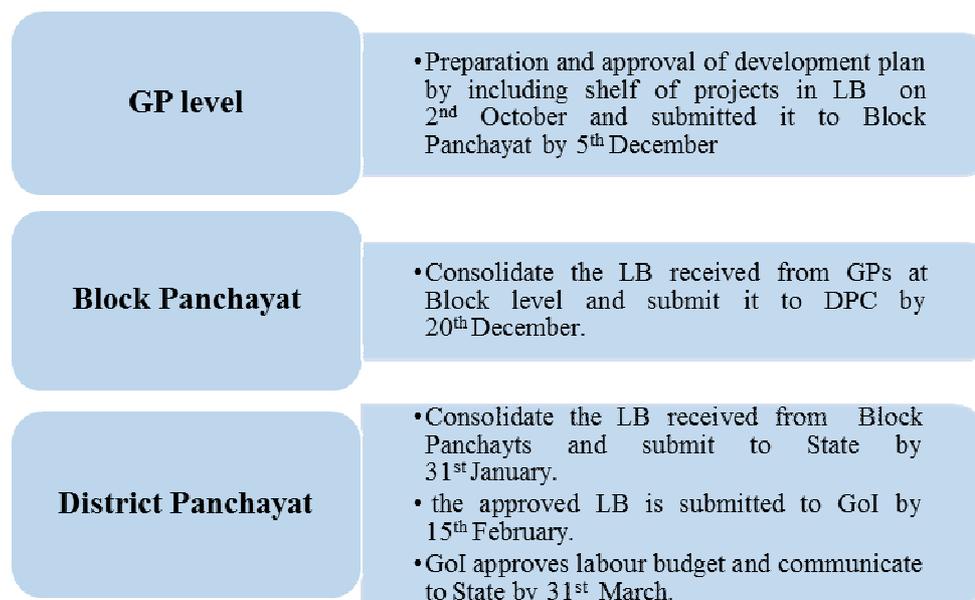
2.3.4 Non-adherence to timeline in preparation of Labour Budget

Para 6 of the Operational Guidelines, 2013 provides the steps required for setting up systems, to accurately record demand for work by wage-seekers. Before recording demand, one needs to make a prior assessment of the quantum of work likely to be demanded and also to ascertain the timing of such demand. Concomitantly, a shelf of projects is to be prepared and prioritised to meet this demand. This matching of demand and supply of work is the process of planning under MGNREGS, and this is to be achieved through the preparation of a Labour Budget (LB). The LB, thus, covers two aspects viz. assessment of quantum and timing of demand for work and preparation of a shelf of projects to meet demand for works within the prescribed time.

Government of India (MoRD) issued (August 2016) directions to all the States to take up a time bound participatory planning exercise followed with other relevant activities to ensure timely and realistic preparation of LB.

The time frame for preparation and submission of LB at every level is given in **Chart 2.3**.

Chart 2.3: Time frame for finalisation and submission of labour budget



However, Audit noticed various discrepancies in preparation and following of timeline at every level as discussed in succeeding paragraphs:

(i) Irregular change in number and nature of works at Block level

The details of preparation of LB by GPs, submitted to Block and consolidated at Block and District levels for the year 2016-2021 is given in **Table 2.1**.

Table 2.1: Labour Budget proposals bottom to top approach in respect of 120 selected GPs

Sr. No.	Particular	2016-17	2017-18	2018-19	2019-20	2020-21
1.	LB proposed by the No. of GPs	75	69	74	95	93
2.	LB not proposed by the No. of GPs	45	51	46	25	27
3.	Proposed No. of works by GPs (Out of details of Sr. No. 1)	490	544	591	930	964
4.	No. of works included in the LB by the blocks (Out of Sr. No. 3)	201	303	363	524	674
5.	LB was not proposed by GPs but included in LB at Block level (Out of Sr. No. 2)	31	40	24	16	22
6.	LB proposed by GPs but proposals not included in LB at Block level (Out of Sr. No. 1)	42	35	34	40	37
7.	No. of GPs who passed their LB proposals after the due date of submission to the district by the block (Out of Sr. No. 1)	9	13	11	59	25
8.	No. of GPs who passed their LB proposal after the due date of submission to the State by the District (Out of Sr. No. 7)	6	9	7	9	7

Source: Departmental data

Analysis of the table revealed that out of selected 120 GPs:

- GPs ranging between 69 and 95 submitted their proposals of LB (*Appendix 2.1*) whereas GPs ranging between 25 and 51 did not submit their proposals of LB during 2016-2021 (*Appendix 2.1*).
- GPs ranging between 16 and 40 had not submitted their proposal for LB. However, Works had been included in LB at Block level without any involvement of the GPs (*Appendix 2.1*).
- GPs had submitted their LB proposals by including the works ranging between 490 and 964 works, against which the LBs that were consolidated at Block level had works ranging between 201 and 674 during 2016-2021. This change in works had happened without involvement of the GPs concerned as required under provision *ibid* (*Appendix 2.1*).
- The LB proposals of GPs ranging between 34 and 42 were not included in the LB proposals of blocks despite timely submission of LB proposals by these GPs (*Appendix 2.1*).
- GPs ranging between 9 and 59 had submitted their LB proposal to the Block after submission of LB by block to the DPC. Further, out of these GPs, the GPs ranging between 6 and 9 submitted the LB proposal after submission of LB proposal by DPC to State Authority (*Appendix 2.1*).
- In selected 10 GPs of Rayya block, the labour budget was prepared on the basis of funds without incorporating number of works during 2016-17 and 2018-19 whereas during 2017-18, the LB was prepared by including only one work in each GP.

Thus though the works were executed, they were not as per demands of GPs.

(ii) Delay in submission of labour budget

- Five blocks, while sending the proposals of LB to the districts concerned, did not mention any date. Therefore, it could not be ascertained as to whether these blocks submitted their proposal in time, as per the stipulated schedule.
- Seven blocks³ during 2017-18 and six blocks⁴ during 2018-21 submitted their LB proposal after due date.
- Four blocks- Ghal Khurd, Sangrur, Malerkotla-2 and Zira (during 2018-19) were also not following the practice of preparing and submitting the GP wise LB proposals during 2016-2021. In absence of which, inclusion of selected GPs' proposal in block LB proposal, could not be verified.

³ (i) Moga-1; (ii) Baghapurana; (iii) Majri; (iv) Kharar; (v) Sangrur; (vi) Malerkotla ; and (vii) Rayya.

⁴ (i) Moga-1; (ii) Baghapurana; (iii) Majri; (iv) Kharar; (v) Sangrur; and (vi) Malerkotla.

- SAS Nagar district during 2020-21 and Sangrur district during 2017-18 passed their LBs after finalisation of LB by the GoI. Passing of LB after the date of its presentation to the GOI defeated the purpose of preparation of labour budget.
- The District Panchayat of the Sangrur passed the LB of 2017-18 after the due date of its submission to the State while the District Panchayat of Ferozepur passed LB after due date during 2017-2021. Two districts⁵ had not got passed its LB from the District panchayat during 2016-2021. District Panchayat of SAS Nagar passed LB after due date during 2017-18, 2019-20 and 2020-21. In Jalandhar district, LB was approved by the district panchayat on 21.03.2017 whereas the LB was sent to the State by DPC Jalandhar on 29.12.2016 without approval of District Panchayat.
- One district⁶ issued separate directions every year to its block offices to ensure completion of the works in the GPs within the person days fixed by the district.

In addition to the above it was noticed that Department of Rural Development and Panchayats issued (September 2015) directions to all the districts to prepare labour budget of ₹ 1,300.00 crore to generate 3,71,42,857 PDs for the year 2016-17. Each district was also directed to prepare its LB by projecting the PDs according to the directions. This signifies that the Department adopted top-to-bottom approach instead of bottom-to-top approach in preparing LB and thereby, leading to limited participation of the panchayati raj institutions in the preparation of a LB. Without participatory planning derived out of surveys, the labour budget exercise was reduced to a mere act of fitting the numbers to the approved budget of the Department.

The GPs proposed their LBs in terms of number of works and/or amount only instead of prescribed labour budget format⁷. There was no uniformity in preparation of LB at GP level. According to the proposal of GPs, utilisation of labour/person-days and material was neither assessed at the GP level nor at block level. No records relating to the preparation of rough cost estimates to assess the cost of labour/person-days and material on proposed works were found prepared at block level. Convergence works were also not part of LB at GP level. The addition and deletion of works in labour budget was done at block level, without any proposal, which shows the arbitrary/*ad hoc* approach of the Department. This shows that annual LBs were prepared on presumption basis and the figures of projected person days are arbitrary and vague.

⁵ (i) Amritsar and (ii) Moga.

⁶ Amritsar.

⁷ Annexure 10 of Operational Guidelines of MGNREGS 2013.

The Department accepted the fact and assured (September 2022) that necessary directions would be issued to the field offices. Compliance was awaited (November 2022).

However, the fact remains that the Department failed to make any effort to adopt a bottom-up approach, depriving the GPs of the opportunity to identify their own needs to create infrastructure for their community.

These shortcomings in planning had repercussions on the State level budget planning which has been explained in the para below.

2.3.5 Gap in projected and achieved person days

Para 6.1.3 of Operational Guidelines, 2013 provides that DPC has to ensure strict adherence to the principle of bottom-up approach from planning to approval of the selected shelf of projects by each of the Gram Sabhas in the district.

Audit observed that the LB was not prepared in a bottom-up approach as following shortcomings were noticed during audit:

- The work proposals prepared by the GPs were not being consolidated at block level, as no records relating to compilation of GPs proposals was maintained in blocks and annual LBs were prepared on the presumption basis at block level. This resulted into non-participation of GPs in the preparation of LB.
- In one selected district – Amritsar, a difference ranging between 45,714 PDs and 2,12,940⁸ PDs was noticed between the proposals received from the blocks and consolidated in the district/State.

It was also observed that changes in the PDs of LB were made by the district on the verbal directions of the JDCC office. The changes made in the proposal of LB were not intimated to the Blocks/GPs concerned.

The JDCC office did not maintain records related to compilation of LB proposals received from the districts. As a result of this, huge variation between projected and actually generated PDs was noticed during 2016-21 as discussed below:

8

Year	PDs received from Block	PDs consolidated in District/State	Difference
2016-17	15,05,567	12,92,627	2,12,940
2017-18	14,78,612	14,03,670	74,942
2018-19	17,03,085	17,82,010	78,925
2019-20	23,81,486	23,25,529	55,957
2020-21	37,90,423	37,44,709	45,714

Table 2.2: PDs proposed, approved and actual generation in the State

(Figures in lakh)

Year	No. of PDs projected in LB	No. of PDs approved by GoI	No. of PDs actually generated	Revised approval of PDs by GoI	Short approval of PDs	Shortfall in PDs with reference to projected	Excess generation of PDs against original approval
1	2	3	4	5	6 (4-5)	7(2-4)	8 (4-3)
2016-17	383.66	137.56	157.73	Not accorded	20.17	225.93(59)	20.17 (14.66)
2017-18	446.86	180.00	223.13	218.00	5.13	223.73 (50)	43.13 (23.96)
2018-19	509.23	150.00	204.49	2,00.00	4.49	304.74 (60)	54.49 (36.33)
2019-20	527.43	200.00	235.25	234.00	1.25	292.18 (55)	35.25 (17.63)
2020-21	659.77	250.00	376.87	360.00	16.87	282.90 (43)	126.87 (50.75)
Total	2,526.95	917.56	1,197.47				

Source: Departmental data

Note: Figures in parenthesis indicate percentage.

From the above table it is evident that:

- Due to non-adoption of scientific criteria provided in the guidelines, huge shortfall in achievement of projected PDs, ranging between 43 and 60 per cent was noticed. Excess generation of PDs ranging between 14.66 per cent and 50.75 per cent over the GoI approved PDs was noticed during 2016-2021.
- Though, the provision to revise the LB existed, revised LB was not got approved as per actually generated PDs. GoI short approved PDs ranging between 1,25,000 and 16,87,000. It is pertinent to mention that the excess generation of PDs for the year 2016-17 was not approved by GoI (May 2022). As a result of this, irregular payments amounting ₹ 114.08 crore beyond the approval of GoI were made during 2016-2021.

Similarly, the variation in projected PDs and actual generation of PDs in the selected districts was also noticed.

- Shortfall in achievement of projected PDs ranging between 23.19 and 94.91 per cent during 2016-2021 was noticed in the selected districts. In Ferozepur, the PDs were generated, in excess during 2016-17 (**Appendix 2.2**). In the selected blocks, the shortfall in achievement of projected PDs, was ranging between 12.18 per cent and 89.26 per cent (**Appendix 2.3**). This indicated that the LB did not originate from proposals, submitted at GP level and the modifications in number and nature of works at block and District level were made.
- The labour budget was not prepared at GP level due to which frequent changes in the number and nature of works approved at block and district levels were made. As a result, projected PDs could not be approved from GoI.

While admitting the facts, the Department stated (September 2022) that some districts, did not prepare labour budget in a realistic manner and assured to issue directions to the field offices, to prepare the labour budget in a realistic manner. Further, the Department assured to streamline the preparation of LB.

The fact remains that the projection of man-days was not derived from the door-to-door or baseline surveys. Also, no shelf of works based on the felt needs of the community was prepared at any level. So, the projections made were without any basis. Again, no assurance can be drawn on the correctness of the demand shown, and payments made. This requires internal inquiry by the Department as various unauthorised payments such as payment to double job card holders, dead workers etc. came to notice in audit as discussed in Paragraph 4.2.6.

While discussing the CAG's Report for the year ended March 2012 (Paragraph 2.2.7.2), PAC advised (September 2014) the Department to see the matter in future. However, it was observed that the Department did not comply with the advice of the highest Legislative authority of the State.

2.4 Non-formation of District Level Technical Committee

Para 4.4.3 of Operational Guidelines, 2013 provides that a District-level Technical Committee may be formed at district-level, to guide the implementation of the Act. The District Level Technical Committee must comprise district officers, from the relevant technical departments representatives of NGOs and the academic community. The Committee will examine shelf of project, preparation of district specific schedule of rates for common tasks under MGNREGS, determine the rates, quality parameters and list of suppliers for the district for the material, and will lay down norms to ensure quality of assets being created under MGNREGS.

Audit observed in five selected districts⁹ that no District Level Technical Committee was formed to provide guidance for the implementation of MGNREGS. In absence of this, GP and Block Development Plans could not be examined on the basis of technical considerations and the district level development priorities. Therefore, possibility of over/under-estimation of cost of work and time overrun could not be ruled out. Technical soundness of the works in terms of the quality of the assets could not be watched as well.

The Department admitted the facts (September 2022) and assured to issue directions to the field offices to form technical committees. However, compliance was awaited (November 2022).

2.5 Non-preparation of Information, Education and Communication Plan

Para 5.4.2 of Operational Guidelines, 2013 provides that all States should develop an Information, Education and Communication (IEC) plan of the scheme with focus on reaching out to the registered workers as well as other

⁹ (i) Amritsar; (ii) Ferozepur; (iii) Jalandhar; (iv) Moga; and (v) SAS Nagar.

groups which could benefit from the scheme. The IEC plan should clearly indicate State, District, Block and local level activities.

Audit observed that no IEC plan was prepared at State, district and block level during 2016-2021. In Amritsar district, IEC activities were conducted during 2016-2021. However, no IEC activity was conducted during 2017-18 and 2020-2021 in Sangrur district and during 2016-17, 2017-18 and 2019-21 in Ferozepur district. Though, a few activities like wall paintings, printing of pamphlets and job cards were conducted at Ferozepur and Sangrur, no organised or systematic effort was made by the districts to execute the IEC activities.

Beneficiaries survey results

Due to non-preparation of IEC plan, following points were noticed during survey of 1097 beneficiaries:

- 198 (18.05 *per cent*) beneficiaries were not aware about the entitlement of wages.
- 568 (51.78 *per cent*) beneficiaries were not aware about the timelines of payment of wages;
- 218 (19.87 *per cent*) beneficiaries were not aware about the minimum 100 days of employment during a financial year.
- 45 (4.10 *per cent*) beneficiaries were not aware about the muster roll; and
- 57 (5.20 *per cent*) beneficiaries stated that the selection of works was not discussed with them in the Gram Sabha meetings.

Thus, non-preparation of IEC plan had adversely affected the outcome of the scheme as the stakeholders were not aware about the scheme. Further, it has eroded the authority of the stakeholders as the asymmetrical/skewed information has made the government official immune and non-accountable.

The Department admitted the facts (September 2022) and agreed to prepare the IEC plan. However, compliance was awaited (November 2022).

Thus, non-preparation of IEC plan led to the intended beneficiaries remaining unaware of the provisions of the scheme.

While discussing the CAG's Report for the year ended March 2012 (Paragraph 2.2.7.2), PAC advised (September 2014) to formulate cluster and committee to spread awareness amongst the people. However, no committee was constituted which shows indifferent approach of the Department.

2.6 Shortfall in conducting *Rozgar Diwas*

Para 3.3 (i) of Operational Guidelines, 2013 provides that every GP should organise a *Rozgar Diwas* at least once every month. At this event, the GP should pro-actively invite applications for work from potential workers for the current, as well as, subsequent quarters. The ‘Employment Guarantee Day’ should be earmarked for processing work applications and related activities such as disclosure of information, allocation of work, payment of wages and payment of unemployment allowances. Further, para 11 of Guidelines for *Rozgar Diwas* provides that the DPC will submit the compiled report of the district to the State Rural Development Department, on a monthly basis.

Audit observed various shortcomings in respect of organising of *Rozgar Diwas* during 2016-2021:

- Out of selected 120 GPs, in 43 GPs of eight blocks¹⁰, no *Rozgar Diwas* was organised. In remaining 77 GPs, the shortfall in organising of *Rozgar Diwas* was ranging between 78.33 per cent and 98.33 per cent (*Appendix 2.4*).
- Out of selected 12 blocks, in five blocks¹¹, the shortfall in organising of *Rozgar Diwas* ranged between 84.70 and 100 per cent. In seven selected blocks¹², the data of organising the *Rozgar Diwas* was not maintained (*Appendix 2.5*).
- Out of six selected districts, in four districts¹³ the data regarding *Rozgar Diwas* was not maintained. In two districts, there was shortfall in organising the *Rozgar Diwas* ranging between 82.04 per cent and 98.32 per cent during 2016-2021 (*Appendix 2.5*).

The Department admitted the facts (September 2022) and assured to conduct the *Rozgar Diwas* on last Friday of each Month. However, compliance was awaited (November 2022).

2.7 Conclusion

Punjab has a very unique structure of agricultural labour. As per one estimate¹⁴, the migrant workers constituted 23 per cent of the agricultural workforce of the state in 2007 and in absolute numbers, it was 8,00,000. Besides, there was original rural population of Punjab which needed employment under the scheme. The Department did not have latest data

¹⁰ (i) Ghall Khurd; (ii) Kharar; (iii) Mazri; (iv) Moga-I; (v) Lohian; (vi) Rayya; (vii) Sangrur; and (viii) Verka.

¹¹ (i) Ghall Khurd; (ii) Zira; (iii) Sangrur; (iv) Malerkotla-II; and (v) Mehatpur.

¹² (i) Baghapurana; (ii) Kharar; (iii) Lohian; (iv) Majri; (v) Moga-I; (vi) Rayya; and (vii) Verka.

¹³ (i) Amritsar; (ii) Jalandhar; (iii) Moga; and (iv) SAS Nagar.

¹⁴ Wiley Public Health Emergency Collection.

regarding the Below Poverty Line (BPL) persons of this rural population. As per the estimates of 2011-12¹⁵, the BPL persons in 2011-12 was 7.7 per cent of rural population. Based on the census figures of 2010-11 and making an approximation based on estimates of Planning Commission of India, the BPL persons in Punjab translated to 13,35,503¹⁶ as on 2010-11. However, the MIS system did not have the functionality of identifying BPL beneficiaries. Against this backdrop, the Department had 31,43,568 registered beneficiaries on 20,20,525 JCs¹⁷ as on 31 March 2021.

The Department had not assessed the quantum and timing of labour demand. Thus, the very basic tenet of the scheme that it was a demand-based scheme for rural employment was violated in Punjab as no door-to-door survey was done despite the prescribed Operational Guidelines and recommendation of the PAC.

Thus, instead of running the scheme with its intended demand-based employment, the Department converted it into supply-based employment (as discussed in **Paragraph 2.3.4**). Audit noticed that first budget was allocated and then job and person days were fitted-in. This confirms that the scheme was not run in the way, it was intended to be run. This fact can also be seen corroborated from the table given below:

Table 2.3: Expenditure for each PD generated

Year	Total Expenditure (₹ in crore)	No. of PDs generated (No. in lakh)	Amount spent to generate each PD (in ₹)	Approved wage rate for 1 Day (in ₹)	Percentage increase over previous year
1	2	3	4	5	6
2016-17	506.86	157.73	321.35	218	-
2017-18	607.10	223.13	272.08	233	6.88
2018-19	633.68	204.49	309.88	240	3.00
2019-20	824.46	235.25	350.46	241	0.42
2020-21	1,313.75	376.87	348.60	263	9.13

As can be seen from **Table 2.3**, the Department claimed to have generated PDs by spending ₹ 272 to ₹ 350 for each PD. However, there was no consistency in per PD expenditure and it was not commensurate even with the percentage wage increase. While the wage increase was in an upward trend year-after-year, per PD rate showed abrupt down and up trends. Even the percentage increase in wage rate alone would not justify such abrupt changes

¹⁵ Niti Aayog, erstwhile Planning Commission of India.

¹⁶ Population of Punjab in 2010-11: 2,77,43,338; Rural population: 1,73,44,192.

¹⁷ Applied for.

as Audit did not come across any specific change in nature of works executed during the audit period as the wage rates compared here are for unskilled work only. Thus, the data maintained by the Department itself was inconsistent and suspicious.

It has also been seen that the most fundamental requirements for planning in terms of assessment of demand and preparation of labour budget were not met.

Further, the non-maintenance of essential records, non-conducting of Gram Sabha discussions, insertion of works at PO level instead of inclusion at GP level, inordinate delay in payments of dues to suppliers and payments to labour without using the Aadhaar Based Payment (ABP) methods, were all indicative of suspicious nature of programme implementation.

Thus, in the absence of crucial data like BPL population, the list of identified beneficiaries and the extent and timing of demand, the Department was not in a position to give assurance to Audit that the scheme was being run in a transparent manner and the intended beneficiaries were indeed gainfully employed.

2.8 Recommendations

- (i) *The Department may fix responsibility on defaulting officials for non-conducting of door-to-door survey, non-updation of job cards, non-preparation of development/perspective plan and irregular change in number and nature of works at block levels;*
- (ii) *The Department should ensure to adopt bottom to top approach in preparation of Labour Budget; and*
- (iii) *MGNREGS, being a demand driven programme, requires the beneficiaries to be aware of their rights. Therefore, IEC activities need to be stepped up besides organising Rozgar Diwas on regular basis.*

Chapter-III
Financial Management

Chapter-III

Financial Management

Financial Management was inefficient as the Department failed to utilise the available funds, on one side whereas huge liabilities were pending on the other. Delay in release of funds attracted interest liability of ₹ 18.70 crore. Pending liability in respect of wages and cost of material was ₹ 426.90 crore. No compensation was paid for delayed payments to workers though envisaged. Most importantly, the Department had not provisioned for payment of unemployment allowance under the scheme. There were variations between the NREGASoft figures and those in the certified financial accounts.

The MGNREGS is a centrally sponsored demand driven employment programme, implemented on a cost sharing basis between GoI and State Government. Releases of Central share or funds are based on the projection of labour demand¹ in the LB. The State government also bears the compensation for delayed payments of wages to the workers, unemployment allowance and administrative expenses of the State Employment Guarantee Council.

Funding Pattern

Central Share (CS) of funds under the scheme is normally released in two tranches. While release of 1st tranche of CS is based on proportionate fund requirement as per the agreed to LB to take care of requirement for the first six months of the financial year subject to a maximum of 50 *per cent* of the total fund required for a whole year, the release of 2nd tranche is based on unspent balances and actual performance against the agreed to LB during the year. The sharing ratio between GoI and State under the various components of the scheme is given in **Table 3.1**.

Table 3.1: Funding pattern

Details of component	Central share	State share
Wages for unskilled manual workers	100 <i>per cent</i>	Nil
Wages for skilled and semi-skilled workers	75 <i>per cent</i>	25 <i>per cent</i>
Cost of material	75 <i>per cent</i>	25 <i>per cent</i>
Unemployment allowance	Nil	100 <i>per cent</i>
Administrative Expenditure	100 <i>per cent</i> ²	Expenditure of SEGC

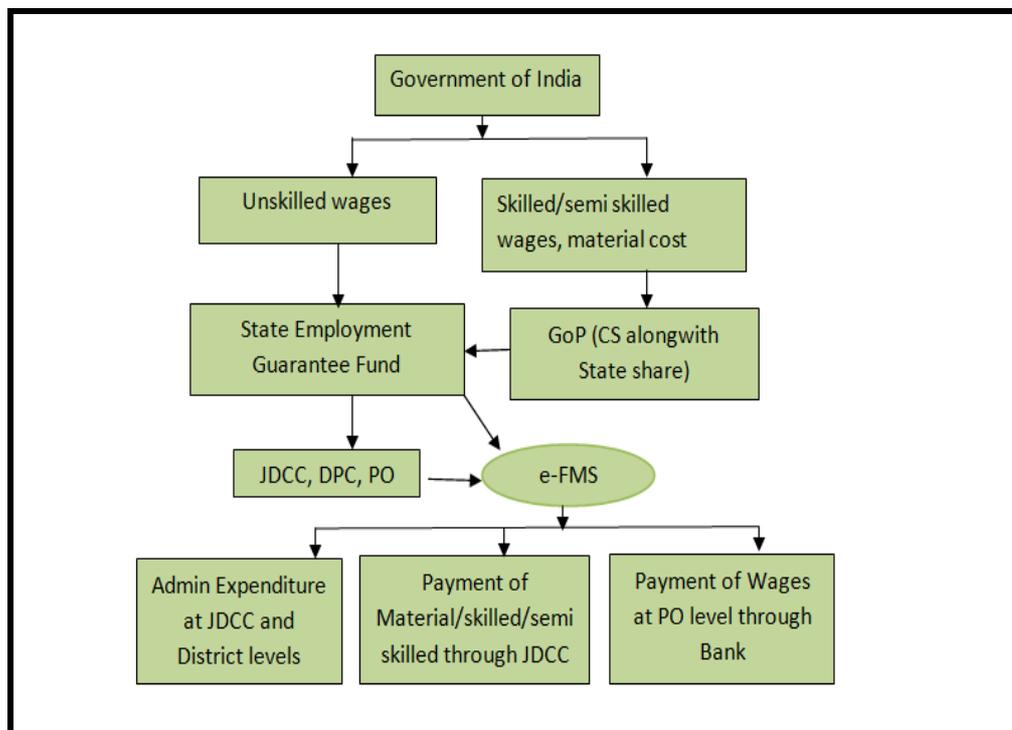
Source: MGNREGS Operational Guidelines, 2013

¹ Agreed to between GoI and State Government.

² Administrative expenditure may be upto six *per cent* of the total expenditure during 2016-2021.

The funds flow under the scheme is given in **Chart 3.1**.

Chart 3.1: Funds flow under MGNREGS



Source: *Operational Guidelines, 2013*

Funds of unskilled wages are transferred by the GoI directly in the State Employment Guarantee Fund (SEGF) - nodal bank account. GoI also releases 75 per cent of the expenditure of skilled, semi-skilled and material cost to GoP in two tranches. The GoI releases its share under skilled, semi-skilled and material to the Finance Department (FD) of the GoP. The GoP releases the funds to the SEG, Punjab after including its share. Under the scheme, payments of unskilled, skilled, semi-skilled wages and material are transferred into the accounts of labour/vendors/suppliers.

3.1 Financial Management

Para 2 of sanction letter issued by the GoI provides that State Government must transfer the funds along-with the State share to the SEG for programme implementation within three days positively from the date of receipt of these funds. Further, Para 4.1.2 (vi) of Operational Guidelines, 2013 provides that the cost of payments to the technical personnel including the mates, technical assistant etc., shall be part of the material component.

The funds released and expenditure incurred thereagainst during 2016-2021 are given in **Table 3.2**.

Table 3.2: Funds released and expenditure

(₹ in crore)

Year	OB	Released funds			Total released	Misc. Receipt	Total funds available	Expenditure incurred				Total Exp.	CB
		Material		Wages				CS	SS	Wages	Admn. Exp.		
		CS	SS										
1	2	3	4	5	6 (3+4+5)	7	8 (2+6+7)	9	10	11	12	13 (9+10+11+12)	14
2016-17	15.49	72.81	24.26	403.10	500.17	7.54	523.20	52.25	17.42	414.49 ³	22.70	506.86	16.34
2017-18	16.34 ⁴	109.58 ⁵	31.32	478.16	619.06	1.68	637.08	76.28	25.43	478.16	27.23	607.10	29.98
2018-19	29.98	163.94 ⁶	55.85	460.48	680.27	15.78 ⁷	726.03	104.93	34.98	460.48	33.29	633.68	92.35
2019-20	92.35	145.84	44.79	604.76	795.39	2.23	889.97	141.19	44.79	604.76	33.72	824.46	65.51
2020-21	65.51	217.90	80.43	1,027.31	1,325.64	2.22	1,393.37	184.42	61.47	1,027.31	40.55	1,313.75	79.62
Total		710.07	236.65	2,973.81	3,920.53	29.45	4,169.65	559.07	184.09	2,985.20	157.49	3,885.85	

Source: Departmental data

Note: Figures of expenditure incurred included only disbursed amount during the year.

From the above table it is seen that

- There was enhancement in LB during the Covid-19 pandemic year 2020-21.
- Despite the availability of funds for skilled/semi-skilled labour and material, the Department failed to utilise the entire amount. This was partly due to late release of funds by the Finance Department, Punjab.
- Out of ₹ 946.72 crore (Central and State share) released by GoP during 2016-2021, an amount of ₹ 881.38 crore was released by the Finance Department with delays ranging from three to 304 days with an average delay of 87 days. As per the instructions of GoI, the State Government was liable to pay interest of ₹ 18.70 crore at the rate of 12 per cent per annum for delay in release of funds. No correspondence relating to raising of demand of interest from State was found on record in JDCC office.

Audit raised the issue of non-demand of interest from the GoP for delayed release of funds, the Department assured to take up the matter with the Finance Department. However, compliance was awaited (November 2022). Thus, failure of the Department to efficiently manage the financial resources led to undue creation of interest liability of ₹ 18.70 crore.

The Department may ensure that funds are released to the implementing agencies in time to avoid delay in utilisation of funds and fix responsibility on the defaulting officials for delayed release of funds.

³ Includes ₹ 11.40 crore pertaining to previous year expenditure.

⁴ Actual difference of total available funds and total expenditure is ₹ 27.74 crore which includes ₹ 11.40 crore pertaining to previous year expenditure. Hence Opening balance has been taken as ₹ 16.34 crore for the year 2017-18 (as per CA report).

⁵ It includes ₹ 14.92 crore pertaining to financial year 2016-17 which was released during 2017-18.

⁶ It includes ₹ 46.14 crore pertaining to financial year 2017-18 which was released during 2018-19.

⁷ It includes ₹ 13.40 crore of PMKSY Fund which was authorised to be incurred under MGNREGS.

3.2 Pending liability

As per instructions issued (July 2016) by MoRD, GoI, the pending liabilities of wages under the scheme should be cleared as per the MGNREGS guidelines, payment to the workers should be made within 15 days of work done.

The data available on the Management Information System was scrutinised and following observations were found:

(i) In the State, an amount of ₹ 426.90 crore was outstanding in respect of unskilled wages, semi-skilled/skilled wages, material, and taxes during 2016-2021. The details of outstanding liability are given in **Table 3.3**.

Table 3.3: Outstanding liabilities

					(₹ in crore)
Year	Unskilled wages	Semi-skilled/ skilled wages	Material	Tax	Total
2016-17	0.98	0.10	6.79	0.01	7.88
2017-18	1.16	0.31	6.50	0.51	8.48
2018-19	1.63	0.64	23.43	1.90	27.60
2019-20	1.88	0.60	27.02	2.24	31.74
2020-21	6.54	8.28	317.68	18.70	351.20
Total	12.19	9.93	381.42	23.36	426.90

Source: Departmental data

As can be seen from the above, against a total expenditure of ₹ 743.16 crore on material during the period 2016-2021, the Department had not cleared dues of ₹ 381.42 crore constituting 51.32 per cent of total expenditure claimed. The pending dues were over periods ranging from one to five years. Non-payment of dues to suppliers over unduly long periods would result in losing their interest in the scheme which had been cited as a reason for incomplete works in this report. At the same time, given the state of record maintenance and lack of monitoring, (discussed in a later chapter) it would not be farfetched to question the genuineness of supplies.

Similarly, wages to the tune of ₹ 22.12 crore were pending for one to five years during the period 2016-2021, towards both skilled and unskilled wages. Again, if genuine, this was denial of wages to the very poor people defeating the scheme objective. However, in the absence of proper recording of events as per the guidelines, the presence of ghost works and workers cannot be ruled out. These liabilities require detailed investigation by the Department and early resolution.

(ii) Out of selected 120 GPs, the pending liability in 18 GPs was 'Nil' whereas in 102 GPs, an amount of ₹ 2.07 crore was required to be paid to the unskilled/semi-skilled/skilled workers, for material and taxes (**Appendix 3.1**).

(iii) In selected districts, the pending liability was ₹ 79.04 crore (March 2021) whereas in selected blocks it was ₹ 21.13 crore (March 2021)

which was to be paid for unskilled/semi-skilled/skilled wages, material and taxes for the period 2016-2021 (*Appendices 3.2 and 3.3*).

Thus, as MGNREGS is employment given to those, in need of daily wages, non-payment of wages defeated the very objective of the scheme. Further, harassment of vendors cannot be ignored as well; as the payments due to vendors, was running into crores for each year.

(iv) Further, in selected districts, total 1,21,993 transactions of ₹ 17.70 crore were rejected during 2016-2021, out of which total 5,394 transactions of ₹ 0.79 crore⁸ were still pending for regeneration.

(v) In the State, the reasons for non-making payment to the unskilled workers were analysed and found that during the period 2016-2021, total 4,34,070 transactions of ₹ 63.09 crore of unskilled workers had been rejected. The stated reasons were dormant bank accounts, changing of bank, variation in IFSC code, incorrect bank accounts and non-mapping of Aadhaar of beneficiaries.

The status of transactions rejected and action taken on it is given in **Table 3.4**.

Table 3.4: Status of transactions rejected and regenerated

(Amount in ₹)

Year	Total Rejected Transactions	Amount of total Rejected Transactions	Rejected transactions Successfully regenerated and payment made		Transactions Regenerated but pending for payment at Bank level		Transactions Pending for Regeneration	Amount Pending for Regeneration
			No. of Transactions	Transaction Amount	No. of Transactions	Transaction Amount		
1	2	3	4	5	6	7	8	9
2016-17	58,022	7,64,03,932	54,288	7,15,00,674	1,572	20,86,333	2,162	28,16,925
2017-18	88,700	12,31,42,791	83,970	11,67,07,570	2,906	37,96,880	1,824	26,38,341
2018-19	1,01,549	14,97,71,822	95,163	14,08,55,275	3,594	49,58,446	2,792	39,58,101
2019-20	1,03,401	14,80,63,920	92,535	13,24,81,981	6,997	1,02,11,299	3,869	53,70,640
2020-21	82,398	13,34,83,983	60,520	9,77,04,401	11,281	1,90,34,936	10,597	1,67,44,646
Total	4,34,070	63,08,66,448	3,86,476	55,92,49,901	26,350	4,00,87,894	21,244	3,15,28,653

Source: MIS data

Table 3.4 shows that out of total rejected 4,34,070 transactions, 4,12,826 transactions had been regenerated. Out of regenerated transactions, payment of ₹ 4.01 crore pertaining to 26,350 transactions was pending at bank level whereas 21,244 transactions of ₹ 3.15 crore were still pending for regeneration.

8

District	No. of rejected transactions	Amount (₹ in crore)	Pending transactions for regeneration	Amount (₹ in crore)
Amritsar	16,438	2.59	1,549	0.24
Jalandhar	9,929	1.80	126	0.02
Moga	28,705	3.17	609	0.05
Sangrur	27,630	3.57	24	0.003
Ferozepur	30,350	5.24	2,760	0.44
SAS Nagar	8,941	1.33	326	0.04
Total	1,21,993	17.70	5,394	0.79

The Department accepted the facts (September 2022) and stated that they would try to clear the pending liabilities. It was also stated that efforts in this regard had been made and now only 2,000 cases were pending. However, final compliance was awaited (November 2022).

3.3 Pending compensation for delayed payments to workers

In terms of Para 29 of the revised schedule II of NREGA, 2005 and vide GoI notification No. S.O.19 (E) January 2014, a detailed procedure for establishing a compensation system for delay in payments has been laid down. As per system, MGNREGS workers are entitled to receive delay compensation, at a rate of 0.05 *per cent* of the unpaid wages per day for the duration of the delay beyond the 15th day of the closure of the muster roll. The amount paid for delayed compensation, is to be recovered from the responsible officials.

The data regarding pending compensation was available only in MIS data. The scrutiny revealed that out of selected 120 GPs, in 62 GPs an amount of ₹ 0.63 lakh was outstanding for making payment as compensation for delayed payments (March 2021) of wages for the period 2016-2021 (*Appendix 3.4*).

In selected districts, an amount of ₹ 18.36 lakh⁹ was payable to the workers on account of late payment against the works executed. In selected blocks, an amount of ₹ 2.91 lakh pertaining to compensation for delayed payments was also outstanding as of March 2021 (*Appendix 3.5*).

Scrutiny of records and information collected from JDCC revealed that against approved compensation of ₹ 1.35 crore for the period 2016-2021, an amount of ₹ 0.89 crore was paid leaving balance amount of ₹ 0.46 crore to be paid as of March 2021 as detailed in **Table 3.5**.

Table 3.5: Pending compensation for delayed payment of wages

(Amount in ₹)

Year	Approved delay in Days	Approved amount	Delayed compensation Paid	Pending compensation
2016-17	1,47,91,115	99,58,979	73,72,952	25,86,027
2017-18	32,93,541	24,69,287	12,08,776	12,60,511
2018-19	11,39,580	7,28,516	2,03,069	5,25,447
2019-20	3,21,937	2,29,828	88,205	1,41,623
2020-21	2,50,675	1,72,299	68,965	1,03,334
Total	1,97,96,848	1,35,58,909	89,41,967	46,16,942

Source: Departmental data

During beneficiary survey of 1,097 beneficiaries, 71 (6.47 *per cent*) beneficiaries stated that they could not get payment of wages within

⁹ (i) Amrisar: ₹ 7,85,451; (ii) Ferozepur: ₹ 32,507; (iii) Jalandhar: ₹ 1,89,762; (iv) Moga: ₹ 3,05,422; (v) SAS Nagar : ₹ 71,482; and (vi) Sangrur: ₹ 4,50,990.

prescribed limit of 15 days from the date of completion of work and 180 (16.40 per cent) beneficiaries did not know about their payment details.

The Department acknowledged the fact and stated (September 2022) that pending compensation for delayed payments would be cleared as per direction of GoP. It was also stated by the Department that delayed compensation amount would be recovered from the responsible officials. Audit noticed a meager recovery of ₹ 1,697 till November 2022. Recovery of balance amount may be made at the earliest. Delayed payment of wages defeat the very purpose of providing employment in time of need.

3.4 Non-providing of unemployment allowance

Para 3.5 of Operational Guidelines, 2013 provides that if an applicant is not provided employment within fifteen days of receipt of his/her application seeking employment, he/she shall be entitled to a daily unemployment allowance which will not be less than one-fourth of the wage rate for the first thirty days and not less than one-half of the wage rate for the remaining period of the financial year. Further, as per departmental instructions (July 2016), employment register is required to be maintained manually.

Physical records such as demand register for employment demanded and offered were not maintained in any of the selected GPs. Thus, the work demanded and work offered cannot be compared and therefore, the unemployment allowance could not be calculated.

However, the data available on the Management Information System was scrutinised and observations were made.

In selected districts, the unemployment allowance to 1,72,390 HHs was not provided though they had demanded the work. The details are given in **Table 3.6**.

Table 3.6: Unemployment allowance not paid to number of households

Year	Amritsar	Ferozepur	Jalandhar	Moga	SAS Nagar	Sangrur	Total
2016-17	1,303	3,331	2,393	4,578	587	4,510	16,702
2017-18	2,677	4,484	3,800	5,459	771	7,216	24,407
2018-19	11,160	8,976	4,693	7,987	1,171	13,220	47,207
2019-20	11,218	10,119	2,686	8,954	1,983	6,363	41,323
2020-21	14,932	7,238	6,394	6,497	1,107	6,583	42,751
Total	41,290	34,148	19,966	33,475	5,619	37,892	1,72,390

Audit observed that due unemployment allowance was available in MIS data for 2020-21 only. As per this data, out of selected 120 GPs, in 65 GPs of 12 blocks, the unemployment allowance of ₹ 8.35 lakh was to be paid to 723 workers for 6,349 days who demanded the work but not provided within prescribed time limit of 15 days¹⁰. The delay of eligible unemployment

¹⁰ The delay was noticed from one to 20 days.

allowance was ranging between one to 20 days (*Appendix 3.6*). Further, the unemployment allowance was calculated by taking 50 per cent of applicable wages, whereas it was required to be calculated by taking 25 per cent of applicable wages, as the delay was less than 30 days.

The Department accepted the facts and stated (September 2022) that policy in respect of Unemployment allowance had already been submitted to FD for approval. Due to non-framing of unemployment allowance policy, unemployment allowance could not be provided to any beneficiary.

3.5 Mismatch of Departmental data with NREGASoft data

As per para 11.3 of Operational Guidelines, 2013, the entire data is put in the public domain through MIS and is viewable over the Internet and the states must devise a mechanism to ensure integrity of the data being entered.

Scrutiny of the record (August 2021) revealed that there was mismatch between the data related to budget allotment and expenditure, opening and closing balances of fund at State level provided by the Department prepared by a chartered accountant and data uploaded on NREGASoft during 2016-2021. The difference is given in **Tables 3.7 and 3.8**.

Table 3.7: Mis-match of Available funds and expenditure

(₹ in crore)

Year	Data provided by Department		Data as per NREGASoft		Difference	
	Total available fund	Total expenditure	Total available fund	Total expenditure	Total available fund	Total expenditure
1	2	3	4	5	6 (2-4)	7 (3-5)
2016-17	523.20	506.86	542.59	531.27	(-) 19.38	(-) 24.40
2017-18	637.08	607.10	202.83	638.00	434.26	30.89
2018-19	726.03	633.68	240.95	669.76	485.08	(-) 36.08
2019-20	889.97	824.46	188.59	767.33	701.37	57.11
2020-21	1,393.37	1,313.75	230.92	1,240.81	1,162.05	72.94

Source: MIS and Certified Financial Statements

Similarly, out of six selected districts, in three districts¹¹, the difference in the departmental data and data uploaded on the MIS (NREGASoft) regarding funds available and expenditure thereagainst was observed during 2016-2021 (*Appendix 3.7*).

Table 3.8: Mis-match of data in Opening and Closing balances in State

(₹ in crore)

Data available on NREGASoft			
Year	OB	CB	Difference within NREGASoft
A	B	C	D
2016-17	5.71	11.32	CB not available
2017-18	13.22	(-) 435.18	(+) 1.90
2018-19	21.51	(-) 428.81	(-) 456.69
2019-20	47.95	(-) 578.74	(-) 476.76
2020-21	44.33	(-) 1,009.89	(-) 623.07

Source: MIS and departmental data

¹¹ (i) Amritsar; (ii) Ferozepur; and (iii) Jalandhar.

In all selected districts, there was difference within opening and closing balances for the period 2016-2021 within the NREGASoft (*Appendix 3.8*).

The Department accepted the facts (September 2022) and stated that this was due to not updating the data on NREGASoft and any change in the data base could not be made at state level as it is being maintained by NIC. It, further stated that the matter would be taken up with MoRD.

The reply of the Department is not acceptable as it did not disclose as to what really caused such variations in the NREGASoft. As this information is available in the public domain through NREGASoft, the reliability of information should have been ensured.

3.6 Conversion of account into Aadhaar Based Payment

Para 15.2 of Master Circular of 2017-18 provides that the account details of the workers will be updated regularly in the MIS, but in order to make Aadhaar Based Payments (ABP), there is a need for Aadhaar seeding and its mapping at National Payments Corporation of India mapper by the banks. Para 8.8 (ii) of Operational Guidelines, 2013 provides that in order to ensure timely payments to the workers for the work done, State shall fix up maximum time limits for each complete process resulting in payment of wages to the wage seekers, in such a way that each wage seeker gets the wage payments for the work done in a week by the end of the subsequent week.

The physical records were not maintained related to Aadhaar mapping with accounts of active workers.

The data from the Management Information System was scrutinised and following observations were found:-

The details of rejected transaction due to non-mapping with Aadhaar during 2016-2021 in respect of selected blocks are given in **Table 3.9**.

Table 3.9: Transaction rejected due to non-mapping of Aadhaar Cards

Name of Block	Transaction rejected	Amount (in ₹)	Transaction not regenerated	Amount (in ₹)	Regenerated transactions not processed	Amount (in ₹)
Verka	35	51,693	0	0	9	13,492
Rayya	226	17,13,754	0	0	136	1,70,035
GhallKhurd	94	1,37,466	0	0	3	4,713
Zira	242	4,11,002	3	5,528	26	53,545
Mehatpur	117	2,45,759	5	8,146	28	56,691
Lohian	819	11,74,920	7	10,988	23	31,967
Baghapurana	464	3,79,423	4	4,194	129	99,467
Moga-1	177	1,72,165	0	0	3	1,440
Malerkotla	650	7,55,627	0	0	120	1,34,073
Sangrur	950	12,84,780	0	0	0	0
Kharar	2,831	39,43,752	36	42,370	155	2,00,066
Majri	1,578	22,93,841	3	7,540	21	39,667
Total	8,183	1,25,64,182	58	78,766	653	8,05,156

Source: MIS data

From the above table it is evident that:

- In selected blocks 8,183 transactions having ₹ 1.26 crore were rejected due to non- mapping of Aadhaar during 2016-2021.
- 58 transactions of ₹ 0.79 lakh, pertained to six blocks, were not regenerated (August 2021).
- 653 transactions of ₹ 8.05 lakh were neither shown proceeded for payment in individual transaction trial even after re-generation of transactions nor shown as pending transactions available on NREGASoft.

Thus, 711 workers were waiting for payment of their wages in the selected blocks.

In the State, Aadhaar mapping with accounts of active workers was still pending as given in **Table 3.10**.

Table 3.10: Status of conversion of account in Aadhaar Based Payment

Name of entity	Total active workers	Workers converted into Aadhaar based payment	Workers yet to be converted into Aadhaar based payment	Percentage of non conversion
JDCC	16,49,671	7,31,437	9,18,234	55.66
SANGRUR	90,323	49,352	40,971	45.36
Ferozepur	1,05,997	29,538	76,459	72.13
Amritsar	82,873	15,603	67,270	81.17
Moga	82,677	45,475	37,202	44.99
Jalandhar	53,859	22,203	31,656	58.77
SAS Nagar	23,552	9,449	14,103	59.88

Source: Departmental data

Table 3.10 shows that 55.66 *per cent* accounts of HHs were pending for conversion into ABP at State level (March 2021) whereas in selected districts the accounts ranging between 44.99 *per cent* and 81.17 *per cent* were pending for conversion into ABP.

Beneficiary survey results:

All 1,097 beneficiaries surveyed during field visit in selected GPs stated that they were in possession of Aadhaar cards.

Thus, the Department failed to ensure that all the active workers were paid through ABP system. Had all the payments to the workers been converted into Aadhaar based payment, the delay in payments i.e. 15 days from completion of works, possibility of payment to other workers could have been avoided. Further, transparency would be there if accounts of workers were mapped with Aadhaar. Beneficiary survey also showed that Aadhaar cards were available for all the works which were surveyed. Thus, Department had

not taken any sincere efforts for Aadhaar mapping to bring beneficiaries into Aadhaar Based Payment.

The Department stated (September 2022) in exit conference that the compliance would be made shortly. Final compliance was awaited (November 2022) in audit.

Non-mapping of 55.66 *per cent* accounts of HHs for conversion into ABP at State level resulted in lack of assurance as to whether the payments were made to the beneficiary, in whose name, the works were executed and muster roll had been prepared.

3.7 Inadmissible expenditure

Para 12.5.2 of Operational Guidelines, 2013 provides that Central Government gives up to six *per cent* of the total expenditure on administrative expenses. Further, para 12.5.6 provides that expenditure should not be incurred on Specific¹² items.

Scrutiny of the records (August to December 2021) revealed that an amount of ₹ 4.59 lakh was irregularly incurred on maintenance of old vehicles, civil works and on other items which were not covered under the scheme (*Appendix 3.9*).

The Department admitted the fact and assured (September 2022) to recover the irregularly incurred expenditure.

3.8 Conclusion

There were instances of delayed release of funds to the implementing agencies and unemployment allowances were not paid. There were many instances of late payment of wages to the workers. Instances of expenditure on prohibited heads were also noticed.

3.9 Recommendations

- (i) *The Department may ensure that funds are released to the implementing agencies in time to avoid delay in utilisation of funds;*
- (ii) *The Department may ensure timely payment of due wages to the workers;*

¹² (i) Purchase of vehicles and repair of old vehicles; (ii) Civil works; (iii) Salaries/ remuneration of functionaries already engaged by the Government/ PRIs/ any other implementing agency; and (iv) Material procurement for works.

- (iii) The Department may take steps to resolve the issue of non-payment of unemployment allowance to the eligible beneficiaries;*
- (iv) The Department may take steps to ensure that the expenditure is not incurred on prohibited heads of expenditure; and*
- (v) The Department may consider clearing the pendency of compensation for delayed payments to unskilled workers.*

Chapter-IV
Implementation and Employment
Generation

Chapter-IV

Implementation and Employment Generation

The Department had done little to maintain transparency, in release of payments, for execution of works. The mandatory records, like MBs and Muster Rolls were not maintained and the NREGASoft system lacked necessary application control, to prevent system override, for making payments in the absence of validated data from MBs. In the absence of validation checks persons were drawing wages on two job cards simultaneously, on different works. Physical verification of certain works revealed expenditure rendered unfruitful due to works lying incomplete or works lying in various states of disuse. There were cases of short and delayed payment of wages and wages were denied to workers as Government of Punjab had not evolved a mechanism for paying funds/wages for work done over hundred days.

The main objectives of MGNREGS are to provide minimum 100 days of guaranteed wage employment every year to a willing household whose adult members volunteer to do unskilled manual work and to create durable assets to strengthen the livelihood resource base of the rural poor. The scope of works/activities to be taken-up under the scheme are broadly categorised into water conservation and harvesting, drought-proofing, micro and minor irrigation work, renovation of traditional water bodies, rural connectivity and land development etc. The implementation of MGNREGS depends on execution of works against which employment is provided and PDs generated.

4.1 Sample of selected works

As mentioned in previous chapter on planning, the assessment of demand was not based on any survey. The Department had provided employment through allotment of works based on the budget distributed as has been pointed out in Chapter II¹.

In the PA, out of 22 districts, six districts² covering 12 Blocks (two blocks from each selected district), and 120 GPs (10 GPs from each selected block) were selected (*Appendix 1.1*). A sample size of five works including three works executed by GPs and two works executed by Line department in 120 selected GPs were taken for physical survey. Total 600 completed works were required to be checked in selected GPs whereas only 551 completed works were actually test checked.³ Of this, 138 works pertained to

¹ In display of top to bottom approach, the Department asked its field units to prepare a labour budget of ₹ 1300 crore generating 3,71,42,857 PDs.

² (i) Amritsar; (ii) Ferozepur; (iii) Jalandhar; (iv) Moga; (v) Sangrur; and (vi) SAS Nagar.

³ Only labour component of works executed by line departments was checked during field audit as the material component was borne by the line department.

Line departments and 413 works pertained to GPs. The sample fell short of 49 works because no work was executed during 2016-2021 in four⁴ selected GPs and in some other GPs, less than five works were completed during the audit period. 413 works executed by GPs included renovation of ponds, cleaning of ponds, berms works and plantation works.

4.2 Generation of Person Days for works executed

Availability of records relating to the test checked works was as under:

Table 4.1: Convergence and GPs works

Sr. No.	Descriptions	Available Related to Line department	Available Related to GPs	Not Available Related to Line department	Not Available Related to GPs	Total Related to Line department works	Total related to GPs works
		A	B	C	D	A+C	B+D
1.	Estimates	81	192	57	221	138	413
2.	Sanction	101	242	37	171	138	413
3.	Muster Roll	104	295	34	118	138	413
4.	Manual MB	60*	185	78	228	138	413
5.	Payments on Labour	373.94	1,058.56	----	---	373.94	1,058.56
6.	Payments on material	220.59	320.26	---	-----	220.59	320.26
Total						594.53	1,378.82

Source: Departmental data

* Out of 60 manual MBs, measurement of works only was mentioned in 5 MBs and out of 185 manual MBs, measurement of works only was mentioned in 20 MBs.

Audit findings relating to these works are discussed below:

1. Convergence works: As per chapter 15 of the Operational Guidelines, the objectives of MGNREGS, namely creation of durable assets and securing livelihood of rural households, can be facilitated through convergence of MGNREGS works with resources of other programmes/ schemes available with GPs and other line departments. These resources would be in the nature of availability of funds, technical expertise and knowhow of officials of the line departments. However, it must be ensured that while exploring options of convergence, MGNREGS do not substitute resources from other sectors or schemes. The projects which are identified for convergence are required to be discussed in the Gram Sabhas located in the project area.

However, it was noticed that all the convergence works were decided and marked as convergence by the POs and no discussion was held in Gram Sabhas. In this scenario, whether the works were convergence works in

⁴ (i) Thater kalan (Ghall Khurd); (ii) Khursadpur (Mehatpur); (iii) Nannu Majra; and (iv) Balongi Colony (Kharar).

the true sense or not could not be verified in audit. It could also not be verified whether other sector resources were substituted by MGNREGS resources.

- 2. Work Estimates:** Estimates in 57 works of convergence and 221 GP works were not found available in files. The correctness of the expenditure incurred on each component could not be verified in audit in such cases. Even out of the works for which Budget Estimates were available it was found that out of 12 selected blocks, in nine blocks, 51 works were administratively approved for ₹ 1.52 crore against which an amount of ₹ 2.01 crore was incurred during 2016-2021. This resulted into excess expenditure of ₹ 0.49 crore over sanctioned amount for which revised sanction was not obtained from competent authority. The details are given in **Table 4.2**.

Table 4.2: Excess expenditure beyond sanction amount

(₹ in lakh)

Block	Baghapurana	Malerkotla	Lohian	Moga-1	Ghal Khurd	Sangrur	Zira	Kharar	Majri	Total
No. of works	14	7	2	6	4	3	4	3	8	51
Sanctioned Amount	52.59	17.96	1.83	38.11	5.96	8.02	4.27	6.89	16.16	151.79
Actual expenditure	72.75	21.4	2.32	53.23	7.65	10.92	4.92	8.58	19.30	201.07
Excess Expenditure	20.16	3.44	0.49	15.12	1.69	2.9	0.65	1.69	3.14	49.28

Source: Departmental data

Further, it was also noticed that out of six, in four selected blocks in respect of 28 completed works, an expenditure of ₹ 63.34 lakh was incurred against the sanctioned amount of ₹ 194.27 lakh, which resulted into savings of ₹ 130.93 lakh, as detailed in **Table 4.3**.

Table 4.3: Savings against sanctioned estimates

(₹ in lakh)

Block	Malerkotla	Mehatpur	Sangrur	Zira	Total
No. of works	8	8	8	4	28
Sanctioned Amount	75.89	19.38	74.26	24.74	194.27
Actual expenditure	24.12	8.25	24.08	6.89	63.34
Less Expenditure	51.77	11.13	50.18	17.85	130.93

Source: Departmental data

The huge variations between the estimated cost and actual expenditure on the works showed that the estimates of works were not prepared on realistic basis. The Department acknowledged the fact and stated (September 2022) that the instructions would be issued to field offices to prepare the estimates in a realistic manner.

- 3. Sanctions:** Sanctions in 37 works of convergence and 171 GP works were not found attached in files, which showed the works were executed without required approval. Thus, in the absence of required sanctions, the possibility of unapproved work/fictitious work getting executed could not be ruled out.

- 4. Muster Roll:** Muster Roll in 34 works of convergence and 118 works of GPs were not found available in files; still payments were made based on entries in the NREGASoft muster rolls.

As muster rolls are the base of generation of FTOs, non-maintenance/non-availability of the Muster rolls makes the payments doubtful and questionable. Without acquittance of the beneficiaries, the veracity of payments could not be verified.

- 5. Measurement Books (MB):** Para 7.5 of Chapter II of section 1 of CPWD Manual stipulates that the measurement Book is one of the most important records. It is the basis of all accounts of quantities of work done, purchase made etc. and it must contain such a complete record of facts as to be conclusive evidence in court of law. The description of the work/materials must be lucid, and such as to admit easy identification and check. MBs in 78 works of convergence and 228 GP works were not available in work files. Without verification of MBs, Audit could not ascertain the accuracy and authenticity of payments made against the works.

In five line works and 20 GP works, the measurement was only in terms of quantity and not in monetary terms.

Para 7.13.2 of MGNREGS Operational Guidelines, 2013 provides that weekly measurement of works should be undertaken by measurement officers (Technical Assistants/Overseers/Junior Engineers). Measurement officers should ensure that all measurements are taken within three days after close of weekly muster rolls. This is crucial for timely payment of wages. Further, para 7.13.4 explained that measurement recorded in MBs need to be entered in NREGASoft to determine valuation of work done.

In audit of records in the Verka (41 works) and Rayya Blocks (seven works), it was noticed that the measurement of works entries were not recorded in the MBs. However, funds transfer orders were generated by overriding the system and payment of wages was made by entering '0' as MB number and '0' as page number of the MB in MIS. It was not feasible to make the task entries in a single page of MB. This shows that it was done only for generation of FTOs and entries relating to mandatory records of the executed works were not made. FTOs in respect of these 41 selected works and seven selected works of Verka and Rayya block respectively were generated and payment of ₹ 45.93 lakh and ₹ 7.57 lakh respectively were made without measurement of executed works.

Further, it was observed that a payment of ₹ 13.99 lakh was made by the implementing agency without measurement of the works in 13 works in two other blocks. In absence of measurement of works, genuineness of works executed could not be verified. Also, the genuineness of wages paid could not be verified.

In light of the fact that basic records at GP level were not available, yet were found entered in the NREGASoft, Audit relied on the works implemented in the selected GPs where measurement books were available to arrive at a meaningful analysis of the works undertaken and PDs generated. The PDs generated in our sample, for such cases came to 4,65,064 PDs. Against this, a total of 6,28,300 PDs were claimed to have been generated in NREGASoft in the selected GPs. The difference of 1,63,236 PDs had no basis. This, however, did not mean that the entire demand at the GP level had been met as no such assessment was available anywhere with the Department because such an exercise to assess the demand was not made by the Department as discussed earlier in this report. The authenticity of the payments made against the differential PDs was questionable and needed investigation.

The Department accepted the facts and stated (October 2022) that the record entries would be made regularly in the MBs and MIS data in future.

The fact that departmental officials were not maintaining mandatory record, was making authenticity of the executed works and payments made there against, doubtful. The serious lapses in not maintaining the requisite records need to be investigated by the Department.

Besides, a number of other irregularities were noticed as detailed below:

4.2.1 Irregular booking of expenditure

Para 11.5 (xiii) of Operational Guidelines, 2013 provides that no expenditure can be booked against a work after it is shown as completed in MIS.

Scrutiny of MIS data on NREGASoft regarding completed 29 works of one selected block⁵ of district Ferozepur revealed that expenditure of ₹ 1.47 crore was booked in NREGASoft against these works. Out of booked expenditure, ₹ 0.61 lakh was booked after the works were shown as completed in MIS during 2016-2021 (*Appendix 4.1*). Thus, the expenditure booked after completion of works indicated that the MIS data was not reflecting a true picture on a particular date on which the work was entered as completed.

The Department accepted the facts (September 2022) and stated that the matter was being scrutinised based on technical angles.

The Department needs to urgently investigate and resolve the matter as this kind of system override has exposed the system to possibility of large scale manipulation and fraud. In all cases where the status of works was wrongly shown, action may be taken on those responsible.

⁵ Ghall Khurd.

4.2.2 Non-providing of Work site facilities

Para 7.12 of Operational Guidelines provides that work site facilities⁶ are to be provided. The first aid box should be replenished as and when required and should not have medicines that are expired. Provision of drinking water may require trolleys for fetching water from long distances. In case the children below the age of six years accompanying the women workers at any site are five or more, a crèche will need to be provided. Para 7.12.5 provides that all expenditure on worksite facilities should be booked as part of administrative expenditure and not as part of work.

Scrutiny of record revealed that no work site facility in sampled works were provided to the workers as no expenditure was incurred for providing these facilities. The beneficiary survey of the 1,097 beneficiaries showed the following:

- 154 (14.04 *per cent*) beneficiaries stated that drinking water facility at work sites was not adequate; and
- 841 (76.66 *per cent*) beneficiaries stated that first aid facility at work sites was poor.

In the exit conference (September 2022), the Department acknowledged the fact and assured to take necessary corrective measures. The Department stated (October 2022) that no funds were provided by the headquarter office for this purpose.

The reply is not acceptable as funds were available under the head of administrative expenses. Moreover, non-availability of basic facilities at work sites might result into exclusion of women/old-age beneficiaries in MGNREGS works.

4.2.3 Non-verification of the bills/vouchers at the worksite

Rule 7.11.5 of Operational Guidelines, 2013 provides that when a work is in progress, the workers engaged in that work will select, from among themselves, not less than five workers, on a weekly rotational basis, to verify and certify all the bills/vouchers of their worksite, at least once a week.

Scrutiny of records and information of 551 sampled works collected from the selected 12 Block offices revealed that this aspect of verification/certification of bills/vouchers was not operationalised.

⁶ Medical aid, drinking water and shade.

The Department replied (October 2022) that vouchers, bills and muster rolls would be got verified from at least five workers who would be deputed on that work.

Beneficiaries survey results

All the 1,097 surveyed beneficiaries were not aware about the social audit. Thus, shortfall in conducting of social audit affected the monitoring mechanism of works executed.

4.2.4 Non-maintenance of Wage and Material ratio

Para 20 of schedule-I of MGNREGA provides that for all works taken up by the Gram Panchayats and other implementing agencies, the cost of material component including the wages of the skilled and semi-skilled workers shall not exceed forty *per cent* at the District level.

While discussing the CAG's Report for the year ended March 2012 (Paragraph 2.2.9.5.2), PAC settled the para (September 2014). However, it was noticed that the irregularity still persists in the Department.

Out of six selected districts, one district⁷ had not maintained the prescribed wage material ratio (60:40). The percentage of expenditure incurred on materials was more than the prescribed limit of 40 *per cent* and expenditure incurred on wages was lower than the prescribed limit of 60 *per cent* at district level, as given in **Table 4.4**.

Table 4.4: Non-maintenance of Wages Material ratio

(₹ in crore)

Year	Labour expenditure on cost basis	Material expenditure on cost basis	Total expenditure	Percentage expenditure on labour	Percentage expenditure on material
2016-17	8.23	15.36	23.59	34.89	65.11
2017-18	17.03	8.28	25.30	67.28	32.72
2018-19	22.48	20.64	43.12	52.13	47.87
2019-20	31.96	18.92	50.88	62.81	37.19
2020-21	55.34	52.60	107.94	51.27	48.73

Source: Departmental data

Table 4.4 shows that the wages and material ratio was not maintained during 2016-17, 2018-19 and 2020-21 and expenditure on material was incurred in excess of prescribed limit of 40 *per cent*.

The Department acknowledged the fact and assured (September 2022) to take necessary corrective measures. The responsibility of the authority who sanctioned/approved the works in which material cost exceeded the prescribed limit may be fixed.

⁷ Ferozepur.

4.2.5 Payments made to mates from unauthorised component resulting into extra burden on Central Government

Para 4.1.2 (vi) of Operational Guidelines, 2013 provides that the cost of payments to the technical personnel including the mates, Technical Assistant etc. shall be part of the material component.

In selected 30 GPs of four blocks, 37 'Mates' were deployed by the GPs for the tasks such as; giving mark out, taking measurement, maintenance of MBs and updating the job cards with details of each worker, quantum of work done and wages received. An amount of ₹ 15.93 lakh was paid to the mates during 2016-2021 against the due amount of ₹ 23.41 lakh. The payment was made out of funds available for unskilled workers whereas it should have been paid out of funds of material component i.e. wages of semi-skilled workers. Thus, making of payment out of unskilled component not only resulted in extra burden on this component but also short payment of ₹ 7.48 lakh of wages to the mates. This showed that state Government was reluctant to pay wages from the state component.

The Department admitted the fact and stated (September 2022) that responsibility would be fixed and assured to make a mechanism to break such type of misappropriation. However, compliance was awaited (November 2022).

4.2.6 Short /non-payment of wages

(A) Para 16 of Schedule-I of NREGA-2005 provides that payment should only be made based on the measurements taken at the worksite by the authorised person within three days of closure of the muster roll. The State Government shall ensure that adequate technical personnel are deployed to complete the work within the stipulated period.

It was observed that in two selected GPs⁸, the wages of unskilled workers were paid less than the scheduled rates in two works without entering the reduced rate entry in the MB. The PO reduced the wage rate according to the executed work in 34 muster rolls in which 630 workers were engaged and an amount of ₹ 0.94 lakh was short paid to them during 2020-21 (*Appendix-4.2*). Thus, the workers were denied their legitimate payment of wages.

The Department stated (September 2022) that corrective measures to provide the wages to the workers would be taken. However, final compliance in this respect was awaited (November 2022).

(B) Para 7.14.2 of Operational Guidelines, 2013 provides that Pay orders can be generated through the software after weekly muster rolls and measurements recorded in Measurement Book are entered into NREGASoft.

⁸ Tharaj and Sukhanand of Baghapurana block of Moga District.

In order to assure timely payment of wages to the labour, pay orders should be generated within 3 days after close of weekly muster rolls.

Scrutiny of records (September to December 2021) revealed that the seven works were executed during 2018-2021 in seven selected GPs of five selected blocks⁹. In these works, 168 workers were deployed through eleven muster rolls and 945 PDs were generated. However, the said Muster Rolls were not entered in MIS for generating pay orders due to which the wages amounting to ₹ 2.49 lakh were not paid to the workers engaged to execute the work. In MIS data, the attendance against these workers was marked 'Zero'. Therefore, the workers were denied, their legitimate payment of wages against the work done.

The Department admitted the facts and stated (September 2022) that expenditure was incurred in excess of the estimates and FTOs could not be generated by block offices and assured to take all necessary corrective measures for payment of wages. However, compliance was awaited (November 2022) in audit.

(C) Scrutiny of muster rolls of four PO offices¹⁰ revealed that wages of, ₹ 18,998/- (*Appendix 4.3*) were paid short to 20 workers in 14 muster rolls as explained below:

- payment of wages of ₹ 3,964/- to the four workers was denied by the PO office of Baghapurana as these workers had worked in excess of 100 days during the year 2020-21. Denial of payment of wages for the works done in excess of 100 days was irregular as the Department was required to pay the wages beyond 100 days from the State Fund. Further, there was no in-built check in NREGASoft to flag cases where the beneficiary had worked for 100 days.
- Similarly, wages of ₹ 15,034/- in respect of 16 workers were paid short by marking less attendance in 11 muster rolls.

The Department admitted the facts and stated (September 2022) that the GoP had not framed policy for the payment of more than 100 days of wages during the financial year to a house hold. Further, Department assured to take up the matter with GoP to frame the policy. Compliance was awaited (November 2022) in audit.

The NREGASoft should have mechanism of highlighting the cases where 100 days employment has been generated so as to ensure provisioning of the wages from the State Funds for the period beyond 100 days.

⁹ Baghapurana, Moga-1, Lohian, Mehatpur and Rayya.

¹⁰ Baghapurana, Kharar, Mehatpur and Rayya.

In above cases, the responsibility of officials/officers concerned may be fixed as the records showed that workers had performed their duties at work site but wages were denied to them. The Department may investigate whether the beneficiaries had actually worked and if so, the reasons for non-payment to the beneficiaries may be examined. Department may also investigate into the reasons for allowing workers to work beyond 100 days.

4.2.7 Irregular payments

(i) Employment to the deceased workers

Para 3.1 (iii) of Operational Guidelines, 2013 provides that apart from door-to-door survey for identification of eligible HH for registration under MGNREGS, details of individuals in the registered households should also be verified by the Panchayat Secretary with assistance of Gram Rozgar Sahayak. Corrections in the database should be made after due verification.

Audit had collected copy of death register from Civil Surgeon of selected districts to compare the deceased persons with the names of workers to whom work had been provided during 2016-2021. During comparison of records of Civil Surgeon with the online registration register of selected GPs, it was noticed that total 231 Job Card Holders (JC Holders) died in six selected blocks of four districts¹¹ during 2016-2021. Out of which, 18 deceased JC holders pertaining to 14 selected GPs had got work during June 2016 to January 2021 as well as wages of ₹ 63,633 were paid after their death (*Appendix 4.4*) during April 2016 to January 2020. Block and GPs wise details are given in **Table 4.5**.

Table 4.5: Details of Blocks and GPs where payment was made to deceased workers

Block	Verka	Rayya	Moga-1	Baghapurana	Kharar	Lohian	Total
Number of JC holders deceased	46	52	66	34	13	20	231
No. of deceased JC holders shown as working	2 (2 GPs) ¹²	6 (5 GPs) ¹³	3 (2 GPs) ¹⁴	5 (3 GPs) ¹⁵	2 (2 GPs) ¹⁶	0	18 (14 GPs)
Wages paid (in ₹)	19,439	29,204	3,918	8,180	2,892	0	63,633

Source: Departmental data

Further, out of above 231 deceased workers, 42 workers of five selected blocks were shown as demanding work. Moreover, the Department was also offering them work for 590 days as depicted in NREGASoft data. It is pertinent to mention here that Audit also approached the family members of

¹¹ (i) Amritsar: Rayya and Verka; (ii) Jalandhar: Lohian; (iii) Moga: Moga-I and Bagha Purana; and (iv) SAS Nagar: Kharar.

¹² (i) Ball Kalan; and (ii) Ganushabad.

¹³ (i) Butari; (ii) Gagadbhana (two cases); (iii) Khanpur; (iv) Palah; and (v) Dayan Pur.

¹⁴ (i) Charik Patti Sarkar (two cases); and (ii) Daudhar Garbi.

¹⁵ (i) Kale Ke (three cases); (ii) Lagiana Nawana; and (iii) Tharaj.

¹⁶ (i) Kailaon; and (ii) Mausala.

deceased workers and they confirmed the fact that the workers had died which confirmed the irregular payments.

The Department, while admitting the facts stated (September 2022) that responsibility would be fixed and assured to make a mechanism to break such type of misappropriation. However, compliance was awaited (November 2022).

(ii) Providing employment on two Job Cards simultaneously

Para 3.1.4 of Operational Guidelines, 2013 provides that every registered household will be assigned, through the system, a unique registration number. The registration number shall be assigned in accordance with the prescribed coding system. The registration shall be valid for a period of five years and may be renewed/re-validated after following the process prescribed for renewal/revalidation as and when required.

Scrutiny of MIS data i.e. online register available for registration of beneficiaries for the period 2016-2021 revealed that six POs issued more than one job card to 315 HHs in 37 GPs in contravention of ibid guidelines. Providing of work on second JC for 14,319 days to 174 workers and payment of wages ₹ 34.05 lakh on second JC was also irregular. This resulted into undue favour to particular households and deprived the other wage seekers to get employment.

Further, test check of data in respect of employment details provided in NREGASoft revealed that 31 JC holders of 20 GPs to whom double JCs were issued were doing work on both JCs simultaneously. This resulted into irregular payment of ₹ 1,60,087 (**Appendix 4.5**) by providing employment on both JCs simultaneously as details given in **Table 4.6**.

Table 4.6: Details of double JCs issued and employment provided

(Amount in ₹)

Block	Verka	Rayya	Moga-1	Baghapurana	Lohian	Mehatpur	Total
No. of double JC issued (No. of GPs)	14 (4)	84 (9)	111 (8)	71 (8)	34 (7)	1 (1)	315(37)
JC holders worked on both JCs simultaneously (GPs)	0	6 (5)	9 (6)	11 (6)	5 (3)	0	31 (20)
Amount of irregular payment	0	26,167	67,165	37,421	29,334	0	1,60,087

Source: Departmental data

(iii) Excess payment of wages to the unskilled workers

Scrutiny of records (December 2021) of four selected blocks¹⁷ revealed that excess payment of wages of ₹ 24,244 for 94 PDs was given in 18 muster rolls by marking excess attendance while uploading it online instead of actual attendance on original muster rolls. This resulted in giving undue favour to the workers by enhancing their working days during generation of FTOs (**Appendix 4.6**).

¹⁷ (i) Baghapurana (Moga); (ii) Lohian (Jalandhar); (iii) Kharar (SAS Nagar); and (iv) Rayya (Amritsar).

The Department admitted the facts and assured to start a drive from October 2022 to delete the Job Cards of deceased workers; responsibility would be fixed and a mechanism would be put in place to prevent such type of misappropriation. Final action was awaited (November 2022).

4.3 Quality of Works

The outcomes of physical verification of completed works are discussed in succeeding paragraphs:

4.3.1 Incomplete Works

Rule 17.6 (a) of PFR Vol-I provides that it is not sufficient merely to have sanction of competent authority to the expenditure, but it must not be entertained until the budget has been passed and the requisite funds communicated.

(A) The PO Mehatpur (District Jalandhar) accorded (January 2018) administrative approval of ₹ 1.90 lakh which included, ₹ 0.82 lakh of GPs' share and rest of the amount was to be incurred from MGNREGS funds for construction of park.

It was noticed that without obtaining the share of the GP, the work was started and expenditure of ₹ 0.97 lakh (₹ 0.25 lakh on labour and ₹ 0.72 lakh on material) was incurred during February to May 2018. Though, the MIS report indicated the work as completed but during physical verification (January 2022) of the park, it was noticed that the park was lying incomplete as only one side boundary wall was constructed. Thus, due to non-completion of park expenditure of ₹ 0.97 lakh remained unfruitful.



Incomplete Park at GP, Parjian Khurd (04.01.2022)

(B) Similarly, with a view to generate 796 PDs, the work of construction of play field in GP Rupewal, PO Lohian, Jalandhar was sanctioned (2020-2021) for ₹ 6.10 lakh¹⁸. However, it was observed that the work was stopped after incurring an expenditure of ₹ 0.30 lakh as the site was situated in a low lying area and waste water accumulated there. Thus, due to selection of inappropriate site, the expenditure of ₹ 0.30 lakh incurred on this work was unfruitful.

¹⁸ GP funds ₹ 1.00 lakh; and MGNREGS funds ₹ 5.10 lakh.

(C) The work of construction of park with various sports facilities at GP Ramuwala Harchoke, Block Moga-I was sanctioned (2017-18) for ₹ 13.00 lakh. It was observed that ₹ 10.37 lakh was incurred on execution of work during March 2018 to August 2019 and in MIS data the work was shown as complete.



**Pond at GP Ramuwala Harchoke
(02.11.2021)**

However, during physical verification, it was observed that the work was lying incomplete as work to provide sports facilities was not executed in the park, due to which the park was found in very dilapidated condition. Consequently, the park was not in use and expenditure of ₹ 10.37 lakh was unfruitful. It also resulted in denial of intended benefits of the park to the people of the village.

The Department acknowledged the audit observation and stated (September 2022) that directions would be issued to the field offices to incur the MGNREGS funds on fruitful works and assured to take strict action, if discrepancies were found in the districts in this regard. However, compliance was awaited (November 2022).

(D) In terms of Para 14.1 of Operational Guidelines, 2013, the important objective of the MGNREGS is to create durable assets and strengthen the livelihood resource base of the rural poor. It is, therefore, of utmost importance to ensure good quality and durability of assets being created under MGNREGS.

Audit observed that a work was sanctioned (November 2019) for ₹ 2.67 lakh to construct a street - brick work from Baljinder Singh House to village Phirmi¹⁹ at GP 'MiranKot Kalan', Block Verka District Amritsar. An amount of ₹ 2.66 lakh (Material: ₹ 2.38 lakh and Labour ₹ 0.28 lakh) was spent during 2019-2020 for execution. During physical verification, it was observed that the work was partially executed due to objections raised by the land owners and the material costing ₹ 0.94 lakh was lying with the vendor. However, the status of the work had been depicted as complete in the MIS data.



**Street work at GP MiranKot Kalan
(20.09.2021)**

The Department acknowledged the fact and stated (September 2022) that the directions would be issued to the field offices to take appropriate action against the responsible person. However, the compliance was awaited (November 2022) in audit.

¹⁹ Outer limit of village.

4.3.2 Wasteful expenditure

(i) Work of cleaning and digging of pond of 'Dere Wala' was executed during 2020-21 at Sukhanand Village - District Moga under MGNREGS. The work was completed after incurring an expenditure of ₹ 4.57 lakh. During physical verification of the site, it was observed that instead of using the pond for village wastewater, the villagers were using this pond for storage of cow/buffalo dung cake. Thus, incurring of expenditure for cleaning of pond was defeated.



Pond at GP, Sukhanand
(16.12.2021)

(ii) The PO Baghapurana incurred an expenditure of ₹ 8.14 lakh on cleaning of silt and digging of pond at Gholia Kalan. During physical visit, it was noticed that there was no water in the pond and the residents were dumping debris and other material in it. Thus, the dumping of debris in the pond area has defeated the purpose of cleaning of the pond.



Pond at GP, Gholia Kalan
(07.12.2021)

(iii) Works of Renovation of community ponds in GPs Dhindsa and Mansur Deva Gram Panchayats of Block Ghall Khurd and Zira respectively were executed between May 2020 and January 2021. The works were completed after incurring an expenditure of ₹ 10.50 lakh²⁰. During physical verification of the sites of works (November and December 2021), no renovation work of pond was found executed in the pond of Mansur Deva and it was covered with jungle jaala booti whereas work was found executed in May 2020 in the pond located in Dhindsa GP.



Pond at GP, Mansur Deva
(21.12.2021)



Pond at GP, Dhindsa
(17.11.2021)

²⁰ Dhindsa: ₹ 0.16 lakh and Mansur Deva: ₹ 10.34 lakh.

(iv) The work of renovation (earthwork excavation, retaining wall, ring bunds etc.) of pond in GP Dhudike, Block Moga-I, District Moga was technically sanctioned (June 2020) for ₹ 8.12 lakh. The work was executed between June 2020 to January 2021 and expenditure of ₹ 7.70 lakh was incurred.



**Pond at GP, Dhudike
(16.12.2021)**

As per NREGASoft data, the status of the work had been shown as completed. During physical verification, the work was found incomplete.

(v) It was observed that the work of renovation of pond located in GP Daudhar Garbi, Block Moga-I, District Moga was executed every year since 2017 by the Gram Panchayat under MGNREGS and an amount of ₹ 35.86 lakh was incurred on the works during 2017-2021. As detailed in **Table 4.7**.

Table 4.7: Expenditure on the same pond in four years

(Amount in ₹)

Year	Name and code of work	Status of the work	Actual expenditure
2017-18	Pond Work WH/40166	Completed	10,52,461
2018-19	Pond Work WH/41643	Completed	9,17,560
2019-20	Pond Work WH/86197	Completed	6,53,522
2020-21	Pond Work WH/92308	Completed	9,63,106
Total			35,86,649

Source: Departmental data

During physical verification (November 2021) of the work, it was noticed that no inlet channel for water was found at site from where the water was to be collected in the pond. The water was not available in the pond and the villagers were dumping debris and other waste material in it. Thus, incurring of huge expenditure for renovation of pond was unjustified.



**Pond at GP, Daudhar Garbi
(10.11.2021)**

(vi) The work of construction of Retaining wall, digging and cleaning of pond located in GP Awan Khalsa, Block Mehatpur, District Jalandhar was sanctioned (October 2018) for ₹ 7.01 lakh. Against the approved cost, an amount of ₹ 3.44 lakh was incurred on the work and it was shown as complete in MIS. However, during physical verification, it was noticed that the work of retaining wall was



**Pond at GP, Awan Khalsa
(30.12.2021)**

not completed and the pond was not being maintained. The non-completion of the work of pond would lead to non-accumulation of excess water during rainy season.

The above shortcomings highlight that neither intended infrastructure nor durable assets were created despite incurring expenditure of ₹ 70.21 lakh, thus, affecting the lives of the rural poor.

The Department stated (September 2022) that directions would be issued to the field offices to execute the work according to the guidelines of the scheme. The reply of the Department is not acceptable as reasons for incomplete work were not given. The Department may investigate and fix responsibility on delinquent officials as ₹ 70.21 lakh remained unfruitful on the above mentioned works.

4.3.3 Doubtful execution of work

(A) The work of construction of street in GP Samalsar, block Baghapurana, District Moga was sanctioned (October 2019) for ₹ 10.25 lakh. In the scope of work, the interlocking tiles were to be laid after preparation of sand bed. As per the technical sanction and approved estimate of the work, total area of 14,169 square feet (Sq. ft) was to be covered with interlocking tiles.

However, during measurement of the work done by Audit by obtaining technical assistance of the departmental officials, it was found that total area of 9,995 square feet was covered with tiles whereas as per records it was shown as 14,169 square feet. Therefore, a doubtful execution of 4,174 sq. ft was made and an amount of ₹ 1.17 lakh was booked only on tiles. The actual expenditure on other components i.e. labour, sand, cement etc. could not be calculated. Thus, due to discrepancies, doubtful execution could not be ruled out.

The Department acknowledged the fact and stated (September 2022) that the directions would be issued to the field offices to take appropriate action against the responsible person. However, compliance in this respect was awaited (November 2022) in audit.

(B) Scrutiny of record of work of construction of park at GP Khizrabad block Majri district SAS Nagar revealed that against the estimated provision of ₹ 0.25 lakh for purchase of grass, an expenditure of ₹ 0.90 lakh was incurred. Further, 9,215 saplings plants were also claimed to be procured for ₹ 1.47 lakh, whereas there was no provision for plantation in the estimate. No plant saplings were found planted. Moreover, no entry of plants was found made in the MB for making payment. Thus, the Department not only incurred an excess expenditure of ₹ 0.65 lakh on grass but also incurred doubtful expenditure of ₹ 1.47 lakh on plantation of trees.

The Department stated (October 2022) that letter would be issued to GRS and TA concerned and final reply would be submitted after obtaining clarification from them. Reply of the Department was not acceptable as neither the plants expenditure was allowed in estimate nor plantation was appearing in the measurement book.

(C) During Physical verification of the works executed and beneficiaries' surveyed at the Gaggad Bhana Gram Panchayat, Rayya (Amritsar), it was noticed that the works were not found executed at ground level. As per muster roll, an amount of ₹ 6.10 lakh was incurred on plantation at the jungle clearance site in the village during 2020-21 but no plantation by the Forest Department was found on the site. Three stage photographs of the execution of works were not attached in the work file.

The Department stated (September 2022) that the reply from the district concerned was still awaited and action would be taken on the basis of the reply received from the district concerned. The reply was not acceptable because during physical visit to the site with departmental officials, audit observed that the work was not executed at site, for which no justification was provided.

Thus, the payment was made for non-existent works. Therefore, the departmental inquiry should be initiated in such cases for taking appropriate disciplinary action against the defaulting officials.

4.3.4 Irregular use of JCB Machine

The scheme guidelines para 15.4.2 (VI and VII) strictly prohibits the deployment of machine for excavation works. During test check of pond work in GP Samalsar, it was noticed that the Gram Panchayat incurred an expenditure of ₹ 0.53 lakh on hiring of JCB machine for excavation of village pond instead of deploying manual labour available with them.

The Department stated that (October 2022) the point was noted for compliance and necessary directions would be issued to the GRS/Sarpanch to stop the irregular expenditure from the MGNREGS funds. However, the fact remains that the work was done in contravention of the scheme guidelines and strict action may be taken against the officials concerned.

4.3.5 Irregular procurement of material by the GPs

As per para 7.1.7 of master circular MGNREGS 2019-20, if some items are to be used across the entire block e.g. bricks, reinforcement bars etc., then the requirement from each GP for the entire financial year may be aggregated at the block level. The BDPO shall call a tender for such aggregated items so that materials are procured at competitive rates and economies of scale are achieved. The BDPO shall approve the vendors along with rates for

procurement of the aggregated items. In all such cases, the GPs may procure the material at approved rates through vendors approved by BDPO.

Scrutiny of records and information provided by the selected blocks in respect of procurement of material for the works in the GPs concerned revealed that procurement of material like bricks, cement, steel etc. was purchased by the GPs on the basis of quotations and no tender were called for by the POs concerned for the procurement of material for the works in the GPs. It was also noticed that rates of material like bricks, cement and steel was fixed by the Collector of districts concerned in the four districts out of six selected districts. However, in Kharar and Majri blocks (SAS Nagar), no such rates were fixed by the district collector and it was noticed that during 2016-2021, material like cement, interlock tiles, bricks etc. were purchased by the selected GPs for the selected works for ₹ 20.71 lakh (Kharar: ₹7.80 lakh and Majri: ₹ 12.91 lakh) on the basis of quotations. No assessment was worked out at block level for the requirement of material in the block. It was also noticed that no tenders were called for and no rates were approved by PO Majri and PO Kharar. The deviation from the rules ibid resulted into irregular purchase of material in the blocks by the GPs and possible non-detection of competitive rates.

On being pointed out, the Department replied that this matter would be taken up with higher authority and procurement would be made as per their instructions. Reply of the Department is not tenable as the material purchased on quotation basis, in contravention of the guidelines, should have been investigated promptly and remedial measures taken.

4.4 Analysis of MIS data

As MIS data maintenance at the GP or block level was poor, the data available publicly in the NREGASoft was perused for audit analysis. It was noticed that there were inconsistencies even in the data, so available.

4.4.1 Shortfall in achievement of targets of execution of works

Para 7.17 of Operational Guidelines, 2013 provides that there should be a strategy to address incomplete works. Further, para 7.17.4 of Operational Guidelines, 2013 provides that no sanction should be given to those Programme Implementing Agencies (PIA) where works are lying incomplete for more than one fiscal year, after the year in which these were proposed.

The overall status of work was taken from MIS. The status of works approved, completed, incomplete and not started in the selected districts during 2016-2021 is given in **Table 4.8**.

Table 4.8: Status of works in selected Districts

District	Work to be executed	No. of works completed	No. of Works not completed/suspended	Expenditure of incomplete works (₹ in crore)	No of works not started
Amritsar	36,583	6,941	11,908	45.09	17,734
Moga	17,132	4,682	7,778	34.17	4,672
Jalandhar	26,686	6,013	17,001	41.52	3,672
Mohali	16,089	1,944	9,666	36.03	4,479
Ferozepur	44,429	7,432	26,556	98.65	10,441
Sangrur	47,536	7,630	16,138	51.40	23,768
Total	1,88,455	34,642	89,047	306.86	64,766

Source: NREGASoft data

In the selected districts out of 1,88,455 works, only 34,642 (18.38 per cent) were completed and 89,047 were lying incomplete as of March 2021 besides, 64,766 were not started even after approval.

In selected blocks, out of approved 48,564 works only 9,552 (19.67 per cent) were completed, whereas 23,939 were lying incomplete/suspended besides 15,074 were not started at all during 2016-2021 (*Appendix 4.7*). Further, in selected GPs, only 1,573 works were completed, 3,172 works were lying incomplete and 1,759 works were not started during 2016-2021.

Further, 21 new works costing ₹ 21.14 lakh were allotted to GP Sahoke during 2020-21 despite the fact that GP did not complete three works during 2018-19, in contravention of MGNREGS Rule 7.17.4.

The status of total number of works to be executed in State, number of works completed is given in the **Table 4.9**.

Table 4.9: Status of approved works

(₹ in crore)

Year	No. of works to be executed	No. of works completed	No. of incomplete works	Expenditure incurred on incomplete works	No. of works abandoned	Expenditure incurred on abandoned works	No. of works suspended	No. of works not started
1	2	3	4	5	6	7	8	9
2016-17	47,667	20,115	129	3.41	11,766	1.65	0	15,657
2017-18	63,802	34,816	399	11.66	6,990	1.75	13	21,584
2018-19	96,600	40,318	4,819	82.28	9,799	0.08	51	41,613
2019-20	1,04,701	25,439	32,196	372.86	6,678	0	181	40,207
2020-21	1,49,356	7,125	77,930	520.43	1,913	0	132	62,256
Total	4,62,126	1,27,813	1,15,473	990.64	37,146	3.48	377	1,81,317

Source: Departmental data

From the above table it is evident that:

- Out of total 4,62,126 works proposed to be executed only 1,27,813 (27.66 per cent) were completed and 1,15,473 (24.99 per cent) were lying incomplete as of March 2021 after incurring an expenditure of ₹ 990.64 crore.
- An amount of ₹ 3.48 crore was spent on 37,146 abandoned works.
- The Department failed to start 1,81,317 works (39.24 per cent) even after planning. It was noted that the number of non-started works were more

than the completed works. This was again indicative of the fact that the works were being exhibited to fit into the budget allotted. This is a matter of concern as the projected person days was also calculated thus and this would translate to non-generation of as many person days.

The Department stated (September 2022) that incomplete works were due to pending material payments to vendors due to late release of grant from GoI. Further, in respect of abandoned/suspended works, Department stated that details of abandoned works could not be deleted from MIS as some expenditure had been booked against these works out of panchayat funds and other sources. The reply is not justified as no strategy was prepared to complete the incomplete works as provided in the guidelines *ibid*.

Audit observed that expenditure of ₹ 990.64 crore on incomplete works may result into time and cost overrun while expenditure of ₹ 3.48 crore for abandoned works was wasteful which required investigation.

4.4.2 Expenditure on Natural Resources Management works

Para 6.1.10 of Annual Master Circular 2017-18 of the scheme stipulates that the DPC will ensure, at least 65 *per cent* of the expenditure under MGNREGS to be incurred on works related to Natural Resource Management²¹ (NRM) during the year in the blocks under Mission of Water Conservation (MWC).

Scrutiny of report generated on Management Information System revealed the following observations:

Out of selected 12 blocks, the requisite percentage of expenditure was not maintained in five blocks (*Sr. No. one to five of Appendix 4.8*). In remaining seven blocks the percentage of expenditure on NRM works was partially maintained (*Sr. No. six to 12 of Appendix 4.8*) during 2017-2021.

The percentage of expenditure on NRM works in selected districts except Moga and Sangrur during 2017-2021 was lower than the norms as shown in **Table 4.10**:

Table 4.10: Percentage of expenditure on NRM works in selected districts

Year	2017-18	2018-19	2019-20	2020-21
Amritsar	49.24	67.38	63.78	57.72
Ferozepur	51.93	47.54	44.60	36.61
Jalandhar	57.38	56.53	61.20	58.92
Moga	66.58	64.54	73.62	72.90
Sangrur	66.26	71.22	70.03	60.63
SAS Nagar	47.78	44.87	57.26	48.09

Source: MIS data

²¹ Started during 2017-18 under which the various works were to be executed i.e. Check dam, ponds, renovation of traditional water bodies, land development, embankment, field bunds, etc.

Similarly, as per the data collected from the JDCC, the position of mandatory expenditure on NRM works during the year 2017-2021 was as detailed in **Table 4.11**.

Table 4.11: Shortage in mandatory expenditure on NRM works

(₹ in crore)

Year	Total Works (Complete/ongoing)	Expenditure on works	NRM Works taken-up (out of column 2)	Expenditure on NRM Works	Percentage of expenditure on NRM works
1	2	3	4	5	6
2017-18	35,215	660.64	26,404	374.29	56.66
2018-19	45,137	692.90	31,774	420.87	60.74
2019-20	57,635	741.17	40,311	450.26	60.75
2020-21	85,055	1,473.63	58,981	811.86	55.09

Source: MIS data

From the above, it is evident that the expenditure incurred on NRM works in the state was ranging between 55.09 per cent and 60.75 per cent during 2017-2021 against the mandatory expenditure of 65 per cent.

The Department stated (September 2022) that development plans/shelf of Projects were prepared according to the norms of 65 per cent of NRM works but due to non-clearance of payment, percentage of expenditure on NRM works was low in some districts. Further, Department assured to take necessary corrective measures.

4.4.3 Employment provided to the differently abled persons

Para 9.3.9 of Operational Guidelines, 2013 provides that a special drive should be initiated to identify all persons with disability and other vulnerable persons and provide 100 days of work to each of the household that they belong to in all the villages within a specified timeframe. The Co-ordinator (Vulnerable Groups) shall hold a monthly meeting to review the progress of such implementation with Block and Gram Panchayat level officials and he will submit monthly and quarterly progress reports to the DPC.

Audit noticed that no special drive had been initiated by the Department for the disabled and other vulnerable persons. Further, no demand register was maintained for checking work demanded/offered in any of the selected 120 GPs.

In selected blocks, no monthly meeting of Coordinator (Vulnerable Groups) to review the progress of identified disabled and other vulnerable persons was held with Block and Gram Panchayat level officials.

Further, the data available on the Management Information System regarding employment generated was scrutinised and following shortcomings were found: -

Out of 120 selected GPs, in 23 GPs, 59 differently abled persons were registered against which employment was provided to 24 persons only and 100 days work was not provided to any of the differently abled person.

In the selected blocks, the percentage of employment provided was ranging between 'Zero' and 77.78 *per cent*. Further, 100 days employment was not provided to any differently abled person during 2016-2021 (*Appendix 4.9*).

In the selected districts, employment ranging between eight *per cent* and 53 *per cent* to the registered differently abled persons was provided. (*Appendix 4.10*).

In State, it was observed that total 9,469 differently abled persons were registered upto March 2021. The employment provided to differently abled persons is given in **Table 4.12**.

Table: 4.12: Employment generation of differently abled persons

Year	Registered differently abled persons	Differently abled persons provided work	Percentage
2016-17	3,245	983	30
2017-18	3,832	1,249	33
2018-19	4,395	1,374	31
2019-20	9,271	2,562	28
2020-21	9,469	3,421	36

Source: MIS data

Table 4.12 shows that employment ranging between 28 *per cent* and 36 *per cent only* was provided to differently abled persons during 2016-2021.

Further, it was noticed that data of differently abled persons who demanded works during 2016-2021 was neither depicted in NREGASoft nor any corroborative physical record was maintained. Therefore, the percentage of differently abled persons who demanded works could not be ascertained in audit.

The Department acknowledged the fact and assured (September 2022) to take necessary corrective measures to provide work to differently abled persons. However, compliance was awaited (November 2022).

4.4.4 Non-generation of a single PD in Gram Panchayats

Para 1.1 of Operational Guidelines, 2013 provides that the mandate of the Act is to provide at least 100 days of guaranteed wage employment in a financial year to every rural household whose adult members volunteer to do unskilled manual work.

This data was available only on MIS and on scrutiny, it revealed that:

Out of 120 selected GPs, 27 GPs of 10 selected blocks have registered HHs and Labour Budget was also projected; however, PDs were not generated every year during 2016-2021 (*Appendix 4.11*). Further, the demand register or work register was not maintained in these GPs. Therefore, it was not possible to ascertain the number of persons who demanded work. Thus, 'Nil' generation of PDs in the GPs defeated the basic objective of the scheme of providing 100 days of employment to the volunteer workers.

It was, further, observed that in selected districts, the GPs ranging between one *per cent* and 48.10 *per cent* did not generate a single PD (*Appendix 4.12*) during 2016-2021.

It was observed (August 2021) that GPs ranging between one *per cent* and 28 *per cent* did not generate even a single PD of employment during 2016-2021. The detail of GPs where no PD was generated is given in **Table 4.13**:

Table 4.13: Details of GPs with nil person days

Year	Total GPs in the State	GP generated nil PDs	Percentage
2016-17	13,380	3,718	27.78
2017-18	13,369	2,604	19.48
2018-19	13,359	1,591	11.91
2019-20	13,330	373	2.80
2020-21	13,330	119	0.89

Source: Departmental data

The Department acknowledged the fact and stated (September 2022) that number of GPs having nil PDs had been reducing every year. However, the fact remains that the problem of non-generation of PDs was still existing even after a lapse of 15 years of the scheme.

4.4.5 Unfruitful expenditure on Rajiv Gandhi Sewa Kendra

Government of India, Ministry of Rural Development has expanded (November 2009) the scope of works under schedule-I para 1(g) to include construction of Bharat Nirman Rajiv Gandhi Sewa Kendra (RGSK) at the Gram Panchayat and block level to use these for (i) the meeting/Training hall, (ii) office space for MGNREGA and for (iii) the use of citizen centric interface room.

In four GPs of one selected block²², an amount of ₹ 36.57 lakh was incurred on construction of RGSKs. These works were completed between March 2013 and February 2019. However, these RGSKs were not in use. This resulted into unfruitful expenditure of ₹ 36.57 lakh. (*Appendix 4.13*).

²² Lohian.

In the State, 994 RGSks were to be constructed out of which 942 and 52 RGSks were to be constructed at Gram Panchayat and block level respectively. 250 RGSks and one RGSk at GP and block level respectively were not started as the sanction for these Kendras was not accorded. Further, 655 and 12 RGSks were completed at GP and block levels respectively whereas 76 RGSks²³ were in progress. The status of works related to RGSks in the selected districts is given in **Table 4.14**.

Table 4.14: Details of RGSks of selected districts

Sr. No.	District	To be constructed		Work started		Sanctioned but not started		Completed		Incomplete		Amount of incomplete RGSK (₹ in lakh)	
		GP	Block	GP	Block	GP	Block	GP	Block	GP	Block	GP	Block
1.	Amritsar	5	7	4	7	1	0	4	0	0	7	0	479.51
2.	Ferozepur	97	0	92	0	5	0	91	0	1	0	1.71	0
3.	Jalandhar	61	2	59	2	2	0	40	0	19	2	98.03	16.97
4.	Moga	32	0	24	0	8	0	21	0	3	0	14.97	0
5.	Sangrur	83	0	44	0	39	0	44	0	0	0	0	0
6.	SAS Nagar	17	2	16	2	1	0	16	1	0	1	0	12.47
Total		295	11	239	11	56	0	216	1	23	10	114.71	508.95

Source: MIS data

Table 4.14 shows that total 306 works of RGSks were sanctioned in selected districts, out of which only 250 RGSks were taken up and 56 RGSks were sanctioned but not started. The works of 217 RGSks were completed whereas 33 RGSks were lying incomplete (June 2022) after incurring of ₹ 6.24 crore.

The Department acknowledged the fact and stated (September 2022) that the efforts would be made to complete the works and instructions would be issued to field offices to utilise the buildings. However, compliance was awaited (November 2022).



**RGSK at GP Rupewal
(05.01.2022)**

4.5 Conclusion

The scheme implementation showed serious lacunae in maintenance of basic records like the measurement books and muster rolls. Instances of payments to deceased workers and payments on more than one job card issued to same family were noticed. Audit unearthed cases of fraudulent payments and fictitious works. There were also cases of short and delayed payment of wages to the workers. These problems point to the fact that the Operational Guidelines were not being followed to ensure transparency in implementation of the scheme.

²³ GP level : 37 and Block level: 39.

4.6 Recommendations

- (i) *The Department may ensure the updation of Job Cards to avoid the irregular expenditure from MGNREGS funds by making payment to deceased workers or to double job card holders in a single household, etc;*
- (ii) *The Department may prepare the estimates for works in a manner provided in the Operational Guidelines. All mandatory records may be maintained to ensure transparency; and*
- (iii) *The Department should prepare the estimates for works in a realistic manner after making proper analysis of requisite work.*

Chapter-V
**Grievance Redressal, Monitoring
and Internal Control**

Chapter-V

Grievance Redressal, Monitoring and Internal Control

The envisaged monitoring and grievance redressal mechanism was dysfunctional. The Department had not appointed the requisite number of Ombudsmen in the State. The Department failed to ensure timely disposal of complaints, constitute vigilance Cell, appoint State and District quality monitors and prepare Citizens' Charter. Besides this, shortfall in conducting social audit, concurrent social audit and shortage of manpower was also noticed during audit. State Employment Guarantee Council failed to lay requisite Annual Reports in State Legislature every year.

The substantial funds involved in the implementation of MGNREGS coupled with its implementation across the State in 13,330¹ GPs, makes the monitoring and evaluation of the Scheme challenging. It was thus imperative to have a robust and efficient monitoring, evaluation and review mechanism of the Scheme. In addition, there are also increased demands for accountability and transparency in the execution of the scheme by various stakeholders.

5.1 Functioning of State Employment Guarantee Council

GoP, Department of Rural Development and Panchayats formulated (October 2006) "State Employment Guarantee Council" (SEGC) to advise the State Government on all matters concerning the scheme, to review the monitoring and redressal mechanism to give recommendations for improvement and to prepare the annual report to be laid before the State Legislature.

Scrutiny of records (July 2021) revealed that the SEGC met only two times (May 2016 and September 2020) during 2016-2021 to discuss the progress of the scheme in the State. Further, it was also noticed that the six annual reports from 2014-15 to 2019-20 were discussed and approved in a single meeting held in September 2020 and these annual reports were laid (March 2021) together before the State Legislature. Further, the annual report of 2020-21 was not approved by SEGC till November 2022.

Thus, the envisaged monitoring and steering of the scheme at the highest level was reduced to being a perfunctory exercise reducing accountability of executive to the legislature.

The Department accepted the facts (September 2022) and assured to take necessary corrective measures.

¹ March 2021.

5.2 Existence of grievance redressal mechanism

Keeping in view, the principles of transparency and accountability, the State Government was required to establish the office of Ombudsman in the State, for redressal of grievances regarding implementation of the scheme. Further, the State Government was required to determine appropriate grievance redressal mechanisms, at the district and block levels for dealing with any complaint in respect of implementation of the MGNREGS and lay down the procedure for disposal of such complaints. A legislation dealing with delivery of public services, processes within MGNREGA was to be mandatorily covered in the ambit of such legislation.

The shortcomings in appointment and working of Ombudsman and status of complaints received and their disposal are discussed in succeeding paragraphs.

5.2.1 Non-appointment of Ombudsman

Para 13.14 of the Operational Guidelines, 2013 provides that the State Government will establish the office of Ombudsman in all districts for expeditious redressal of grievances regarding implementation of the scheme. Depending on requirement, initially one Ombudsman may be appointed for two districts to watch the workload. The main duties of the Ombudsman are as under:

- Sending monthly and annual report and list of awards passed to Chief Secretary and Secretary in charge of MGNREGA.
- Highlight action to be taken against erring MGNREGA functionaries.
- Summary report of cases disposed by Ombudsman will be reported to SEGC and it will also be part of annual report prepared by SEGC to be placed in the State Legislature.

Scrutiny of records (August 2021) revealed that the State Government initially appointed two Ombudsmen (June 2014 and August 2015) for six² districts, but only one Ombudsman³ had taken charge and his tenure ended in August 2017. Thereafter, the State Government appointed six Ombudsmen between October 2020 and April 2021 by giving the charge of four or more districts against the requirement of maximum two districts.

It was observed that the Ombudsman appointed in August 2015 did not perform his duty as *ibid*. He had neither submitted any monthly/annual report to the designated higher authorities nor submitted any summary report to SEGC due to which the activities of Ombudsman were not included in the

² (i) Bhatinda; (ii) Faridkot; (iii) Jalandhar; (iv) Kapurthala; (v) Mansa; and (vi) Shaheed Bhagat Singh Nagar.

³ Appointed in August 2015 worked for Jalandhar, Kapurthala and Shaheed Bhagat Singh Nagar.

annual report laid in the Legislative Assembly (*as discussed in Paragraph 5.1 above*). Further, the activities of other Ombudsmen appointed during October 2020 to April 2021 were not provided to Audit.

Thus, due to non-appointment of requisite number of Ombudsmen in the State and inefficient functioning of appointed Ombudsmen the Department failed to create an effective mechanism for grievances redressal.

The Department accepted the facts and stated (September 2022) that corrective measures would be taken.

5.2.2 Disposal of Complaints

Section 23(6) of the MGNREGA provides that the PO shall enter every complaint in a compliant register maintained by him and shall dispose of the dispute and complaints within seven days of their receipt and in case complaints relate to matters to be resolved by any other authority they shall be forwarded to such authority under intimation to the complainant. For monitoring of status, complaint register should be maintained at GP, Block and District levels, as required under para 10.3.9 of Operational Guidelines, 2013.

Scrutiny of records (July 2021 to April 2022) revealed that out of six selected districts, in two districts⁴, no complaint register was maintained. Hence, the status of complaints could not be verified in audit. In SAS Nagar out of four complaints, two complaints were disposed of after a delay of 57 and 103 days and one complaint was pending for disposal where as one complaint was disposed of within time during 2016-2021. In Moga, no complaint was found registered.

Further, in remaining two districts, 182 complaints (Ferozepur: 118 and Sangrur: 64) were received in Ferozepur and Sangrur respectively. Out of these complaints, 69 complaints (Ferozepur: 26, Sangrur: 43) relating to issues such as; non-issue of job cards, non-starting of work, non-payment of wages etc. were lying unattended (April 2022) even after a lapse of one to five years. In Ferozepur, 92 complaints were forwarded to blocks concerned for taking action, however, the final disposal/follow-up of these complaints was not available. In Sangrur, 18 complaints were disposed with delays ranging between 10 days and 436 days against the requirement of seven days.

In selected blocks, the complaint register was issued but no complaint was entered in it due to which the action taken on complaints received from districts could not be ascertained in audit.

⁴ (i) Amritsar; and (ii) Jalandhar.

While discussing the CAG's report for the year ended March 2012 (Paragraph 2.2.13), the PAC transferred this para to the Department (November 2020) with instructions to take action at its own level. However, Department failed to evolve an effective complaint disposal mechanism.

Thus, no assurance can be drawn on the correctness of scheme implementation for delivery of the scheme benefits without an acceptable grievances redressal mechanism in place.

The Department accepted the facts (September 2022) and assured to take necessary corrective measures.

5.3 Non-constitution of Vigilance Cell

Paras 13.6.2, 13.6.3 and 13.6.4 of Operational Guidelines, 2013 provide that at the State level, a Vigilance Cell consisting of a Chief Vigilance Officer (CVO), at the District level, the District Vigilance Cell under the district level authority and at local level a Vigilance and Monitoring Committee were to be set-up after approval of Gram Sabha. These cells were required to be set-up for receiving complaints about the implementation of the scheme, for conducting regular field visits to detect irregularities, and for taking *suo-moto* action based on reports appearing in the media, visit to the work sites and interaction with workers.

Scrutiny of records (August 2021 to December 2021) revealed that no Vigilance Cell was constituted at the State level till November 2022. Further, the requisite Vigilance Cells were not constituted at any level of selected Districts and GPs during 2016-2021. Thus, non-constitution of Vigilance Cell during 2016-2021, resulted into various shortcomings that were noticed during physical verification of works (*as discussed in the para 4.3 of chapter IV*).

The Department accepted the facts (September 2022) and assured to take necessary corrective measures.

5.4 Non-appointment of State and District Quality Monitors

In terms of paras 14.8 (vi) and 14.10.4 of Operational Guidelines, 2013 the State Quality Monitor (SQM) will inspect at least five *per cent* works while they are still in progress, so as to assess process quality aspects. Further, as per para 7.12.1 of Annual Master Circular 2019-20, there will be a District Quality Monitoring (DQM) cell which would have a panel of 10 to 15 technical officials. These officials will monitor and evaluate at least 10 *per cent* of the works executed under the scheme.

Scrutiny of records and information supplied by the JDCC, MGNREGS, Punjab revealed that SQM/DQM was not appointed during the period

2016-2021 for the said purpose. Due to non-appointment of SQM/DQM, no work was inspected during progress or completion of work for its quality or authenticity. Further, the Department had not made efforts for the appointment of SQM/DQM.

The Department replied (September 2022) that SQM had not been appointed in the State. It further stated that recruitment of DQMs was under process.

5.5 Non-preparation of Citizens' Charter

As per para 13.12.1 of Operational Guidelines, Citizens' Charter shall cover all aspects of the duties of Panchayats and officials under the Act. It should describe the specific steps involved in implementing the provisions of the Act, and lay down the minimum service levels mandated by these provisions on the Panchayats and the officers concerned.

During test check of records, it was noticed that no Citizens' Charter was prepared by the State Government during the period covered under audit. It had also been observed that Ministry of Panchayati Raj with National Institute of Rural Development and Panchayati Raj (NIDPR) had prepared a Model Panchayat Citizens' Charter/framework for delivery of the services across the 29 sectors, aligning actions with localised Sustainable Development Goals (SDGs) for the Panchayats to adopt and customise during July-August 2021 and supplied to the State Government for preparation of their own Citizens' Charter. But the work of preparation of State Governments' Citizens' Charter was not initiated.

The JDCC stated (October 2022) that Citizens' Charter was pending for approval at Government level.

While discussing the CAG's report for the year ended March 2012 (Paragraph 2.2.6.4), PAC advised (September 2014) to implement the Citizens' Charter at the earliest in time bound manner. However, it was observed that the Department did not make any efforts to comply with the instructions of PAC. This shows casual approach of the Department towards establishing the necessary accountability structures in the State.

5.6 Social Audit

An innovative feature of the Mahatma Gandhi NREGA is that it has institutionalised 'Social Audit' as a means of continuous public vigilance. The basic objective of social audit is to ensure public accountability in the implementation of projects, laws and policies.

5.6.1 Shortfall in required social audit

Paras 13.1.1 and 13.2.2 of Operational Guidelines, 2013 provide that Social Audit Unit (SAU) shall identify appropriate number of Resource persons at

State, District, Block and GP levels to facilitate the Gram Sabha in conducting social audit. Social Audit has the following dimensions:

- As a continuous and ongoing process, involving public vigilance and verification of quantity and quality of works at different stages of implementation; and
- As a process it is to be conducted in every GP at least once in six months, involving a mandatory review of all aspects.

Audit noticed that the SAU prepared an annual social plan against the six monthly which was a major deviation from the Operational Guidelines.

Scrutiny of records (July 2021) of selected GPs revealed the following.

Table 5.1: Annual Social Audits in selected GPs

Total No. of GPs	Annual Audit Not completed even once	Annual Audit completed in all 4 years	Annual Audit partially completed
120	25	20	75

As can be seen from above, annual social audit was not conducted in 25 GPs even once during the audit period. Annual social audit was conducted 100 *per cent* only in 20 GPs and was conducted only partially in 75 GPs. The details of social audit conducted has been given in **Appendix 5.1**.

The nature of observations in the selected GPs showed the following types of observations:

- Non-conducting of the Rozgar Diwas,
- Complaints like inability to get work, non-provision of work site facilities and grievance redressal,
- Non-production of works records i.e. administrative and technical sanctions, Asset registers, Muster rolls, MBs and vouchers,
- Non-existence of citizen charter,
- Non-linking of Aadhaar Card,
- Excess expenditure than sanctioned amount,
- Issuance of multiple job cards,
- Non-collection of applications for demand of works,
- Non-payment of delayed compensation.

As can be seen from the above, the social audit had thrown up observations on similar lines as those pointed out by Audit. Thus, the Department had wasted the opportunity to strengthen the scheme implementation for the benefit of the people through the mechanism of social audit. Such persistent irregularities over long periods of time can have the effect of lowering the faith of the dependent population on the scheme and result in distress migration, a problem that the scheme had sought to address.

The shortfall in conducting of social audit during 2016-2021 with respect to the State is given in **Table 5.2**:

Table 5.2: Shortfall in conducting social audit

Year	Total GPs in the State	No. of GPs planned for Social Audit	Social Audit conducted	Shortfall in Social Audit	Percentage
1	2	3	4	5	
2016-17	13,380	10	10	---	--
2017-18	13,369	3,700	3,700	9,669	72.32
2018-19	13,359	4,760	4,760	8,599	64.36
2019-20	13,330	6,700	6,623	6,707	50.32
2020-21	13,330	7,000	5,750	7,580	56.86
Total		22,170	20,843		

Source: Departmental data

Thus, GPs ranging between 50.32 per cent and 72.32 per cent remained unaudited. In the selected districts, the shortfall in conducting of social audit was ranging between 45.88 per cent and 96.76 per cent. In selected blocks the shortfall in conducting of social audit was ranging between 10.17 per cent and 100 per cent and in selected GPs it was ranging between 25 per cent and 100 per cent (**Appendix 5.1**).

The Department accepted the facts (September 2022) and stated that this was due to shortage of funds. The reply is not acceptable as SAU was found to have sufficient funds. As social audit is a mechanism for promoting transparency and accountability in local governance and gives a voice to the marginalised and poor groups, its healthy functioning is necessary to ensure that demand is faithfully recorded and wages are correctly paid and frauds are adequately deterred.

5.6.2 Huge pendency in settlement of Social Audit Observations

Para 13.4.2 of Operational Guidelines, 2013 provides that the ADPC shall ensure that time bound corrective action is taken on the social audit report.

Scrutiny of records (July 2021) of selected GPs (**Appendix 5.2**) revealed the following:

Table 5.3: Social audit observations pendency status in selected GPs

No. of GPs	Social audit observations raised	Social audit observations settled	Outstanding Social audit observations	Percentage
92	346	276	70	20

The pendency of the issues outstanding ranged from one to five years.

It was observed (August 2021) that the SAU raised 27,287 audit observations during 2016-2021 for the entire state. However, the corrective measures were taken only in 7,472 social audit observations. The status of social audit conducted and observations at State level is given in **Table 5.2**:

Table 5.4: Social audit observations pendency status in State

Year	Social audit observations raised	Social audit observations settled	Outstanding Social audit observations	Percentage
2016-17	10	10	00	0
2017-18	3,998	3,177	821	20.54
2018-19	6,783	3,108	3,675	54.18
2019-20	8,126	889	7,237	89.06
2020-21	8,370	288	8,082	96.56
Total	27,287	7,472	19,815	

Source: Departmental data

Table 5.4 shows the year-wise pendency and it showed that the social audit observations ranging between 20.54 *per cent* and 96.56 *per cent* were outstanding for want of corrective measures.

The Department accepted the facts (September 2022) and stated that the old observations were being settled. The reply is not acceptable because 54.18 *per cent* paras for the period 2018-19 were still outstanding.

5.6.3 Non-conducting of Concurrent social audit

Concurrent social audit shall be done for all works every month. For this purpose, self-help groups, village social auditors, Village Monitoring Committees (VMC) and other village level organisations (VO) will have the right to inspect all records of works done and expenditure made in the Gram Panchayat on a fixed day of the week. Copies of records, where needed, will be provided by the Programme Officer at a nominal cost. VMC may visit each active worksite once a month. The VMC shall sign its report and submit the same to the Programme Officer.

Scrutiny of records and information collected from all the selected blocks revealed that neither the VMC was formed in any selected block nor the concurrent social audit was conducted.

The Department replied (October 2022) that no such type of instructions were received from headquarter office. The reply was not acceptable because Operational Guidelines of the scheme provide for the conduct of concurrent social audit.

5.7 Shortage of manpower

Section 18 of the MGNREGA provides that State Government is mandated to make available to the DPC and PO necessary staff and technical support as may be necessary for effective implementation of the scheme. Supporting staff could also be hired, on contractual basis, to provide professional services at the State level. The recruitment policy for the functionaries will be decided by the State Government.

Scrutiny of records (July 2021) revealed that total 2,875 posts of various categories were sanctioned (March 2021) against which 1,830 employees were deployed against the sanctioned posts. The availability of staff against the sanctioned posts are given in **Table 5.5**:

Table 5.5: Shortage of staff

Name of post	Sanctioned post	Person in position	Shortfall	Shortfall (per cent)
IT Manager	22	16	6	27.27
Works Manager	22	3	19	86.36
Accounts Manager	22	6	16	72.72
Computer Assistant (at District level)	22	15	7	31.82
District Coordinator	22	6	16	72.72
District Social Audit Coordinator	22	6	16	72.72
Grievance Redressal Coordinator	22	1	21	95.45
APO	150	146	4	02.67
Technical Assistant	491	223	268	54.58
Accountant	150	29	121	80.67
Computer Assistant (At Block level)	150	150	0	0
Data Entry Operator	150	48	102	68.00
Gram Rozgar Sahayak	1,608	1,176	432	26.87
Technical Coordinator	22	5	17	77.27
Total	2,875	1,830	1,045	36.34

Source: Departmental data

Table 5.5 shows that the shortfall of available staff against the sanctioned strength for implementation of scheme was ranging between Zero and 95.45 per cent. Acute shortage can be seen in respect of important functionaries viz: work manager, accounts manager, district coordinator, district social audit coordinator, grievance redressal coordinator, APO, technical assistant, accountant, DEO and technical coordinator. There was no way that the scheme could have been implemented without these important functionaries to keep records and manage and guide works.

Further as per norms issued (September 2019) the State may ensure that at least one *Gram Rozgar Sahayak* (GRS) is deployed in every 7-10 GPs and one TA for every five villages.

Scrutiny of records and information provided by the test checked districts revealed that in these districts there was huge shortage of GRS and TA as detailed below.

Table 5.6: Shortage of Gram Rozgar Sahayak (GRS) as on 31.03.2021

Sr. No.	Name of district	No of gram panchayat	No of GRS required	No. of GRS appointed	Shortage	Percentage of shortage
1.	Sangrur	596	60	64	Nil	---
2.	Ferozpur	838	84	75	09	10.71
3.	Amritsar	862	86	50	36	41.86
4.	Moga	340	34	69	Nil	---
5.	Jalandhar	902	90	85	5	05.55
6.	SAS Nagar	341	34	50	Nil	---

Table 5.7: Shortage of Technical Assistant (TA) as on 31.03.2021

Sr. No.	Name of district	No of gram Panchayat	No of TA required	No. of TA appointed	Shortage	Percentage of shortage
1.	Sangrur	596	119	07	112	94.12
2.	Ferozpur	838	168	20	148	88.10
3.	Amritsar	862	172	7	165	95.93
4.	Moga	340	68	10	58	85.29
5.	Jalandhar	902	180	7	173	96.11
6.	SAS Nagar	341	68	7	61	89.71

Thus, due to shortfall in the availability of staff against the sanctioned posts, various shortcomings were noticed in performance audit such as; improper preparation of labour budget, non-maintenance of records, delay in disposal of complaints etc. (as discussed in Paragraphs 2.3, 5.2.2 and 5.10).

The Department accepted the facts (September 2022) and assured to take necessary corrective measures. Acute manpower deficiencies when seen along with the earlier discussed lack of vigilance and monitoring leads one to question the correctness of scheme implementation as no assurance can be drawn on execution of works and related payments.

While discussing the CAG's report for the year ended March 2012 (Paragraph 2.2.12.1), PAC transferred (November 2020) this para to the Department with instructions to take action at its own level. However, Department failed to take action as the shortfall in manpower still persisted.

5.8 Non-planning for capacity building

Paras 5.2.1 and 5.2.2 of Operational Guidelines, 2013 provide that each State will set up a MGNREGA Human Resource Development and Capacity Building Division (HRDCBD) to identify and mobilise institutions which play the role of training institutions of MGNREGA, draw up a state level training

plan as per courses⁵ defined in para 5.3 of Operation Guidelines, 2013 for every stakeholder.

Scrutiny of records (July 2021) revealed that no HRDCBD was established at State level during the period 2016-2021 due to which no training plan was prepared. However, it was observed that during the period 2016-2021, State Institute of Rural Development (SIRD) had organised only 19⁶ departmental training programmes (TP) of various activities⁷ as assigned by MoRD. It was further observed that these trainings were attended by a total of 2,780 trainees during 2016-2021 and in these trainings all the courses defined in Guidelines were not conducted.

In the exit conference (September 2022), the Department admitted the fact and assured to take necessary corrective measures for capacity building. Compliance was awaited (November 2022) in audit.

While discussing the CAG's Report for the year ended March 2012 (Paragraph 2.2.12.2), PAC transferred (September 2014) this para to the Department with instructions to take action at its own level. However, Department failed to take any corrective measure in this regard.

5.9 Non-coverage of workers under Janashree Bima Yojana and Rashtriya Swasthya Bima Yojana

Para 8.9 of Operational Guidelines provides that Mahatma Gandhi NREGA workers are covered under the Janashree Bima Yojana (JBY) implemented by Ministry of Finance. JBY provides life coverage and disability benefits to rural people. Rashtriya Swasthya Bima Yojana (RSBY) has been extended to all Mahatma Gandhi NREGA workers/beneficiaries who have worked for more than 15 days in the preceding financial year. DPCs and POs are required to make workers aware of these schemes. For RSBY, a list of workers/households that are entitled to this scheme is available in NREGASoft.

Scrutiny of information collected from all the selected districts and selected blocks revealed that list of workers for their coverage under both the schemes was not sent to the nodal agency during 2016-2021.

The Department replied (October 2022) that no such type of instructions had been received from JDCC office. The reply was not acceptable because scheme guidelines provide for coverage of these schemes under MGNREGS.

⁵ IEC, Planning for works, wage payments, measurement of works, Social audit, review of field work done, worksite facilities, maintenance of records, etc.

⁶ 2016-17: two TPs; 2017-18: five TPs; 2018-19: six TPs; 2019-20: five TPs; and 2020-21: one TP.

⁷ Social audit, labour budget, gem portal, GIS capacity building, e-FMS, PFMS, etc.

5.10 Mandatory records and their maintenance

Chapter-10 of the Operational Guidelines, 2013 describes the mandatory records required to be maintained. GOI issued instruction for proper maintenance of records for the effective implementation of any scheme and provided simplified formats of the seven Registers⁸. These registers are designed with a view to ease the functioning of the field level personnel and reduce duplication of work without compromising the quality of information especially those relating to entitlements of workers. Registers II, III and V were required to be maintained manually and registers I, IV, VI and VII can be maintained partially manually and partially printed and pasted from MIS itself.

Scrutiny of records (September 2021 to December 2021) of selected 12 blocks revealed that said registers were not maintained/partially maintained by the selected GPs.

It was further noticed that the said registers were issued during January 2015 to March 2019 by six selected districts⁹ to the blocks for further distribution to GPs. Despite the issue of requisite registers, these were not maintained at Block/GPs level to record the data such as; application of work, allotment of work, performance of work, wages or unemployment allowance paid to the workers, details of complaints, etc.

In the exit conference (September 2022), the Department acknowledged the fact and assured to take necessary corrective measures. However, the fact remained that the maintenance of mandatory records was not being done, as required under the Scheme guidelines.

5.11 Conclusion

The envisaged monitoring and grievance redressal mechanism was practically non-functional. The envisaged monitoring and steering of the Scheme at the highest level of State Employment Guarantee Council (SEGC) was reduced to being a perfunctory exercise reducing accountability of Executive to the Legislature. There were shortcomings in number of social audits carried out and settlements of objections raised in Social Audit Reports. There was no proper assessment of manpower requirement and gaps between men-in-position and sanctioned strength were noticed in key field level posts. Records maintenance at GP level was poor and most basic records were also not maintained.

⁸ I -Register for Job Card (Application, Registration, Job Card Issue) and Household Employment Reports; II-Gram Sabha Register; III-Demand for Work, Allocation of Work and Payment of Wages Register; IV-Work Register; V-Fixed Asset Register; VI-Complaint Register; and VII-Material Register.

⁹ (i) Amritsar: November 2016; (ii) Jalandhar: September 2018; (iii) Sangrur: January 2015; (iv) SAS Nagar: December 2017; (v) Moga: August 2017; and (vi) Ferozepur: March 2019.

5.12 Recommendations

- (i) *The SEGC and the Department need to ensure intensive monitoring of the Scheme for proper implementation. The SEGC may consider undertaking a State level, comprehensive, independent evaluation of the Scheme;*
- (ii) *The Department should evolve a proper mechanism to conduct social audit of all the GPs and ensure the timely settlement of gaps raised in the Social Audit Reports;*
- (iii) *The Department should reassess the manpower requirement and ensure that adequate number of staff with requisite skills are provided for the smooth functioning of the Scheme; and*
- (iv) *Records maintenance at all levels needs to be streamlined with sound mechanism of monitoring and funds release should be linked with proper maintenance/verification of records.*

Chandigarh
The 14 February 2023


(NAZLI J. SHAYIN)
Principal Accountant General (Audit), Punjab

Countersigned

New Delhi
The 15 February 2023


(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Appendices

Appendix 1.1

(Referred to in para 1.2.3; page 4)

Details of selected Districts, Blocks and Gram Panchayats

Name of District	Name of Block	Name of selected Gram Panchayat
Amritsar	Verka	1 Baba Deep Singh Avenue
		2 Abadi Guru Nanak Nagar
		3 Ganusabad
		4 Mehniya Koharan
		5 Nangli
		6 Jethuwal
		7 MiranKot Kalan
		8 Wadala Bhittewid
		9 Bal Khurd
		10 Bal Kalan
	Rayya	1 Jhirinangal
		2 Dardeo Sardara
		3 Kartarpur
		4 Butari
		5 Palah
		6 Khanpur
		7 Jallupur Kheda
		8 Khalchian
		9 Dyanpur
		10 Gaggarbhana
Ferozepur	Ghall Khurd	1 Gajjan Singh Colony
		2 Thethar Khurd
		3 Kulgarhi
		4 Basti Khalil Wali
		5 HastiWala
		6 Ferozeshah
		7 Waloor
		8 Thethar Kalan
		9 Dhindsa
		10 Malwal kadim
	Zira	1 Thatha Kishan Singh
		2 Gadri Wala
		3 Shah Wala
		4 Noorpur
		5 Behak Gujran
		6 Lohke Kalan
		7 Rattaul Rohi
		8 Mansur Deva
		9 Katora
		10 Boran Wali
Jalandhar	Mehatpur	1 Gobindpur
		2 Bangiwal khurd
		3 Passarian

Name of District	Name of Block	Name of selected Gram Panchayat	
		4 Khursadpur	
		5 Jhugian	
		6 Nawan Pind Dhakni	
		7 Parjian Khurd	
		8 Awan Khalsa	
		9 Rouli	
		10 Adraman	
		Lohian	1 ChakPipli
			2 Janian Chahal
			3 Bara Budh Singh
	4 Kotha		
	5 Rupewal		
	6 Nawan Pind Khalewal		
	7 Sidhupur		
	8 Nasirpur		
	9 Shindhar		
	10 Gatta Mundi Kasu		
	Moga	Bagha-purana	1 Guru Tegha Bahadur Garh
			2 Sukhanand
3 Malke			
4 Pandit Bhoom Raj			
5 Gholian Kalan			
6 Tharaj			
7 Dhilwan Wala			
8 Langiana Nawan			
9 Kaleke			
10 Smalsar			
Moga-1		1 Butter Khurd	
		2 Kokri Phula Singh	
		3 Dosanjh	
		4 Chrik Pati Sarkar	
		5 MallianWala	
		6 Ramuwala Harchoke	
		7 Durdhar Garbi	
		8 Dhudike	
		9 Mehna	
		10 Dala	
Sangrur	Ahmedgarh (Malerkotla-2)	1 Bishangarh	
		2 Asdullahpur (Bourhai Khurad)	
		3 Mubarakpur (Chungha)	
		4 JitwalKhurd	
		5 Mithewal	
		6 Kasba Bharal	
		7 Jandali Kalan	
		8 Kalian	
		9 Jhaner	
		10 Jalwana	

Name of District	Name of Block	Name of selected Gram Panchayat
	Sangrur	1 Gurdaspura Gurthali
		2 Shaheed Udyabhan Singh Nagar
		3 Gobind Nagar
		4 Kular Khurd
		5 Ubhawal
		6 Togawal
		7 Bhindra
		8 Sahoke
		9 Dialgarh
		10 Bahadurpur
SAS Nagar	Majri	1 Karondian Wala
		2 Rakauli
		3 Choti Badi Nagal
		4 Hushiarpur
		5 Baroudi
		6 Majri Colony
		7 Guno Majra
		8 Teur
		9 Tara Pur
		10 Khizrabad
	Kharar	1 Naanu Majra
		2 Singhpura
		3 Balongi Colony
		4 Kailon
		5 Soonk
		6 Mausal
		7 Majatri
		8 Bhukri
		9 Popna
		10 Madanheri

Source: Departmental data

Appendix 2.1

(Referred to in para 2.3.4; page 15)

Details showing preparation of Labour Budget by District Panchayat/Block/GPs

Sr. No.	Selected GP	2016-17			2017-18			2018-19			2019-20			2020-21		
		Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block
1.	Karondian Wala (Majri)	N/A	N/A	2	N/A	N/A	3	02.02.2018	5	4	19.02.2019	7	6	30.11.2019	8	6
2.	Rakauli (Majri)	N/A	N/A	4	N/A	N/A	4	N/A	N/A	5	N/A	N/A	6	20.11.2019	8	10
3.	Chhoti Badi Nangal (Majri)	N/A	N/A	3	20.09.2016	4	3	10.12.2017	4	3	22.01.2019	9	5	N/A	N/A	10
4.	Hushiar Pur (Majri)	16.10.2015	7	2	20.12.2016	5	5	N/A	N/A	5	04.02.2019	7	5	27.11.2019	7	9
5.	Baroudi (Majri)	16.10.2015	8	3	10.11.2016	11	5	N/A	N/A	6	06.10.2018	6	7	19.06.2019	10	13
6.	Majri Colony (Majri)	N/A	N/A	3	N/A	N/A	6	11.10.2017	4	8	22.01.2019	6	8	28.11.2019	11	9
7.	Guno Majra (Majri)	25.10.2015	6	2	N/A	N/A	5	30.09.2017	3	8	22.01.2019	10	8	15.11.2019	6	12
8.	Teur (Majri)	11.09.2015	6	3	09.12.2016	9	5	30.10.2017	5	8	12.02.2019	12	8	20.11.2019	7	9
9.	Tara Pur (Majri)	N/A	N/A	3	N/A	N/A	6	04.12.2017	7	8	22.01.2019	11	8	24.11.2019	7	10
10.	Khizrabad (Majri)	05.01.2016	2	3	10.11.2016	8	3	19.11.2017	8	6	22.01.2019	10	7	19.07.2019	2	7
11.	Popna (Kharar)	N/A	N/A	1	10.09.2016	3	4	28.10.2017	4	3	17.01.2019	21	9	27.11.2019	13	7
12.	Bhukhri (Kharar)	N/A	N/A	2	23.09.2017	3	4	01.03.2018	5	2	25.01.2019	22	7	24.07.2020	4	16
13.	Madanheri (Kharar)	02.10.2015	2	2	19.08.2016	2	3	18.10.2017	6	1	23.01.2019	16	9	11.10.2019	12	7
14.	Singhpura (Kharar)	22.10.2015	1	1	N/A	N/A	1	N/A	N/A	2	01.03.2019	3	2	28.12.2019	10	5
15.	Majatri (Kharar)	14.08.2015	2	1	02.10.2016	3	3	N/A	4	2	25.01.2018	15	7	11.11.2019	9	8
16.	Kailo (Kharar)	N/A	N/A	1	N/A	N/A	3	N/A	N/A	3	20.02.2019	6	6	14.11.2019	10	9
17.	Nannu Majra (Kharar)	10.12.2015	3	1	22.11.2016	5	3	25.11.2017	5	1	20.11.2018	4	4	18.11.2019	6	11
18.	Balongi Colony (Kharar)	N/A	N/A	1	N/A	N/A	1	N/A	N/A	2	30.12.2019	2	3	25.12.2020	4	7
19.	Soonk (Kharar)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3	N/A	N/A	10	N/A	N/A	N/A

Sr. No.	Selected GP	2016-17			2017-18			2018-19			2019-20			2020-21		
		Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block
20.	Masaul (Kharar)	N/A	N/A	1	N/A	N/A	3	N/A	N/A	4	N/A	N/A	7	22.12.2020	10	11
21.	Butter Khurd (Moga-I)	29.09.2015	6	5	10.02.2017	7	5	05.12.2017	8	5	12.01.2019	11	10	21.12.2019	8	5
22.	Kokri Phula Singh (Moga-I)	N/A	N/A	8	N/A	N/A	N/A	N/A	N/A	8	N/A	N/A	9	N/A	N/A	8
23.	Dosanjh (Moga-I)	N/A	N/A	5	20.12.2016	7	5	12.10.2017	10	5	14.01.2019	16	11	18.12.2019	10	5
24.	Charik Pati Sarkar (Moga-I)	N/A	N/A	8	N/A	N/A	8	12.12.2017	9	8	15.01.2019	17	11	12.12.2019	16	8
25.	Mallian Wala (Moga-I)	23.09.2015	9	7	17.08.2016	13	7	17.12.2017	11	7	15.01.2019	17	11	10.01.2020	12	7
26.	Ramuwala Harchoke (Moga-I)	N/A	N/A	6	N/A	N/A	6	06.12.2017	8	6	19.01.2019	15	10	N/A	N/A	6
27.	Dudhar Garbi (Moga-I)	30.09.2015	11	6	18.11.2016	14	6	06.12.2017	9	6	15.01.2019	18	9	26.08.2019	10	6
28.	Dhudike (Moga-I)	15.09.2015	8	7	10.10.2017	8	7	23.10.2018	9	7	10.01.2019	10	11	09.02.2020	12	7
29.	Mehna (Moga-I)	N/A	N/A	9	N/A	N/A	8	N/A	N/A	9	N/A	N/A	10	N/A	N/A	9
30.	Dala (Moga-I)	N/A	N/A	10	N/A	N/A	10	N/A	N/A	10	N/A	N/A	11	N/A	N/A	10
31.	GTB Garh (Baghapurana)	14.09.2015	13	5	06.10.2016	18	7	04.10.2017	8	7	16.01.2019	10	7	04.10.2019	12	7
32.	Sukhanand (Baghapurana)	12.10.2015	10	N/A	04.10.2016	10	15	06.10.2017	8	14	14.01.2019	12	14	14.12.2019	8	14
33.	Malke (Baghapurana)	02.10.2015	9	6	03.10.2016	9	11	04.10.2017	10	11	02.10.2018	10	10	05.10.2019	12	10
34.	Pandit Bhoom Raj (Baghapurana)	16.09.2015	7	6	22.09.2016	6	8	03.10.2017	9	8	12.01.2019	13	8	25.10.2019	11	8
35.	Gholian Kalan (Baghapurana)	28.09.2015	10	5	17.09.2016	7	11	20.11.2017	8	11	16.01.2019	14	11	12.12.2019	30	11
36.	Tharaj (Baghapurana)	19.09.2015	10	6	17.09.2016	8	13	03.10.2017	9	13	12.01.2019	12	13	10.12.2019	12	13
37.	Dhilwan Wala (Baghapurana)	03.10.2015	7	5	04.10.2016	7	13	N/A	N/A	N/A	13.01.2019	10	N/A	09.12.2019	6	N/A

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Sr. No.	Selected GP	2016-17			2017-18			2018-19			2019-20			2020-21		
		Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block
38.	Langiava Nawan (Baghapurana)	30.10.2015	11	8	30.10.2016	28	10	30.10.2017	11	10	16.01.2019	11	10	25.10.2019	49	10
39.	Kaleke (Baghapurana)	30.09.2015	9	6	11.02.2017	8	12	04.10.2017	9	12	24.01.2019	18	11	20.12.2019	18	11
40.	Smalsar (Baghapurana)	02.10.2015	12	7	04.10.2016	15	11	03.10.2017	15	11	26.10.2018	21	11	20.11.2019	12	11
41.	Abadi Guru nanak nagar (Verka)	02.10.2015	9	3	N/A	N/A	3	N/A	N/A	3	15.10.2018	9	5	16.10.2019	9	6
42.	Baba Deep Singh Avenue (Verka)	N/A	N/A	2	N/A	N/A	1	N/A	N/A	2	N/A	2	3	02.10.2019	5	2
43.	Bal Khurd (Verka)	04.10.2015	7	2	02.10.2016	4	2	02.10.2017	6	3	04.10.2018	5	0	02.10.2019	8	15
44.	Bal Kalan (Verka)	15.10.2015	6	2	N/A	N/A	3	25.12.2017	14	4	06.12.2018	5	0	10.10.2019	11	36
45.	Ganusabad (Verka)	N/A	N/A	2	N/A	N/A	3	N/A	N/A	4	N/A	N/A	0	N/A	N/A	9
46.	Jethuwal (Verka)	02.10.2015	4	2	10.02.2016	9	3	21.08.2017	10	4	21.01.2019	17	0	06.11.2019	13	39
47.	Mehniya Koharan (Verka)	28.08.2015	5	2	02.08.2016	4	3	02.09.2017	11	4	22.01.2019	16	0	26.12.2019	9	9
48.	Miran Kot Kalan (Verka)	N/A	N/A	2	N/A	N/A	4	N/A	N/A	4	N/A	N/A	0	N/A	N/A	13
49.	Nangli (Verka)	N/A	N/A	2	N/A	N/A	2	N/A	N/A	5	N/A	N/A	0	N/A	N/A	5
50.	Wadala Bhattewind (Verka)	02.10.2015	10	2	N/A	N/A	4	N/A	N/A	5	N/A	N/A	0	N/A	N/A	17
51.	Butari (Rayya)	10.02.2015	3	N/A	15.08.2016	2	1	25.02.2018	4	N/A	25.02.2019	4	5	N/A	N/A	6
52.	Dardeo Sardara (Rayya)	N/A	N/A	N/A	N/A	N/A	1	N/A	N/A	N/A	28.01.2019	12	6	N/A	N/A	7
53.	Dyanpur (Rayya)	02.10.2015	3	N/A	N/A	N/A	1	N/A	N/A	N/A	28.01.2019	9	6	N/A	N/A	11
54.	Gaggarbhana (Rayya)	N/A	N/A	N/A	N/A	N/A	1	N/A	N/A	N/A	N/A	N/A	6	N/A	N/A	7
55.	Jallupur Kheda (Rayya)	N/A	N/A	N/A	N/A	N/A	1	N/A	N/A	N/A	N/A	N/A	6	25.01.2020	5	7

Sr. No.	Selected GP	2016-17			2017-18			2018-19			2019-20			2020-21		
		Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block
56.	Jhirinangal (Rayya)	02.10.2015	2	N/A	N/A	N/A	1	N/A	N/A	N/A	28.01.2019	8	5	01.02.2020	8	6
57.	Kartarpur (Rayya)	02.10.2015	3	N/A	15.08.2016	3	1	N/A	N/A	N/A	15.01.2019	11	7	N/A	N/A	7
58.	Khalchian (Rayya)	02.10.2015	3	N/A	15.08.2016	4	1	N/A	N/A	N/A	31.01.2019	6	6	N/A	N/A	7
59.	Khanpur (Rayya)	02.10.2015	4	N/A	15.08.2016	4	1	N/A	N/A	N/A	19.01.2019	11	5	N/A	N/A	6
60.	Palah (Rayya)	N/A	N/A	N/A	N/A	N/A	1	N/A	N/A	N/A	N/A	N/A	5	N/A	N/A	6
61.	Bada Budh Singh (Jalandhar)	08.11.2015	1	1	N/A	N/A	1	27.01.2018	3	4	15.01.2019	3	13	24.11.2019	12	9
62.	Chak Pipli (Jalandhar)	02.11.2015	2	1	N/A	N/A	2	18.10.2017	2	4	23.01.2019	5	2	29.12.2019	15	9
63.	Gatta Mundi (Jalandhar) Kasu	N/A	N/A	1	N/A	N/A	1	12.10.2016	5	26	16.08.2018	5	34	16.12.2019	10	10
64.	Jania Chahal (Jalandhar)	N/A	N/A	1	N/A	N/A	3	10.10.2017	8	4	N/A	N/A	2	N/A	N/A	9
65.	Kotha (Jalandhar)	N/A	N/A	1	N/A	N/A	2	24.10.2017	1	7	25.09.2018	1	8	21.11.2019	4	9
66.	nasirpur (Jalandhar)	N/A	N/A	1	N/A	N/A	1	20.10.2017	1	2	21.08-2018	4	6	10.12.2019	1	7
67.	nawan Pind Khalewal (Jalandhar)	01.01.2016	2	2	N/A	N/A	2	05.09.2017	7	2	14.01.2019	7	12	05.12.2019	6	9
68.	Rupewal (Jalandhar)	N/A	N/A	1	N/A	N/A	2	N/A	N/A	8	N/A	N/A	3	20.12.2019	6	9
69.	Shindhar (Jalandhar)	N/A	N/A	1	N/A	N/A	2	N/A	N/A	5	N/A	N/A	5	N/A	N/A	11
70.	Sidhupur (Jalandhar)	02.11.2015	1	1	30.09.2017	1	2	N/A	N/A	5	24.01.2019	14	4	09.12.2019	13	9
71.	Shaheed Uday Bhan Singh Nagar (Sangrur)	16.08.2015	3	N/A	27.10.2016	5	N/A	02.10.2017	5	N/A	23.01.2019	7	N/A	N/A	N/A	N/A
72.	Shoke (Sangrur)	19.08.2015	8	N/A	25.12.2016	10	N/A	02.10.2017	9	N/A	22.11.2018	13	N/A	07.12.2019	20	N/A

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		Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block	Date of LB proposals	No. of works proposed By GPs	Works proposed by the block
73.	Togawal (Sangrur)	18.08.2015	7	N/A	30.10.2016	11	N/A	03.10.2017	8	N/A	02.10.2018	10	N/A	22.10.2019	18	N/A
74.	Kular Khurd (Sangrur)	02.10.2016	8	N/A	10.02.2017	12	N/A	N/A	N/A	N/A	29.01.2019	18	N/A	02.12.2019	27	N/A
75.	Gobind Nagar (Sangrur)	16.08.2015	4	N/A	29.10.2016	5	N/A	02.10.2017	5	N/A	24.01.2019	16	N/A	11.12.2019	14	N/A
76.	Ubhawal (Sangrur)	03.09.2015	11	N/A	11.09.2016	11	N/A	01.04.2018	8	N/A	27.07.2018	4	N/A	15.10.2020	6	N/A
77.	Dialgarh (Sangrur)	28.03.2016	11	N/A	02.10.2017	10	N/A	N/A	N/A	N/A	25.01.2019	21	N/A	21.12.2020	15	N/A
78.	Bhindra (Sangrur)	02.10.2015	6	N/A	15.10.2016	5	N/A	20.10.2017	5	N/A	16.08.2018	6	N/A	02.11.2019	10	N/A
79.	Bahadurpur (Sangrur)	02.10.2015	10	N/A	07.10.2016	10	N/A	20.10.2017	10	N/A	03.10.2018	11	N/A	02.10.2019	12	N/A
80.	Gurdaspur Gurthali (Sangrur)	15.10.2016	3	N/A	02.10.2017	4	N/A	N/A	N/A	N/A	N/A	N/A	N/A	02.10.2020	5	N/A
81.	Mubarakpur (Malerkotla-2)	02.10.2015	5	N/A	27.10.2016	9	N/A	02.10.2017	10	N/A	08.10.2018	11	N/A	02.10.2019	7	N/A
82.	Jalwana (Malerkotla-2)	02.10.2015	9	N/A	24.11.2016	10	N/A	02.10.2017	6	N/A	04.10.2018	10	N/A	02.11.2019	8	N/A
83.	Jhaner (Malerkotla-2)	18.09.2015	6	N/A	02.10.2016	9	N/A	02.10.2017	9	N/A	02.10.2018	10	N/A	02.10.2019	7	N/A
84.	Jandhali Kalan (Malerkotla-2)	25.09.2015	6	N/A	15.11.2016	7	N/A	02.10.2017	7	N/A	18.01.2019	10	N/A	28.10.2019	10	N/A
85.	Bishangarh (Malerkotla-2)	02.10.2015	7	N/A	02.10.2016	7	N/A	02.10.2017	6	N/A	02.10.2018	8	N/A	02.10.2019	9	N/A
86.	Kaliyan (Malerkotla-2)	02.10.2015	7	N/A	02.10.2016	6	N/A	02.10.2017	8	N/A	02.10.2018	12	N/A	02.10.2019	9	N/A
87.	Jitwal Khurd (Malerkotla-2)	01.10.2015	5	N/A	02.10.2016	6	N/A	02.10.2017	8	N/A	02.10.2018	8	N/A	02.10.2019	10	N/A
88.	Asdhulapur (Malerkotla-2)	01.07.2015	4	N/A	30.11.2016	5	N/A	02.10.2017	7	N/A	22.01.2019	8	N/A	02.10.2019	9	N/A
89.	Kaswa Bharal (Malerkotla-2)	20.10.2015	12	N/A	24.11.2016	8	N/A	02.10.2017	6	N/A	02.10.2018	7	N/A	02.10.2019	9	N/A
90.	Mithawal (Malerkotla-2)	02.09.2015	5	N/A	10.11.2016	9	N/A	02.10.2017	11	N/A	25.11.2019	1	N/A	07.10.2019	14	N/A
91.	Waloor (Ghall Khurd)	09.10.2015	14	N/A	05.10.2016	8	N/A	12.10.2017	12	N/A	24.10.2018	9	N/A	15.10.2019	7	N/A

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92.	Malwan Kadim (GhallKhurd)	10.10.2015	10	N/A	02.10.2016	6	N/A	06.10.2017	12	N/A	12.10.2018	10	N/A	09.10.2019	9	N/A
93.	Dhindsa (GhallKhurd)	N/A	N/A	N/A	06.10.2016	10	N/A	08.10.2017	9	N/A	14.10.2018	10	N/A	24.10.2019	11	N/A
94.	Ferozeshah (GhallKhurd)	N/A	N/A	N/A	02.10.2016	8	N/A	11.10.2017	10	N/A	14.10.2018	10	N/A	16.10.2019	12	N/A
95.	Kulgarhi (GhallKhurd)	08.10.2015	6	N/A	11.10.2016	8	N/A	11.10.2017	8	N/A	09.10.2018	13	N/A	09.10.2019	13	N/A
96.	Thathar Khurd (GhallKhurd)	N/A	N/A	N/A												
97.	Basti Khalil Wali (GhallKhurd)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	23.01.2019	6	N/A	08.01.2020	12	N/A
98.	Gajjan Singh Colony (GhallKhurd)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	26.11.2018	11	N/A	06.11.2019	7	N/A
99.	Hasti Wala (GhallKhurd)	N/A	N/A	N/A												
100.	Thathar Kalan (GhallKhurd)	N/A	N/A	N/A												
101.	Rattaui Rohi (Zira)	05.10.2015	9	N/A	07.10.2016	8	N/A	25.03.2017	13	N/A	25.01.2019	8	N/A	19.11.2019	7	N/A
102.	Boran Wali (Zira)	15.10.2015	8	N/A	10.10.2016	12	N/A	17.11.2017	10	N/A	20.11.2018	12	N/A	21.11.2019	6	N/A
103.	Behak Gujran (Zira)	15.10.2015	8	N/A	16.10.2016	8	N/A	02.11.2017	13	N/A	08.11.2018	10	N/A	21.11.2019	9	N/A
104.	Thetha Kishan Singh (Zira)	10.10.2015	4	N/A	10.10.2016	4	N/A	10.10.2017	4	N/A	10.10.2018	4	N/A	22.10.2019	10	N/A
105.	Lokhe Kalan (Zira)	02.01.2015	11	N/A	05.06.2016	11	N/A	26.10.2017	11	N/A	10.12.2018	11	N/A	06.11.2019	10	N/A
106.	Shah Wala (Zira)	04.10.2015	10	N/A	11.10.2016	9	N/A	25.10.2017	12	N/A	10.10.2018	9	N/A	09.10.2019	10	N/A
107.	Noorpur (Zira)	22.10.2015	11	N/A	11.10.2016	12	N/A	25.10.2017	13	N/A	05.12.2018	7	N/A	06.11.2019	6	N/A
108.	Mansoor Deva (Zira)	15.10.2015	4	N/A	16.10.2016	5	N/A	09.10.2017	4	N/A	10.10.2018	6	N/A	06.10.2019	8	N/A
109.	Katora (Zira)	15.10.2015	11	N/A	11.10.2016	11	N/A	25.10.2017	10	N/A	05.12.2018	11	N/A	06.11.2019	11	N/A
110.	Gadri Wala (Zira)	05.02.2015	11	N/A	28.02.2016	11	N/A	28.10.2017	11	N/A	10.12.2018	10	N/A	06.12.2019	10	N/A

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111.	Adraman (Mehatpur)	N/A	N/A	1	N/A	N/A	1	25.11.2019	3	1	N/A	N/A	3	05.07.2019	N/A	3
112.	Awan Khalsa (Mehatpur)	N/A	N/A	1	N/A	N/A	1	N/A	N/A	1	23.01.2019	7	3	30.12.2019	14	3
113.	Bhangiwal Khurd (Mehatpur)	13.02.2016	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	22.01.2019	4	3	16.12.2019	13	3
114.	Gobindpur (Mehatpur)	N/A	N/A	1	N/A	N/A	1	N/A	N/A	1	N/A	N/A	3	18.12.2019	4	2
115.	Jhungian (Mehatpur)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1	23.01.2019	4	3	24.12.2019	17	3
116.	Khursadpur (Mehatpur)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1	06.02.2019	3	3	11.01.2020	14	1
117.	Nawan Pind Jattan (Mehatpur)	N/A	N/A	1	23.01.2019	5	1	20.02.2019	19	N/A	N/A	N/A	3	N/A	N/A	1
118.	Parjian Khurd (Mehatpur)	25.12.2016	N/A	N/A	N/A	N/A	N/A	24.01.2018	6	1	24.01.2019	14	3	24.12.2019	8	2
119.	Passarian (Mehatpur)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	22.01.2019	4	3	N/A	N/A	1
120.	Rouli (Mehatpur)	23.12.2016	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3	N/A	N/A	1

Source: Departmental data

N/A- Not available

Appendix 2.1(A)

(Referred to in para 2.3.4; page 14)

Details of Labour Budget of GP, Block related to column 5, 6, 7 & 8 of Table 2.1

Description	Serial Number	Total Number	Serial Number	Total Number	Serial Number	Total Number	Serial Number	Total Number	Serial Number	Total Number
	2016-17		2017-18		2018-19		2019-20		2020-21	
LB was not proposed by GPs but included in LB at Block level (Out of Sr. No. 2)	1,2,3,6,9,11,12,16,18,20,22,23,24,26,29,30,42,45,48,49,63,64,65,66,68,69,111,112,114,117,119	31	1,2,6,7,9,14,16,18,20,24,26,29,30,41,42,44,45,48,49,50,52,53,54,55,56,60,61,62,63,64,65,66,67,68,69,111,112,114,117,119	40	2,4,5,14,16,18,19,20,22,29,30,41,42,45,48,49,50,68,69,70,112,114,115,116	24	2,19,20,22,29,30,54,55,60,64,68,69,111,114,117,120	16	3,22,26,29,30,45,48,49,50,51,52,53,54,57,58,59,60,64,69,117,119,120	22
LB proposed by GPs but not included their proposals in LB at Block level (Out of Sr. No. 1)	32,51,53,56,57,58,59,71,72,73,74,75,76,77,78,79,80,81,82,83,84,85,86,87,88,89,90,91,92,93,94,95,101,102,103,104,105,106,107,108,109,110,113,120	42	71,72,73,74,75,76,77,78,79,80,81,82,83,84,85,86,87,88,89,90,91,92,93,94,95,101,102,103,104,105,106,107,108,109,110	35	51,71,72,73,75,76,78,79,81,82,83,84,85,86,87,88,89,90,91,92,93,94,95,101,102,103,104,105,106,107,108,109,110,117	34	37,43,44,46,47,71,72,74,75,76,77,78,79,81,82,83,84,85,86,87,88,89,90,91,92,93,94,95,97,98,101,102,103,104,105,106,107,108,109,110	40	37,72,73,74,75,76,77,78,79,80,81,82,83,84,85,86,87,88,89,90,91,92,93,94,95,96,97,101,102,103,104,105,106,107,108,109,110	37
No. of GPs passed their LB proposal after the due date of submission of Block to the district (Out of Sr. No. 1)	10,17,67,74,77,80,113,118,120	9	4,8,12,21,23,28,39,70,72,74,77,80,117	13	24,25,26,27,44,51,61,76,111,117,118	11	1,3,4,6,7,8,9,10,11,12,13,14,16,18,21,23,24,25,26,27,28,31,32,34,35,36,37,38,39,46,47,51,52,53,56,57,58,59,61,62,67,70,71,74,75,77,84,88,90,97,101,105,110,112,113,115,116,118,119	59	18,20,21,23,24,25,28,32,35,36,37,39,47,55,56,62,63,66,68,70,75,77,97,116,118	25
No. of GPs passed their LB proposal after the due date of submission of District LB to the State (Out of Sr. No. 7)	74,77,113,118,120	6	12,21,28,39,70,74,77,80,117	9	1,12,28,51,76,111,117	7	1,4,13,14,16,18,51,90,116	9	1,12,28,56,76,77,80	7

Source: Departmental data

Appendix 2.2

(Referred to in para 2.3.5; page 18)

Details of projected PDs and PDs generated in selected districts

District	Year	No. of PDs projected in LB by the district	No. of PDs allotted by JDCC	No. of PDs generated	Shortfall in PDs against projected	Percentage of short generation of PDs against projection of LB
1	2	3	4	5	6 (3-5)	7
Sangrur	2016-17	2550066	649124	772036	1778030	69.72
	2017-18	2716716	1266655	1276025	1440691	53.03
	2018-19	2848875	922309	924298	1924577	67.56
	2019-20	2340071	1335076	1173107	1166964	49.87
	2020-21	2462518	1875122	1848528	613990	24.93
Total		1,29,18,246	60,48,286	59,93,994	69,24,252	
Ferozepur	2016-17	342548	342548	379527	(+)36979*	10.80
	2017-18	1778138	719335	744802	1033336	58.11
	2018-19	1748644	883702	948240	800404	45.77
	2019-20	26247000	1168370	1336651	24910349	94.91
	2020-21	3775091	2022780	2123972	1651119	43.74
Total		3,38,91,421	51,36,735	55,33,192	2,83,95,208	
SAS Nagar	2016-17	894220	266182	301998	592222	66.23
	2017-18	1167756	353271	359562	808194	69.21
	2018-19	1152917	298225	296199	856718	74.31
	2019-20	1134803	405069	385817	748986	66.00
	2020-21	1435548	673468	657500	778048	54.20
Total		57,85,244	19,96,215	20,01,076	37,84,168	
Amritsar	2016-17	1618313	369567	365644	1252669	77.41
	2017-18	1403670	772974	790898	612772	43.65
	2018-19	1782010	908934	902764	879246	49.34
	2019-20	2325529	1181626	943945	1381584	59.41
	2020-21	3744709	1914017	1980694	1764015	47.11
Total		1,08,74,231	51,47,118	49,83,945	58,90,286	
Moga	2016-17	1673289	1025199	868168	805121	48.12
	2017-18	2051160	1558722	1575551	475609	23.19
	2018-19	1758927	1116805	1154575	604352	34.36
	2019-20	2010449	1090494	1047419	963030	47.90
	2020-21	2125954	1413188	1458550	667404	31.39
Total		96,19,779	62,04,408	61,04,263	35,15,516	
Jalandhar	2016-17	2126700	260208	326571	1800129	84.64
	2017-18	1037100	598287	630739	406361	39.18
	2018-19	1943700	638755	642184	1301516	66.96
	2019-20	2901400	804815	768449	2132951	73.51
	2020-21	2529500	1304462	1351751	1177749	46.56
Total		1,05,38,400	36,06,527	37,19,694	68,18,706	

Source: MIS data

* PDs generated in excess of projected PDs.

Appendix 2.3

(Referred to in para 2.3.5; page 18)

Details of projected PDs and PDs generated in selected Blocks

Block	Year	No. of PDs projected in Labour Budget by the block	No. of PDs generated	Shortfall in PDs	Percentage of shortfall in generation of PDs against projection of LB
1	2	3	4	5 (3-4)	6
Verka (Amritsar)	2016-17	177808	19918	157890	88.80
	2017-18	151065	48448	102617	67.93
	2018-19	156155	65158	90997	58.27
	2019-20	157356	78293	79063	50.24
	2020-21	306490	153252	153238	50.00
Rayya (Amritsar)	2016-17	185598	30091	155507	83.79
	2017-18	123853	90303	33550	27.09
	2018-19	245400	114167	131233	53.48
	2019-20	323600	114686	208914	64.56
	2020-21	300182	263616	36566	12.18
Moga-I (Moga)	2016-17	290470	119123	171347	58.99
	2017-18	352552	249698	102854	29.17
	2018-19	285594	206080	79514	27.84
	2019-20	360643	171256	189387	52.51
	2020-21	390291	246890	143401	36.74
Bagha purana (Moga)	2016-17	404358	132856	271502	67.14
	2017-18	451569	283361	168208	37.25
	2018-19	398220	246659	151561	38.06
	2019-20	408220	238117	170103	41.67
	2020-21	447162	338932	108230	24.20
Lohian (Jalandhar)	2016-17	189500	20356	169144	89.26
	2017-18	44128	65906	(+)21778*	--
	2018-19	261800	76008	185792	70.97
	2019-20	448500	74396	374104	83.41
	2020-21	267000	146662	120338	45.07
Majri (SAS Nagar)	2016-17	201821	58746	143075	70.89
	2017-18	405464	107988	297476	73.37
	2018-19	348518	120392	228126	65.46
	2019-20	388407	110256	278151	71.61
	2020-21	437392	192697	244695	55.94
Kharar (SAS Nagar)	2016-17	362018	109837	252181	69.66
	2017-18	392704	155158	237546	60.49
	2018-19	403333	103316	300017	74.38
	2019-20	413573	177103	236470	57.18
	2020-21	444738	283439	161299	36.27
Ghall Khurd (Ferozepur)	2016-17	95325	74553	20772	21.79
	2017-18	310852	185812	125040	40.22
	2018-19	380259	189541	190718	50.15
	2019-20	621780	248721	373059	60.00
	2020-21	817950	458147	359803	43.99

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Block	Year	No. of PDs projected in Labour Budget by the block	No. of PDs generated	Shortfall in PDs	Percentage of shortfall in generation of PDs against projection of LB
1	2	3	4	5 (3-4)	6
ZIRA (Ferozepur)	2016-17	482110	101045	381065	79.04
	2017-18	481115	912832	(+)431717*	---
	2018-19	510416	153416	357000	69.94
	2019-20	539419	366049	173370	32.14
	2020-21	912547	461095	451452	49.47
Sangrur	2016-17	259714	111958	147756	56.89
	2017-18	292741	145072	147669	50.44
	2018-19	302339	116027	186312	61.62
	2019-20	277690	150485	127205	45.81
	2020-21	277944	221609	56335	20.27
Malerkotla-2 (Sangrur)	2016-17	290571	57078	233493	80.36
	2017-18	307901	141620	166281	54.00
	2018-19	323839	105676	218163	67.37
	2019-20	339331	116967	222364	65.53
	2020-21	337939	170064	167875	49.68
Mehatpur (Jalandhar)	2016-17	65528	16593	48935	74.68
	2017-18	98817	41804	57013	57.70
	2018-19	92300	50983	41317	44.76
	2019-20	211000	38153	172847	81.92
	2020-21	210000	85630	124370	59.22

Source: MIS data

** There was excess generation of PDs in Block Lohian and Zira during 2017-18 against the projected PDs.*

Appendix 2.4

(Referred to in para 2.6; page 21)

Status of organising of 'Rozgar Diwas' in selected GPs

Block	Gram panchayat	Year	Rozgar diwas to be conducted	No of Rozgar Diwas organised	Shortage	Percentage of shortage
Ghall Khurd	Basti khalil wali	2016-21	60	3	57	95.00
	Dhindsa	2016-21	60	5	55	91.67
	Ferozeshah	2016-21	60	5	55	91.67
	Gajjan singh colony	2016-21	60	3	57	95.00
	Kulgarhi	2016-21	60	5	55	91.67
	Malwal kadim	2016-21	60	5	55	91.67
	Thethar khurd	2016-21	60	1	59	98.33
	Waloor	2016-21	60	5	55	91.67
Zira	Behak Gujran	2016-21	60	5	55	91.67
	Boran wali	2016-21	60	5	55	91.67
	Gadri wala	2016-21	60	5	55	91.67
	Katora	2016-21	60	5	55	91.67
	Lohke kalan	2016-21	60	5	55	91.67
	Mansur deva	2016-21	60	5	55	91.67
	Noorpur	2016-21	60	5	55	91.67
	Rattaul rohi	2016-21	60	5	55	91.67
	Shah wala	2016-21	60	5	55	91.67
	Thatha kishan singh	2016-21	60	5	55	91.67
	Baghapurana	GTB Garh	2016-21	60	7	53
Sukhanand		2016-21	60	5	55	91.67
Malke		2016-21	60	5	55	91.67
Panditbhoom raj		2016-21	60	5	55	91.67
Gholian kalan		2016-21	60	10	50	83.33
Tharaj		2016-21	60	7	53	88.33
Dhilwanwala		2016-21	60	11	49	81.67
Langiananawan		2016-21	60	10	50	83.33
Kaleke		2016-21	60	10	50	83.33
Smalsar		2016-21	60	9	51	85.00
Moga-I		Butter khurd	2016-21	60	7	53
	Dosanjh	2016-21	60	5	55	91.67
	Chrikpati sarkar	2016-21	60	5	55	91.67
	Mallianwala	2016-21	60	7	53	88.33
	Ramuwalaharchoke	2016-21	60	8	52	86.67
	Daudhargarbi	2016-21	60	6	54	90.00
	Dhudike	2016-21	60	5	55	91.67
	Dala	2016-21	60	1	59	98.33
Kharar	Naanumajra	2016-21	60	5	55	91.67
	Kailon	2016-21	60	1	59	98.33
	Soonk	2016-21	60	3	57	95.00
	Majatri	2016-21	60	2	58	96.67
	Popna	2016-21	60	9	51	85.00
	Madan heri	2016-21	60	5	55	91.67

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Block	Gram panchayat	Year	Rozgar diwas to be conducted	No of Rozgar Diwas organised	Shortage	Percentage of shortage
Majri	Karondian wala	2016-21	60	10	50	83.33
	Rakauli	2016-21	60	6	54	90.00
	Chotibadinagal	2016-21	60	3	57	95.00
	Hushiarpur	2016-21	60	2	58	96.67
	Majri colony	2016-21	60	3	57	95.00
	Gunomajra	2016-21	60	4	56	93.33
	Teur	2016-21	60	2	58	96.67
	Tara pur	2016-21	60	1	59	98.33
Lohian	Chakpipli	2016-21	60	6	54	90.00
	Jania chahal	2016-21	60	1	59	98.33
	Kotha	2016-21	60	1	59	98.33
	Nasirpur	2016-21	60	1	59	98.33
	Nawanpindkhalewal	2016-21	60	2	58	96.67
	Rupewal	2016-21	60	2	58	96.67
	Sidhupur	2016-21	60	2	58	96.67
Malerkotla-2	Bishangarh	2016-21	60	3	57	95.00
	Asdullahpur	2016-21	60	2	58	96.67
	Mubarkpur	2016-21	60	3	57	95.00
	Jitwal khurd	2016-21	60	3	57	95.00
	Mithewal	2016-21	60	3	57	95.00
	Kesba bharal	2016-21	60	5	55	91.67
	Jandali kalan	2016-21	60	3	57	95.00
	Kaliyan	2016-21	60	1	59	98.33
	Jhaner	2016-21	60	5	55	91.67
	Jalwana	2016-21	60	4	56	93.33
	Mehatpur	Gobindpur	2016-21	60	13	47
Bangiwal khurd		2016-21	60	7	53	88.33
Passarian		2016-21	60	10	50	83.33
Khurshadpur		2016-21	60	10	50	83.33
Jhugian		2016-21	60	10	50	83.33
Nawa pinddakhni		2016-21	60	7	53	88.33
Parjian khurd		2016-21	60	2	58	96.67
Awan khalsa		2016-21	60	4	56	93.33
Rouli		2016-21	60	6	54	90.00
Adraman		2016-21	60	10	50	83.33

Source: MIS data and Departmental data

Appendix 2.5

(Refer to para 2.6; page 21)

Status of organising of 'Rozgar Diwas' in selected districts and five blocks

Year	No. of GPs			Rozgar diwas to be conducted			Number of Rozgar diwas organised			Shortage			Percentage of shortage		
	Ferozepur	Ghall Khurd	Zira	Ferozepur	Ghall Khurd	Block Zira	Ferozepur	Ghall Khurd	Zira	Ferozepur	Ghall Khurd	Zira	Ferozepur	Ghall Khurd	Zira
2016-17	833	138	114	9996	1656	1368	168	28	24	9828	1628	1344	98.32	98.31	98.25
2017-18	833	138	114	9996	1656	1368	284	39	35	9712	1617	1333	97.16	97.64	97.44
2018-19	833	138	114	9996	1656	1368	474	51	48	9522	1605	1320	95.26	96.92	96.49
2019-20	838	126	114	10056	1512	1368	578	72	87	9478	1440	1281	94.25	95.24	93.64
2020-21	838	126	114	10056	1512	1368	701	112	147	9355	1400	1221	93.03	92.59	89.25
Year	Sangrur	Sangrur (Block)	Maler kotla-2	Sangrur	Sangrur (Block)	Maler kotla-2	Sangrur	Sangrur (Block)	Maler kotla-2	Sangrur	Sangrur (Block)	Maler kotla-2	Sangrur	Sangrur (Block)	Maler kotla-2
2016-17	595	73	88	7140	876	1008	158	83	0	6982	793	990	97.79	90.53	98.21
2017-18	595	73	88	7140	876	1008	384	85	2	6756	791	959	94.62	90.30	95.14
2018-19	595	73	88	7140	876	1008	668	93	6	6472	783	940	90.64	89.38	93.25
2019-20	595	73	88	7140	876	1008	983	103	9	6157	773	906	86.23	88.24	89.88
2020-21	595	73	88	7140	876	1008	1282	134	12	5858	742	900	82.04	84.70	89.29
Year	Jalandhar	Mehatpur	Lohian	Jalandhar	Mehatpur	Lohian	Jalandhar	Mehatpur	Lohian	Jalandhar	Mehatpur	Lohian	Jalandhar	Mehatpur	Lohian
2016-17	NM*	59	NM	NM	708	NM	NM	0	NM	NM	708	NM	NM	100	NM
2017-18	NM	59	NM	NM	708	NM	NM	2	NM	NM	706	NM	NM	99.72	NM
2018-19	NM	59	NM	NM	708	NM	NM	6	NM	NM	702	NM	NM	99.15	NM
2019-20	NM	59	NM	NM	708	NM	NM	9	NM	NM	699	NM	NM	98.73	NM
2020-21	NM	59	NM	NM	708	NM	NM	12	NM	NM	696	NM	NM	98.31	NM

Source: Departmental data

* Not Maintained

Appendix 3.1

(Referred to in para 3.2; page 28)

Pending liability in selected Gram Panchayats

(₹ in lakh)

Sr. No.	Name of GP	Year	Unskilled wages	Semi-skilled wages	Material	Taxes	Total
1.	Bahadurpur (Sangrur)	2016-21	0	0	0.94	0.04	0.98
2.	Bhindra (Sangrur)	2016-21	0	0	0	0	0
3.	Dialgarh (Sangrur)	2016-21	0.01	0	2.07	0.24	2.32
4.	Gobindnagar (Sangrur)	2016-21	0	0	3.95	0	3.95
5.	Gurdaspurgurthali (Sangrur)	2016-21	0	0	0	0	0
6.	Kular khurd (Sangrur)	2016-21	0	0	10.83	1.42	12.25
7.	Sahoke (Sangrur)	2016-21	0.05	0	2.08	0.04	2.17
8.	Shaheed Udhaybhan Singh Nagar (Sangrur)	2016-21	0	0	3.46	0.03	3.49
9.	Togawal (Sangrur)	2016-21	0.04	0	0.05	0	0.09
10.	Ubhawal (Sangrur)	2016-21	0	0	4.05	0.30	4.35
11.	Asdullahpur (Malerkotla-2)	2016-21	0	0	1.06	0	1.06
12.	Bishangarh (Malerkotla-2)	2016-21	0	0	0.02	0	0.02
13.	Jalwana (Malerkotla-2)	2016-21	0.03	0	0	0	0.03
14.	Jandali kalan (Malerkotla-2)	2016-21	0.24	0	0	0	0.24
15.	Jhaner (Malerkotla-2)	2016-21	0.16	0	1.31	0	1.47
16.	Jitwalkhurd (Malerkotla-2)	2016-21	0	0	0	0	0
17.	Kalian (Malerkotla-2)	2016-21	0.06	0	0.11	0	0.17
18.	Kasba bharal (Malerkotla-2)	2016-21	0	0	5.42	0	5.42
19.	Mithewal (Malerkotla-2)	2016-21	0	0	0	0	0
20.	Mubarakpur (Malerkotla-2)	2016-21	0.03	0	0	0	0.03
21.	Adraman (Mehatpur)	2016-21	0.01	0	2.95	0	2.96
22.	Awan khalsa (Mehatpur)	2016-21	0	0.25	4.70	0.18	5.13
23.	Bangiwal Khurd (Mehatpur)	2016-21	0.13	0.36	0.65	0.01	1.15
24.	Gobindpur (Mehatpur)	2016-21	0	0.14	0.55	0.06	0.75
25.	Jhungian (Mehatpur)	2016-21	0	0.22	0	0	0.22
26.	Khursadpur (Mehatpur)	2016-21	0.08	0	1.02	0.04	1.14
27.	Nawanpind Dakhni (Mehatpur)	2016-21	0	0	13.76	0.44	14.20
28.	Parjiankhurd (Mehatpur)	2016-21	0.11	0	0	0	0.11
29.	Passarian (Mehatpur)	2016-21	0	0	0	0	0
30.	Rouli (Mehatpur)	2016-21	0.05	0.53	7.90	0.67	9.15
31.	Basti Khalilwali (Ghall Khurd)	2016-21	0.15	0	1.85	0.27	2.27
32.	Dhindsa (Ghall Khurd)	2016-21	0.12	0	0	0	0.12
33.	Ferozeshah (Ghall Khurd)	2016-21	0.30	0	7.15	0	7.45
34.	Gajjansingh Colony (Ghall Khurd)	2016-21	0.02	0.10	0	0	0.12

Sr. No.	Name of GP	Year	Unskilled wages	Semi-skilled wages	Material	Taxes	Total
35.	Hastiwala (Ghall Khurd)	2016-21	0	0	0	0	0
36.	Kulgari (Ghall Khurd)	2016-21	0.07	0	0.08	0	0.15
37.	Malwalkadim (Ghall Khurd)	2016-21	0.11	0	3.17	0.57	3.85
38.	Thetharkalan (Ghall Khurd)	2016-21	0.17	0.11	11.29	0.64	12.21
39.	Thetarkhurd (Ghall Khurd)	2016-21	0	0	7.24	0.93	8.17
40.	Waloor (Ghall Khurd)	2016-21	0.39	0	0.14	0	0.53
41.	Behakgujan (Zira)	2016-21	0.07	0	3.06	0.38	3.51
42.	Boranwali (Zira)	2016-21	0.16	0	2.99	0.36	3.51
43.	Gadri wala (Zira)	2016-21	0.03	0	0	0	0.03
44.	Kotara (Zira)	2016-21	0.07	0	0	0	0.07
45.	Lohke kalan (Zira)	2016-21	0.37	0	3.23	0.01	3.61
46.	Mansur deva (Zira)	2016-21	0.16	0	3.64	0.02	3.82
47.	Noorpur (Zira)	2016-21	0	0	0.60	0.08	0.68
48.	Rattualrohi (Zira)	2016-21	0.09	0	0.78	0	0.87
49.	Shah wala (Zira)	2016-21	0.01	0.27	5.03	0.78	6.09
50.	Thathakishan Singh (Zira)	2016-21	0	0	0	0	0
51.	Abadi Guru Nanak Nagar Verka	2016-21	0.06	0	0	0	0.06
52.	Baba Deep Singh Avenue Verka	2016-21	0	0	0	0	0
53.	Bal Kalan (Verka)	2016-21	0.21	0	0	0	0.21
54.	Bal Khurd (Verka)	2016-21	0.43	0	0.84	0.04	1.31
55.	Ganusabad (Verka)	2016-21	0.02	0	0	0	0.02
56.	Jethuwal (Verka)	2016-21	0.12	0	0	0	0.12
57.	Mehniya koharan (Verka)	2016-21	0.08	0	0	0	0.08
58.	Miran kot kalan (Verka)	2016-21	0.19	0	0.71	0.04	0.94
59.	Nangli (Verka)	2016-21	0.23	0	0	0	0.23
60.	Wadala Bhittewid	2016-21	0.94	0	0.71	0	1.65
61.	Butari (Rayya)	2016-21	0.03	0	0	0	0.03
62.	Dardeo Sardara (Rayya)	2016-21	0	0	0	0	0
63.	Dyanpur (Rayya)	2016-21	0.06	0	0	0	0.06
64.	Gaggarbhana (Rayya)	2016-21	0.20	0	0	0	0.20
65.	Jallupur kheda (Rayya)	2016-21	0.06	0	0	0	0.06
66.	Jhirinangal (Rayya)	2016-21	0	0	0	0	0
67.	Kartarpur (Rayya)	2016-21	0.06	0	0	0	0.06
68.	Khalchian (Rayya)	2016-21	0.06	0	0	0	0.06
69.	Khanpur (Rayya)	2016-21	0	0	0.86	0.05	0.91
70.	Palah (Rayya)	2016-21	0.11	0	0	0	0.11
71.	Butter Khurd (Moga 1)	2016-21	0.05	0	0	0	0.05

Sr. No.	Name of GP	Year	Unskilled wages	Semi-skilled wages	Material	Taxes	Total
72.	Chrik Pati Parkar (Moga 1)	2016-21	0.06	0	4.12	0.51	4.69
73.	Dala (Moga 1)	2016-21	0.74	0	0.81	0.06	1.61
74.	Dhudike (Moga 1)	2016-21	0.40	0	0	0	0.40
75.	Dosanjh (Moga 1)	2016-21	0.08	0.60	0	0	0.68
76.	Durdhar garbi (Moga 1)	2016-21	0.03	0	0	0	0.03
77.	Kokri phula singh (Moga 1)	2016-21	0.12	0.05	0	0	0.17
78.	Mallian Wala (Moga 1)	2016-21	0.15	0	0.87	0	1.02
79.	Mehna (Moga 1)	2016-21	0.41	0.36	0.27	0.04	1.08
80.	Ramuwala Harchoke (Moga 1)	2016-21	0	0	0.14	0	0.14
81.	Dhilwan Wala (Bhagapurana)	2016-21	0.12	0	0	0	0.12
82.	Gholian Kalan (Bhagapurana)	2016-21	0.05	0	0	0	0.05
83.	Guru Tegha Bahadur Garh	2016-21	0	0	0	0	0
84.	Kaleke (Bhagapurana)	2016-21	0.05	0.37	5.98	0.44	6.84
85.	Langiana Nawan	2016-21	0.06	0.73	2.32	0.24	3.35
86.	Malke (Bhagapurana)	2016-21	0.01	0	0	0	0.01
87.	Pandit Bhoom Raj	2016-21	0.01	0	3.07	0.39	3.47
88.	Smalsar (Bhagapurana)	2016-21	0.01	0	4.76	0.15	4.92
89.	Sukhanand (Bhagapurana)	2016-21	0.01	0	0	0	0.01
90.	Tharaj (Bhagapurana)	2016-21	0.06	0.05	0	0	0.11
91.	Baroudi (Majri)	2016-21	0	0	0	0	0
92.	Choti Badi Nagal (Majri)	2016-21	0	0	2.06	0	2.06
93.	Guno Majra (Majri)	2016-21	0	0	2.86	0.01	2.87
94.	Hushiar pur (Majri)	2016-21	0	0	0.66	0	0.66
95.	Karondian Wala (Majri)	2016-21	0	0	0	0	0
96.	Khizrabad (Majri)	2016-21	0	0	0	0	0
97.	Majri Colony (Majri)	2016-21	0	0	2.47	0	2.47
98.	Rakauli (Majri)	2016-21	0	0	2.13	0	2.13
99.	Tara Pur (Majri)	2016-21	0.04	0	4.72	0	4.76
100.	Teur (Majri)	2016-21	0	0	1.53	0	1.53
101.	Balongi colony (Kharar)	2016-21	0	0.06	0	0	0.06
102.	Bhukri (Kharar)	2016-21	0	0	0	0	0
103.	Kailon (Kharar)	2016-21	0.04	0	0	0	0.04
104.	Madan heri (Kharar)	2016-21	0.02	0.62	0.85	0.12	1.61
105.	Majatri (Kharar)	2016-21	0.02	0	0	0	0.02
106.	Mausal (Kharar)	2016-21	0.02	0	0	0	0.02
107.	Naanu Majra (Kharar)	2016-21	0	0	0	0	0
108.	Popna (Kharar)	2016-21	0.03	0	0	0	0.03
109.	Singhpura (Kharar)	2016-21	0	0	4.37	0	4.37

Sr. No.	Name of GP	Year	Unskilled wages	Semi-skilled wages	Material	Taxes	Total
110.	Soonk (Kharar)	2016-21	0.04	0	0	0	0.04
111.	Bara Budh Singh (Lohian)	2016-21	0	0	0	0	0
112.	Chakpipli (Lohian)	2016-21	0.01	0	0.78	0.02	0.81
113.	Gatta Mundi Kasu (Lohian)	2016-21	0.06	0	5.88	0.04	5.98
114.	Janian Chahal (Lohian)	2016-21	0	0	2.78	0	2.78
115.	Kotha (Lohian)	2016-21	0	0	1.57	0	1.57
116.	Nasirpur (Lohian)	2016-21	0.04	0	0	0	0.04
117.	Nawanpind Khalewal	2016-21	0	0	0	0	0
118.	Rupewal (Lohian)	2016-21	0	0	0.80	0.14	0.94
119.	Shindhar (Lohian)	2016-21	0	0.29	4.86	0.19	5.34
120.	Sidhupur (Lohian)	2016-21	0.04	0	2.22	0.10	2.36
Total			8.93	5.11	183.13	10.09	207.26

Source: MIS data

Appendix 3.2

(Referred to in para 3.2; page 29)

Pending liability in selected districts

(₹ in lakh)

District	Year	Unskilled wages	Semi-skilled wages	Material	Tax	Total
Amritsar	2016-17	2.62	1.59	11.80	0	16.01
	2017-18	6.44	2.50	31.34	2.82	43.10
	2018-19	12.66	3.96	73.04	4.97	94.63
	2019-20	10.04	1.93	28.72	1.77	42.46
	2020-21	47.53	10.67	102.25	6.53	166.98
Moga	2016-17	4.81	0.10	0.46	0	5.37
	2017-18	4.99	0.05	17.73	0.80	23.57
	2018-19	14.07	4.55	336.68	30.62	385.92
	2019-20	10.49	2.86	368.45	12.90	394.70
	2020-21	24.91	20.95	618.89	42.15	706.90
Jalandhar	2016-17	2.82	0	2.00	0.09	4.91
	2017-18	3.14	0.14	32.21	3.82	39.31
	2018-19	4.50	2.88	232.52	13.89	253.79
	2019-20	1.95	5.06	134.53	14.28	155.82
	2020-21	5.99	4.47	886.23	51.96	948.65
SAS Nagar	2016-17	2.25	0	5.29	0.69	8.23
	2017-18	0.55	0	3.04	0.48	4.07
	2018-19	1.50	0.34	2.14	0.34	4.32
	2019-20	2.08	0.18	20.11	2.97	25.34
	2020-21	0.25	2.41	493.05	12.38	508.09
Sangrur	2016-17	3.28	0.12	9.59	0	12.99
	2017-18	5.70	0.01	4.43	0.58	10.72
	2018-19	2.46	0.02	35.29	2.67	40.44
	2019-20	0.94	0.20	133.54	13.61	148.29
	2020-21	3.85	12.78	1478.52	74.10	1569.25
Ferozepur	2016-17	7.91	0.37	463.39	0.52	472.19
	2017-18	12.00	0.84	97.30	2.41	112.55
	2018-19	10.10	8.73	214.52	20.28	253.63
	2019-20	8.48	6.73	157.38	13.96	186.55
	2020-21	13.81	47.68	1118.05	85.24	1264.78
Total		232.12	142.12	7,112.49	416.83	7,903.56

Source: MIS data

Appendix 3.3

(Referred to in para 3.2; page 29)

Pending liability in selected blocks

(₹ in lakh)

Block	Year	Unskilled wages	Semi-skilled wages	Material	Tax	Total
Verka	2016-17	0.30	0	0	0	0.30
	2017-18	0.93	0	2.32	0.85	4.10
	2018-19	3.91	0.10	16.18	0.85	21.04
	2019-20	2.10	0.07	0	0	2.17
	2020-21	6.85	0	8.20	0.46	15.51
Rayya	2016-17	0	0	10.03	0	10.03
	2017-18	0.12	0	11.49	0.81	12.42
	2018-19	0.80	0	18.72	1.56	21.08
	2019-20	0.06	0	8.80	0.41	9.27
	2020-21	1.96	2.42	9.48	0.72	14.58
Moga-I	2016-17	2.99	0	0.46	0	3.45
	2017-18	0.93	0.05	3.12	0.07	4.17
	2018-19	2.05	0.10	47.85	6.68	56.68
	2019-20	1.20	0.04	10.13	1.34	12.71
	2020-21	3.07	1.36	35.66	4.41	44.50
Baghapurana	2016-17	0.21	0	0	0	0.21
	2017-18	0.55	0	0	0	0.55
	2018-19	2.46	3.07	103.63	7.80	116.96
	2019-20	0.43	1.97	18.77	1.09	22.26
	2020-21	0.49	6.29	141.00	8.95	156.73
Lohian	2016-17	0.02	0	0	0	0.02
	2017-18	0.06	0.14	2.36	0.34	2.90
	2018-19	0.70	0.31	11.80	0.52	13.33
	2019-20	0.13	0.80	23.42	2.84	27.19
	2020-21	0.16	3.07	111.61	8.03	122.87
Majri	2016-17	1.64	0	0	0	1.64
	2017-18	0.10	0	0.03	0.01	0.14
	2018-19	0.06	0	0.84	0.15	1.05
	2019-20	0.09	0	0	0	0.09
	2020-21	0.02	0	145.96	5.44	151.42
Kharar	2016-17	0.59	0	5.29	0.69	6.57
	2017-18	0.41	0	3.01	0.47	3.89
	2018-19	1.30	0.34	1.20	0.18	3.02
	2019-20	1.96	0.18	12.42	1.97	16.53
	2020-21	0.09	2.41	61.58	2.56	66.64

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Block	Year	Unskilled wages	Semi-skilled wages	Material	Tax	Total
Sangrur	2016-17	0.15	0	0	0	0.15
	2017-18	0.13	0	0	0	0.13
	2018-19	0	0	3.80	0.43	4.23
	2019-20	0	0	6.89	0.78	7.67
	2020-21	0	0	177.57	10.89	188.46
Malerkotla	2016-17	0.80	0	0	0	0.80
	2017-18	2.45	0	0	0	2.45
	2018-19	0.09	0	2.84	0.26	3.19
	2019-20	0	0	3.17	0.25	3.42
	2020-21	0.06	0.03	98.75	1.10	99.94
Ghall Khurd	2016-17	0.22	0	3.31	0	3.53
	2017-18	2.72	0.26	7.37	0.07	10.42
	2018-19	3.73	0.48	19.93	0.42	24.56
	2019-20	2.54	2.03	25.82	1.70	32.09
	2020-21	7.17	17.68	234.83	22.33	282.01
Zira	2016-17	1.08	0	139.48	0	140.56
	2017-18	1.71	0	14.35	0.17	16.23
	2018-19	1.09	0.18	24.68	1.13	27.08
	2019-20	0.72	1.15	20.02	2.00	23.89
	2020-21	2.89	2.63	100.16	6.38	112.06
Mehatpur	2016-17	0.16	0	0	0	0.16
	2017-18	0.24	0	1.82	0	2.06
	2018-19	0.78	1.21	0	0	1.99
	2019-20	0.21	4.15	30.53	2.08	36.97
	2020-21	0.46	0.01	136.33	5.94	142.74
Total		68.14	52.53	1,877.01	115.13	2,112.81

Source: MIS data

Appendix 3.4

(Referred to in para 3.3; page 30)

Pending compensation for delayed payment of wages in selected GPs

(Amount in ₹)

Name of Block	Sr. No.	Name of GP	Year	Approved delay (In Days)	Approved amount	Delayed compensation Paid	Pending compensation
Zira	1.	BoranWali	2019-20	58	28	0	28
	2.	Shah Wala	2019-20	60	46	0	46
Sangrur	3.	Dialgarh	2018-19	61	49	45	4
	4.	Sahoke	2018-19	459	347	109	238
	5.	Togawal	2018-19	300	246	137	109
Malerkotla-2	6.	Asdullapur	2016-17	2714	2057	2012	45
	7.	Jalwana	2017-18	882	467	463	4
	8.	Jandali Kalan	2018-19	180	144	0	144
Kharar	9.	Kailon	2016-17	4595	2777	2582	195
	10.	Madan heri	2016-17	5492	2941	2826	115
	11.	Mausal	2017-18	13326	11023	11012	11
	12.	Popna	2016-17	5256	3328	3071	257
Majri	13.	Baroudi	2016-17	1841	1023	998	25
	14.	Hushiarpur	2016-17	9737	6153	5265	888
	15.	Khizrabad	2016-17	4382	2261	2187	74
	16.	Tara pur	2016-17	8182	5116	3613	1503
	17.	Teur	2016-17	3820	2162	2149	13
Moga-I	18.	Butter Khurd	2018-19	207	94	0	94
			2019-20	43	30	0	30
			2020-21	344	230	0	230
	19.	ChrikPati Sarkar	2018-19	10959	3037	0	3037
			2019-20	40	30	0	30
			2020-21	1888	950	0	950
	20.	Dala	2017-18	12	6	0	6
			2018-19	2576	1410	0	1410
			2019-20	4	3	0	3
			2020-21	766	375	0	375
	21.	Dhudike	2018-19	8659	4591	0	4591
			2019-20	741	258	0	258
			2020-21	1535	966	0	966
	22.	Dosanjh	2018-19	43	28	0	28
			2019-20	183	86	0	86
			2020-21	707	442	0	442
	23.	DurdharGarbi	2018-19	19	15	0	15
			2019-20	727	381	0	381
			2020-21	354	254	0	254
	24.	KokriPhula Singh	2017-18	4260	1821	0	1821
			2020-21	273	173	0	173
	25.	MallianWala	2018-19	1775	593	0	593
			2019-20	1095	703	0	703
			2020-21	1077	786	0	786
	26.	Mehna	2017-18	6916	3836	0	3836
			2018-19	11234	5153	0	5153

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Name of Block	Sr. No.	Name of GP	Year	Approved delay (In Days)	Approved amount	Delayed compensation Paid	Pending compensation
			2019-20	330	135	0	135
			2020-21	1296	618	0	618
	27.	Ramuwala Harchoke	2017-18	512	365	0	365
			2018-19	2858	1560	0	1560
			2019-20	817	522	0	522
			2020-21	100	76	0	76
Bhagapurana	28.	Dhilwan Wala	2019-20	586	284	0	284
	29.	Gholian Kalan	2019-20	383	263	0	263
	30.	Guru Tegh Bahadur Garh	2019-20	246	139	0	139
	31.	Kaleke	2018-19	2551	1308	1303	5
			2019-20	9448	4911	0	4911
	32.	Langiana Nawan	2017-18	190	70	9	61
			2019-20	1740	1127	0	1127
	33.	Malke	2019-20	694	350	0	350
	34.	Panditbhoom raj	2019-20	30	16	0	16
	35.	Smalsar	2016-17	2537	414	405	9
			2019-20	2024	1012	0	1012
	36.	Sukhanand	2019-20	228	146	0	146
	37.	Tharaj	2019-20	1699	144	0	144
Verka	38.	Abadi Guru Nanak Nagar	2018-19	3	5	0	5
			2019-20	49	81	0	81
	39.	Bal Kalan	2018-19	278	234	0	234
			2019-20	7	7	0	7
	40.	Bal Khurd	2017-18	216	179	85	94
			2018-19	1281	933	0	933
			2019-20	25	10	0	10
	41.	Ganusabad	2017-18	303	245	230	15
			2018-19	64	59	0	59
			2019-20	4	2	0	2
	42.	Jethuwal	2017-18	6855	4165	2090	2075
			2018-19	2219	1357	0	1357
			2019-20	189	199	0	199
	43.	Mehniya Koharan	2017-18	901	669	618	51
			2018-19	41	26	0	26
			2019-20	4	6	0	6
44.	MiranKot Kalan	2017-18	886	732	673	59	
		2018-19	37	37	0	37	
45.	Nangli	2018-19	101	101	0	101	
46.	Wadala Bhattewid	2018-19	294	150	0	150	
Rayya	47.	Butari	2016-17	52	26	0	26
			2018-19	252	169	0	169
			2020-21	68	68	0	68
	48.	Dardeo Sardara	2019-20	15	18	0	18
	49.	Dyanpur	2017-18	3623	2292	0	2292
			2018-19	668	426	0	426
			2019-20	31	25	0	25
2020-21			26	23	0	23	

Name of Block	Sr. No.	Name of GP	Year	Approved delay (In Days)	Approved amount	Delayed compensation Paid	Pending compensation
	50.	Gaggarbhana	2016-17	5766	3615	2467	1148
			2017-18	6017	4163	0	4163
			2018-19	716	510	0	510
			2019-20	78	38	0	38
			2020-21	344	291	0	291
	51.	Jallapur Kheda	2016-17	4717	2546	0	2546
			2017-18	661	448	0	448
			2018-19	507	292	0	292
			2020-21	60	40	0	40
	52.	Kartarpur	2018-19	12	12	0	12
			2020-21	20	19	0	19
	53.	Khalchian	2017-18	1366	898	0	898
			2018-19	348	219	0	219
			2019-20	4	4	0	4
			2020-21	375	281	0	281
	54.	Khanpur	2016-17	1341	885	485	400
			2017-18	381	258	0	258
			2018-19	11	10	0	10
	55.	Palah	2018-19	950	647	0	647
			2020-21	101	78	0	78
Lohian	56.	Bara Budh Singh	2017-18	1163	909	791	118
	57.	Chakpipli	2017-18	39	13	0	13
	58.	Gatta Mundi Kasu	2017-18	98	49	0	49
	59.	Kotha	2017-18	1664	997	969	28
	60.	Rupewal	2017-18	75	70	0	70
	61.	Shindhar	2017-18	312	99	60	39
	62.	Sidhupur	2017-18	54	42	9	33
Total				1,91,723	1,09,556	46,663	62,893

Source: MIS data

Appendix 3.5

(Referred to in para 3.3; page 30)

Pending compensation for delayed payment of wages in selected Blocks

(Amount in ₹)

Name of Block	Year	Approved delay (In Days)	Approved amount	Delayed compensation Paid	Pending compensation
Verka	2016-17	34674	25769	25684	85
	2017-18	23958	17530	12922	4608
	2018-19	18230	13369	0	13369
	2019-20	2942	3053	0	3053
	2020-21	350	549	0	549
Rayya	2016-17	34164	20600	13662	6938
	2017-18	48662	32687	0	32687
	2018-19	25022	16312	0	16312
	2019-20	3973	1968	0	1968
	2020-21	3040	2326	0	2326
Moga-I	2017-18	18598	9522	0	9522
	2018-19	94304	40990	0	40990
	2019-20	19341	9834	0	9834
	2020-21	46922	27095	0	27095
Baghapurana	2016-17	103941	42263	42254	9
	2017-18	18863	7922	6786	1136
	2018-19	68373	28316	28213	103
	2019-20	79321	39524	0	39524
Lohian	2016-17	19910	18622	15454	3168
	2017-18	32260	25015	21734	3281
	2018-19	7580	4615	4615	0
	2019-20	275	289	0	289
Majri	2016-17	333349	236465	176877	59588
Kharar	2016-17	324442	205786	196755	9031
	2017-18	88008	84668	83845	823
	2018-19	4041	2558	2005	553
Zira	2016-17	31073	25639	24698	941
	2019-20	4017	2380	0	2380
Sangrur	2016-17	27318	17031	17016	15
	2018-19	1907	1486	1127	359
GhallKhurd	2016-17	66438	46460	46256	204
Malerkotla-2	2016-17	39385	17618	17573	45
	2017-18	5501	2946	2942	4
	2018-19	1045	734	75	659
Total		16,31,227	10,31,941	7,40,493	2,91,448

Source: MIS data

Appendix 3.6

(Referred to in para 3.4; page 32)

Non-payment of unemployment allowance in respect of selected GPs

Sr. No.	Name of GPs (Block)	Year	No. of beneficiary	Eligible unemployment days	Unemployment wage rate	Amount payable (in ₹)
1.	Basti Khalil Wali (GhallKhurd)	2020-21	2	10	131.50	1315.00
2.	Ferozeshah (GhallKhurd)	2020-21	2	12	131.50	1578.00
3.	Gajjan Singh Colony (GhallKhurd)	2020-21	1	6	131.50	789.00
4.	MalwalKadim (GhallKhurd)	2020-21	7	35	131.50	4602.50
5.	ThetharKhurd (GhallKhurd)	2020-21	1	6	131.50	789.00
6.	Adraman (Mehatpur)	2020-21	85	402	131.50	52863.00
7.	Awan Khalsa (Mehatpur)	2020-21	3	21	131.50	2761.50
8.	Bangiwal Khurd (Mehatpur)	2020-21	21	210	131.50	276150
9.	Jhugian (Mehatpur)	2020-21	38	494	131.50	64961.00
10.	Khursadpur (Mehatpur)	2020-21	2	26	131.50	3419.00
11.	Parjian Khurd (Mehatpur)	2020-21	26	283	131.50	37214.50
12.	Passarian (Mehatpur)	2020-21	2	26	131.50	3419.00
13.	Bahadurpur (Sangrur)	2020-21	13	90	131.50	11835.00
14.	Gobind Nagar (Sangrur)	2020-21	3	21	131.50	2761.50
15.	GurdaspuraGurthali (Sangrur)	2020-21	2	14	131.50	1841.00
16.	Kular Khurd (Sangrur)	2020-21	2	14	131.50	1841.00
17.	Sahoke (Sangrur)	2020-21	4	27	131.50	3550.50
18.	Togawal (Sangrur)	2020-21	6	42	131.50	5523.00
19.	Ubhawal (Sangrur)	2020-21	8	90	131.50	11835.00
20.	Kalian (Ahmedgarh)	2020-21	8	54	131.50	7101.00
21.	Jhaner (Ahmedgarh)	2020-21	10	70	131.50	9205.00
22.	Asdullahpur (Ahmedgarh)	2020-21	2	14	131.50	1841.00
23.	Mubarakpur (Ahmedgarh)	2020-21	2	14	131.50	1841.00
24.	Behakujran (Zira)	2020-21	8	65	131.50	8547.50
25.	Gadriwala (Zira)	2020-21	5	50	131.50	6575.00
26.	Katora (Zira)	2020-21	69	577	131.50	75875.50
27.	Lohke Kalan (Zira)	2020-21	1	10	131.50	1315.00
28.	Mansur Deva (Zira)	2020-21	3	22	131.50	2893.00
29.	RattaulRohi (Zira)	2020-21	5	70	131.50	9205.00
30.	Shah wala (Zira)	2020-21	2	16	131.50	2104.00
31.	Thathakishansingh (Zira)	2020-21	1	8	131.50	1052.00
32.	Bal Kalan (Verka)	2020-21	69	978	131.50	128607.00
33.	Ganusabad (Verka)	2020-21	20	314	131.50	41291.00
34.	Jethuwal (Verka)	2020-21	5	64	131.50	8416.00
35.	Mehniya Koharan (Verka)	2020-21	4	50	131.50	6575.00
36.	MiranKot Kalan (Verka)	2020-21	40	345	131.50	45367.50

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Sr. No.	Name of GPs (Block)	Year	No. of beneficiary	Eligible unemployment days	Unemployment wage rate	Amount payable (in ₹)
37.	Wadala Bhittewid (Verka)	2020-21	11	176	131.50	23144.00
38.	Butari (Rayya)	2020-21	66	396	131.50	52074.00
39.	Dardeo Sardara (Rayya)	2020-21	4	24	131.50	3156.00
40.	Dyanpur (Rayya)	2020-21	1	6	131.50	789.00
41.	Jallupur Kheda (Rayya)	2020-21	11	72	131.50	9468.00
42.	Khanpur (Rayya)	2020-21	4	48	131.50	6312.00
43.	Palah (Rayya)	2020-21	1	12	131.50	1578.00
44.	Chrik Pati Sarkar (Moga 1)	2020-21	1	12	131.50	1578.00
45.	Dhudike (Moga 1)	2020-21	1	6	131.50	789.00
46.	Dosanjh (Moga 1)	2020-21	13	176	131.50	23144.00
47.	Durdhar Garbi (Moga 1)	2020-21	7	42	131.50	5523.00
48.	Kokri Phula Singh (Moga 1)	2020-21	4	44	131.50	5786.00
49.	Mallian Wala (Moga 1)	2020-21	46	259	131.50	34058.50
50.	Mehna (Moga 1)	2020-21	1	18	131.50	2367.00
51.	Guru Tegh Bahadur Garh (Baghapurana)	2020-21	1	12	131.50	1578.00
52.	Langiana Nawan (Baghapurana)	2020-21	2	11	131.50	1446.50
53.	Malke (Baghapurana)	2020-21	9	78	131.50	10257.00
54.	Smalsar (Baghapurana)	2020-21	28	138	131.50	18147.00
55.	Sukhanand (Baghapurana)	2020-21	9	54	131.50	7101.00
56.	Tharaj (Baghapurana)	2020-21	3	3	131.50	394.50
57.	Choti Badi Nagal (Majri)	2020-21	1	12	131.50	1578.00
58.	Hushiarpur (Majri)	2020-21	1	18	131.50	2367.00
59.	Tara pur (Majri)	2020-21	2	30	131.50	3945.00
60.	Majatri (Kharar)	2020-21	1	6	131.50	789.00
61.	Popna (Kharar)	2020-21	1	7	131.50	920.50
62.	Singhpura (Kharar)	2020-21	2	24	131.50	3156.00
63.	Chakpipli (Lohian)	2020-21	2	26	131.50	3419.00
64.	Nasirpur (Lohian)	2020-21	5	65	131.50	8547.50
65.	Rupewal (Lohian)	2020-21	3	24	131.50	3156.00
Total			723	6,349		8,34,893.50

Source: MIS data

Appendix 3.7*(Referred to in para 3.5; page 32)***Details of mismatch of departmental data with NREGASoft data***(₹ in crore)*

Year	Data provided by Department		Data as per NAREGASoft		Difference	
	Total available funds	Total expenditure	Total available funds	Total expenditure	Total available funds	Total expenditure
1	2	3	4	5	2-4	3-5
Amritsar						
2016-17	14.43	14.36	14.53	14.14	(-)0.10	0.22
2017-18	22.73	22.49	22.68	22.17	0.05	0.32
2018-19	29.02	28.73	29.17	28.48	(-)0.15	0.25
2019-20	27.69	27.15	28.01	26.71	(-)0.32	0.44
2020-21	60.35	59.15	67.88	61.99	(-)7.53	(-)2.84
Ferozepur						
2016-17	35.13	23.85	19.08	18.75	16.05	5.10
2017-18	75.10	58.86	24.78	24.28	16.24	34.08
2018-19	154.59	133.41	35.73	35.06	21.18	112.33
2019-20	93.06	59.20	55.56	54.51	118.56	4.69
2020-21	147.35	94.06	83.87	83.02	63.98	11.01
Jalandhar						
2016-17	10.17	9.39	10.17	9.74	0	(-)0.35
2017-18	19.75	18.19	19.75	18.88	0	(-)0.69
2018-19	23.04	20.55	23.04	21.85	0	(-)1.30
2019-20	22.02	20.06	22.02	20.91	0	(-)0.85
2020-21	42.64	39.81	42.64	41.40	0	(-)1.59

Source: Departmental data

Appendix 3.8

(Referred to in para 3.5; page 33)

Details of mismatch of data within NREGASoft

(₹ in crore)

District	Year	Opening Balance		Closing Balance
		To be Taken	taken	
Amritsar	2015-16	--	10.04	10.79
	2016-17	10.79	13.76	38.69
	2017-18	38.69	13.13	51.51
	2018-19	51.51	24.13	69.12
	2019-20	69.12	49.78	130.37
	2020-21	130.37	78.39	89.31
Moga	2015-16	89.31	(-)92.43	(-)42.96
	2016-17	(-)42.96	(-)98.42	(-)68.46
	2017-18	(-)68.46	(-)93.22	11.34
	2018-19	11.34	166.53	181.98
	2019-20	181.98	169.98	201.95
	2020-21	201.95	96.85	262.52
Jalandhar	2015-16	262.52	23.24	28.45
	2016-17	28.45	25.82	43.21
	2017-18	43.21	38.08	87.09
	2018-19	87.09	127.36	119.24
	2019-20	119.24	75.79	111.64
	2020-21	111.64	70.64	124.16
SAS Nagar	2015-16	45.34	6.40	11.04
	2016-17	11.04	13.70	72.57
	2017-18	72.57	32.39	49.77
	2018-19	49.77	38.64	61.87
	2019-20	61.87	19.89	22.10
	2020-21	22.10	17.28	63.58
Sangrur	2015-16	--	16.44	15.48
	2016-17	15.48	6.35	37.84
	2017-18	37.84	6.94	99.47
	2018-19	99.47	50.39	373.31
	2019-20	373.31	26.46	58.78
	2020-21	58.78	19.22	70.81
Ferozepur	2015-16	--	10.12	5.77
	2016-17	5.77	3.92	33.48
	2017-18	33.48	1.05	50.89
	2018-19	50.89	30.32	67.70
	2019-20	67.70	8.66	105.09
	2020-21	105.09	1.95	85.40

Source: MIS data

Appendix 3.9

(Referred to in para 3.7; page 35)

Expenditure on inadmissible items out of Administrative Expenditure

Sr. No.	Name of Agency	Voucher/Invoice No.	Date	Name of item	Amount (in ₹)
1.	Shergill Travel	3091	25.04.2016	Air ticket for election duty	28700
2.	Jain Enterprises	7/7334	16.07.2016	Parts of vehicle	9894
3.	Executive Engineer Panchayati Raj PWD,SAS Nagar	17 & 18	03.08.2016	Construction of office Partition and Workstation	130000
4.	Jeet Kumar	15	08.08.2016	-do-	1915
5.	Toyota	18	18.11.2016	-do-	11489
6.	Jeet Kumar	14	19.01.2017	-do-	895
7.	JK Tyre	23	07.04.2017	-do-	18356
8.	Income Tax Department	29 & 30	27.07.2018	Penalty paid to IT Department	8800
9.	Toyota	00483	31.08.2018	-do-	14650
10.	Toyota	5	09/2018	Parts of vehicle	14414
11.	JK Tyre	11	07.12.2018	-do-	10701
12.	Toyota	11	07.02.2019	-do-	12104
13.	Bharat Travels	10	05/2019	Air ticket for election duty	10913
14.	H.S. Furniture	1/183	16.08.2019	Almirah for DRDA Branch	10030
15.	-do-	11	12.09.2019	-do-	12169
16.	Guest House	17	06/2020	Guest house payment	12940
17.	-do-	23	29.07.2020	-do-	30877
18.	Life Furnishing House	11/1363	02.09.2020	Matt set	7823
19.	-do-	11	11/2019	Hired taxi for election	5743
20.	-do-	11	11/2019	-do-	14184
21.	Navdesh Autos LLP	1319	18.09.2020	-do-	16224
22.	Globe Automobiles Pvt. Ltd.	02172	23.10.2020	-do-	4213
23.	-do-	07100	31.12.2020	-do-	15916
24.	PSPCL paid by ADC Amritsar	64	15.03.2019	Payment of electricity bills	29460
25.	Balaji Sanitation paid by ADC Moga	99 & 101	28.03.2018	Payment of tile for office uses	26798
Total					4,59,208

Source: Departmental records

Appendix 4.1

(Referred to in para 4.2.1; page 41)

Details showing irregular booking of expenditure

(₹ in lakh)

Year	Name of GP	Work code	Work completion date in MIS	Sanction Amount	Expenditure booked on 22 October 2021	Expenditure booked on 09 November 2021
2019-20	Ferozeshah	989521	25.11.2020	9.72	3.81	9.36
2016-17	Dhindsa	52012	30.10.2018	5.70	3.50	3.54
2017-18	Dhindsa	27885	01.10.2018	1.76	1.35	1.39
		74575	01.02.2019	6.99	6.66	6.69
		46608	29.10.2020	19.52	18.15	18.42
2018-19	Dhindsa	78897	01.11.2019	2.00	1.94	1.96
2019-20	Dhindsa	48205	06.01.2020	1.01	1.16	1.19
		1787	19.10.2020	7.28	0.43	5.97
		9989001788	29.10.2020	2.23	1.92	2.00
2020-21	Dhindsa	93304	29.10.2020	1.84	0.01	2.38
2018-19	Malwal Kadim	86921	31.03.2019	8.96	5.15	5.18
2019-20	Malwal Kadim	86046	25.11.2020	0.29	0.09	0.28
	-do-	633	02.02.2020	3.82	3.77	3.86
2020-21	-do-	701	10.08.2020	2.00	0	1.99
2018-19	Thethar Kalan	90073	25.11.2020	8.00	1.18	6.86
2019-20	-do-	86057	25.11.2020	0.29	0.20	0.26
	-do-	98522	05.11.2020	9.78	2.42	10.64
2020-21	-do-	113961	01.05.2021	18.00	2.13	18.70
2019-20	Basti Khalil Wali	48397	29.10.2020	6.56	5.32	6.10
	-do-	86534	29.10.2020	1.79	1.08	1.09
	-do-	85363	25.11.2020	2.86	0	2.51
2020-21	-do-	18689	01.05.2021	0.24	0.07	0.23
	-do-	18690	01.05.2021	0.24	0.06	0.22
2016-17	Waloor	9988992082	30.03.2020	4.81	4.20	4.23
	-do-	5088	25.08.2020	2.08	1.39	1.40
2017-18	Waloor	29735	05.11.2020	10.00	6.84	10.08
	-do-	37185	15.08.2018	2.08	2.87	2.90
2018-19	-do-	78148	25.11.2020	25.00	8.70	15.85
2017-18	Hasti Wala	37181	01.10.2018	1.63	1.50	1.55
Total					85.90	146.83

Source: Departmental records and MIS data

Appendix 4.2

(Referred to in para 4.2.6; page 44)

Details of less payment of unskilled wages

(Amount in ₹)

Sr. No.	Muster Roll	Period of Work		No. of Worker	Attendance	Wages		Less payment
		From	To			Amount as per notified rate	Payment as per MR	
1.	2365	21.09.2020	27.09.2020	19	69	18147	15249	2898
2.	2366	21.09.2020	27.09.2020	19	100	26300	22100	4200
3.	2367	21.09.2020	27.09.2020	24	87	22881	19227	3654
4.	2368	21.09.2020	27.09.2020	3	15	3945	3315	630
5.	2187	10.09.2020	16.09.2020	4	24	6312	5448	864
6.	2476	28.09.2020	04.10.2020	35	188	49444	42676	6768
7.	2477	28.09.2020	04.10.2020	18	89	23407	20203	3204
8.	2480	28.09.2020	04.10.2020	5	29	7627	6583	1044
9.	4125	19.12.2020	25.12.2020	40	184	48392	44344	4048
10.	4126	19.12.2020	25.12.2020	42	211	55493	50851	4642
11.	4127	19.12.2020	25.12.2020	6	22	5786	5302	484
12.	4128	19.12.2020	25.12.2020	5	30	7890	7230	660
13.	4688	19.01.2021	25.01.2021	7	42	11046	10920	126
14.	2854	21.10.2020	27.10.2020	37	211	55493	52961	2532
15.	2855	21.10.2020	27.10.2020	2	12	3156	3012	144
16.	2856	28.10.2020	03.11.2020	38	201	52863	50451	2412
17.	2857	28.10.2020	03.11.2020	1	6	1578	1506	72
18.	2864	21.10.2020	27.10.2020	27	123	32349	30873	1476
19.	2865	21.10.2020	27.10.2020	1	5	1315	1255	60
20.	2980	28.10.2020	03.11.2020	29	115	30245	28865	1380
21.	2981	28.10.2020	03.11.2020	9	43	11309	10793	516
22.	3133	06.11.2020	12.11.2020	33	138	36294	34086	2208
23.	3134	06.11.2020	12.11.2020	11	59	15517	14573	944
24.	3135	13.11.2020	19.11.2020	35	157	41291	38779	2512
25.	3136	13.11.2020	19.11.2020	14	54	14202	13338	864
26.	3149	06.11.2020	12.11.2020	34	173	45499	42731	2768
27.	3152	06.11.2020	12.11.2020	2	12	3156	2964	192
28.	3163	06.11.2020	12.11.2020	2	12	3156	2964	192
29.	3300	13.11.2020	19.11.2020	35	201	52863	49647	3216
30.	3301	13.11.2020	19.11.2020	6	33	8679	8151	528
31.	3979	11.12.2020	17.12.2020	31	129	33927	21930	11997
32.	3980	11.12.2020	17.12.2020	29	144	37872	24480	13392
33.	4009	11.12.2020	17.12.2020	4	20	5260	3400	1860
34.	3986	11.12.2020	17.12.2020	23	122	32086	20740	11346
Total				630	3,060	8,04,780	7,10,947	93,833

Source: Departmental data

Appendix 4.3

(Referred to in para 4.2.6; page 45)

Details showing short/non-payment of wages to workers

Sr. No.	Muster Roll (MR) No.	Period of work		Job Card (JC) Number	Name of Worker	Attendance as per		Less Attendance taken in MIS	Wage per day (in ₹)	Denial of payment (in ₹)
		From	To			Actual MR	MIS MR			
1.	3300	13.11.2020	19.11.2020	PB-15-003-066-001/122	Amandeep Kaur	6	4	2	247	494
2.	-do-	-do-	-do-	PB-15-003-066-001/177	Gurmit Singh	6	3	3	247	741
3.	2854	21.10.2020	27.10.2020	PB-15-003-066-001/50	Satnam Singh	6	4	2	251	502
4.	-do-	-do-	-do-	PB-15-003-066-001/256	Amarjit Kaur	6	5	1	251	251
5.	3149	06.11.2020	12.11.2020	PB-15-003-066-001/122	Amandeep Kaur	6	2	4	247	988
6.	-do-	-do-	-do-	PB-15-003-066-001/256	Amarjit Kaur	6	2	4	247	988
7.	1393	18.10.2019	31.10.2019	PB-05-020-110-001/82	Balkar Singh	12	11	1	241	241
8.	-do-	-do-	-do-	PB-05-020-110-001/112	Jaspal Singh	10	9	1	241	241
9.	-do-	-do-	-do-	PB-05-020-110-001/106	Jagga	13	12	1	241	241
10.	-do-	-do-	-do-	PB-05-020-110-001/103	Baljit Kaur	12	11	1	241	241
11.	1724	08.09.2020	14.09.2020	PB-02-006-031-001/97	Bhagwan Singh	5	4	1	263	263
12.	4491	28.02.2021	06.03.2021	PB-02-006-067-001/41	Surinder Kaur	5	4	1	263	263
13.	1103	28.07.2020	03.08.2020	PB-02-006-032-001/33	Anoop Singh (Self)	6	00	6	263	1578
14.	1459	24.08.2020	28.08.2020	PB-02-006-017-23001/144	Gurmit Kaur (Self)	5	00	5	263	1315
15.	1459	24.08.2020	28.08.2020	PB-02-006-016-001/242	Kulwinder Kaur	4	00	4	263	1052
16.	1987	23.09.2020	29.09.2020	PB-02-006-044-001/11	Butta Singh	6	00	6	263	1578
17.	2920	23.11.2020	29.11.2020	PB-02-006-016-001/52	Pargat Singh	6	00	6	263	1578
18.	2920	23.11.2020	29.11.2020	PB-02-006-016-001/43	Baldev Singh	6	00	6	263	1578
19.	939	18.07.2020	24.07.2020	PB-02-006-034-001/16	Kulwinder Kaur	6	00	6	263	1578
20.	3336	21.08.2020	27.08.2020	PB-19-005-058-001/92	Ms. Shinder Kaur	6	0	6	263	1578
21.	5018	22.10.2020	28.10.2020	PB-19-005-058-001/92	Paramjit Kaur	6	0	6	241	1446
22.	1560	21.11.2019	27.11.2019	PB-19-005-070-001/133	Jaswant Kaur	6	5	1	263	263
Total						150	76	74		18,998

Source: Departmental records and MIS data

Appendix 4.4

(Refer to para 4.2.7(i); page 46)

Details of demised JC holders to whom payment was made after their death

Sr. No.	Name of GP and Block	Name, Father/Husband name	JC No.	Date of death	Date of MR (No. of days worked)	Amount of wages paid (in ₹)
1.	Kaleke (Baghapurana)	Bhagta Singh S/o Diwan Singh	PB-15-003-034-001/32	17.01.2017	01.06.2019 (1)	200
2.	-do-	Ajaib Singh S/o Gujar Singh	PB-15-003-034-001/121	24.02.2018	01.06.2019 (6)	1200
3.	-do-	Gurjant Singh S/o Gura Singh	PB-15-003-034-001/255	12.11.2017	13.12.2018 (6)	600
4.	Langiana Nawan (Baghapurana)	Karam Singh S/o Inder Singh	PB-15-003-010-001/531	14.06.2019	14.12.2020 (6) 24.12.2020 (6) 03.01.2021 (6)	4734
5.	Tharaj (Baghapurana)	Gurtej Singh S/o Gurmel Singh	PB-15-003-028-001/172	17.02.2018	14.06.2019 (6)	1446
6.	Gaunshabad (Verka)	Surjit Singh S/o Thakur Singh	PB-02-005-033-001/7	24.09.2019	01.09.2020, (5) 10.09.2020, (5) 18.09.2020, (2) 21.09.2020, (3) 29.09.2020, (3) 19.01.2021, (15)	8679
7.	Bal Kalan (Verka)	Palwinder Singh S/o Saktar Singh	PB-02-005-010-001/231	22.12.2019	12.05.2021, (8) 18.05.2021, (7) 20.05.2021, (14) 26.05.2021, (11)	10760
8.	Charikpatti Sarkar (Moga-1)	Jaskaran Singh S/o Bachittar Singh	PB-15-001-025-001/10	25.07.2016	14.06.2018, (3)	720
9.	-do-	Surjit Kaur W/o Ajit Singh	PB-15-001-025-001/125	01.12.2017	01.03.2021, (6) 14.06.2018, (3)	1578 720
10.	DaudharGarbi (Moga-1)	Jit Singh S/o Bhan Singh	PB-15-001-031-001/59	03.12.2018	04.10.2019, (5)	900
11.	Butari (Rayya)	Balwinder Singh S/o Bawa Singh	PB-02-006-016-001/66	02.12.2017	17.03.2021, (6)	1578
12.	Gagadbhana (Rayya)	Jasbir Singh S/o Garib Singh	PB-02-006-034-001/282	09.08.2016	27.11.2019, (5) 04.12.2019, (3) 11.12.2019, (6)	3374
13.	-do-	Saudagar Singh S/o Teja Singh	PB-02-006-034-001/4	08.09.2017	23.06.2021, (1)	269
14.	Khanpur (Rayya)	Kulwinder Singh S/o Dhyansingh	PB-02-006-051-001/109	22.03.2017	01.04.2017, (6) 23.05.2017, (6) 11.10.2017, (6)	4194
15.	Palah (Rayya)	Prem Singh S/o Fakir Singh	PB-02-006-069-001/7	14.01.2019	01.06.2019, (3) 15.06.2019, (4) 22.06.2019, (3) 05.02.2020, (6) 12.02.2020, (5) 03.07.2020, (3) 10.07.2020, (6) 17.07.2020, (3) 24.07.2020, (4) 31.07.2020, (5) 14.08.2020, (4) 21.08.2020, (2) 28.08.2020, (3) 04.09.2020, (5) 11.09.2020, (5) 18.09.2020, (2) 28.09.2020, (5)	17422

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Sr. No.	Name of GP and Block	Name, Father/Husband name	JC No.	Date of death	Date of MR (No. of days worked)	Amount of wages paid (in ₹)
16.	Dayanpur (Rayya)	Baldev Singh S/o Dharm Singh	PB-02/006/031/001/107	07.04.2016	19.05.2020 (9)	2367
17.	Kailon (Kharar)	Angrej Kaur W/o Joginder Singh	PB-19-005-058-001/101	09.01.2020	05.02.2020 (6)	1446
18.	Mausal (Kharar)	Kaka Singh S/o Shankar Singh	PB-19-005-078-001/35	29.12.2018	26.07.2019 (6)	1446
Total GPs 13						63,633

Source: Departmental data

Appendix 4.5

(Refer to para 4.2.7(ii); page 47)

Details of double JC holder working simultaneously on both cards

(Amount in ₹)

Sr. No.	Name of GP	Name and father/husband name	Job Card No.	Year wise work and days	Muster roll of working	Days of work	Wages credited	Date of credit	Amount of mis-appropriation	Days involved
1.	Butari (Rayya)	Jarnal Singh s/o Pooran Singh	PB-02-006-016-001/272	2020-21=06	4699	6	1578	01.05.2021	1578	6
2.	Butari (Rayya)	Jarnal Singh s/o Pooran Singh	PB-02-006-016-001/104	2020-21=17	4699	6	1578	01.05.2021	0	0
3.	Dayanpur (Rayya)	Sukhwinder Kaur w/o Balwinder Singh	PB-02-006-031-001/196	2020-21=99	1725	6	1578	28.09.2020	1315	5
					1968	6	1578	07.10.2020	1315	5
					2179	6	1578	09.11.2020	1578	6
					2273	6	1578	09.11.2020	1578	6
					2364	5	1315	10.11.2020	1315	5
4.	Dayanpur (Rayya)	Sukhwinder Kaur w/o Balwinder Singh	PB-02-006-031-001/262	2020-21=93	1812	6	1578	07.10.2020	0	0
					1813	6	1578	07.10.2020	0	0
					2170	6	1578	16.10.2020	0	0
					2171	6	1578	09.11.2020	0	0
					2361	6	1578	11.11.2020	0	0
5.	Gagadbhana (Rayya)	Mangal Singh s/o Amrik Singh	PB-02-006-034-001/361	2016-17=95 2017-18=84 2018-19=96 2020-21=78	3063	6	1578	08.12.2020	789	3
					3193	6	1578	01.01.2021	789	3
					3322	6	1578	-do-	789	3
					3492	6	1578	02.01.2021	1052	4
					3628	6	1578	16.01.2021	1315	5
6.	Gagadbhana (Rayya)	Mangal Singh s/o amrik singh	PB-02-006-034-001/400	2020-21=100	3090	6	1578	11.12.2020	0	0
					3266	6	1578	01.01.2021	0	0
					3429	6	1578	02.01.2021	0	0
					3538	5	1315	07.01.2021	0	0
					3637	6	1578	15.01.2021	0	0
7.	Khanpur (Rayya)	Raja Singh s/o Tarsem Singh	PB-02-006-051-001/249	2020-21=48	4161	6	1578	12.03.2021	1578	6
					4240	6	1578	12.03.2021	1578	6
					4359	6	1578	12.03.2021	1578	6
					4445	6	1578	12.03.2021	1578	6
					4551	6	1578	17.03.2021	1578	6
8.	Khanpur (Rayya)	Raju Singh s/o Tersem Singh	PB-02-006-051-001/27	2017-18=57 2018-19=95 2020-21=30	4161	6	1578	12.03.2021	0	0
					4240	6	1578	12.03.2021	0	0
					4359	6	1578	12.03.2021	0	0
					4445	6	1578	12.03.2021	0	0
					4551	6	1578	18.03.2021	0	0
9.	Palah (Rayya)	Gurmukh Singh s/o Desa Singh	PB-02-006-069-001/113	2018-19=23 2019-20=50 2020-21=71	2028,	6	1446	29.07.2020	1446	6
					2029	5	1205	29.07.2020	1205	5
					759	3	789	29.07.2020	526	2
10.	Do	Gurmukh Singh s/o Desa Singh	PB-02-006-069-001/14	2019-20=11 2020-21=06	2028	6	1446	14.04.2020	0	0
					2029	5	1205	14.04.2020	0	0
					759	6	1578	14.07.2020	0	0
11.	Palah (Rayya)	Sandeep Kaur w/o Gurmeet Singh	PB-02-006-069-001/128	2019-20=07 2020-21=86 2021-22=14	2028	3	723	14.04.2020	723	3
					2029	4	964	-do-	964	4
12.	Palah (Rayya)	Sandeep Kaur w/o Gurmeet Singh	PB-02-006-069-001/130	2019-20=19 2021-22=02	2028	6	1446	14.04.2020	0	0
					2029	5	1205	09.04.2020	0	0
13.	Chatik Patti Sarkar (Moga-1)	Bawasingh s/o Gulzar Singh	PB-15-001-025-001/374	2016-17=13 2019-20=02	2583	3	654	08.02.2017	654	3
					3086	2	436	10.05.2017	218	1
					3111	6	1308	21.04.2017	1090	5
14.	Do-	Bawa Singh s/o Gulzar Singh	PB-15-001-025-001/483	2016-17=33 2017-18=01	2588	6	1308	08.02.2017	0	0
					3093	1	218	10.05.2017	0	0
					3116	5	1090	21.04.2017	0	0

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15.	Dhudike (Moga-1)	Kamaljit Kaur w/o Gurpreet Singh	PB-15-001-051-001/355	2016-17=47 2017-18=04 2019-20=04 2020-21=18	3310	5	1090	18.04.2017	218	1
					3334	6	1308	10.05.2017	654	2
					3358	3	654	-do-	654	3
					1005	1	233	24.07.2017	233	1
16.	Dhudike (Moga-1)	Kamaljit Kaur w/o Gurpreet Singh	PB-15-001-051-001/406	2016-17=07 2017-18=42 2018-19=15	3313	1	218	18.04.2017	0	0
					3337	3	654	10.05.2017	0	0
					3361	3	654	-do-	0	0
					1570	5	1165	24.07.2017	0	0
17.	Dhudike (Moga-1)	Manjit Kaur w/o Buta Singh	PB-15-001-051-001/295	2017-18=22	950	3	699	24.07.2017	699	3
18.	Dhudike (Moga-1)	Manjit Kaur w/o Buta Singh	PB-15-001-051-001/310	2017-18=03	951	3	699	-do-	0	0
19.	Doshanjh (Moga-1)	Harnek Singh s/o Dhanna Singh	PB-15-001-006-001/12	2016-17=11 2017-18=43	7421	6	1398	12.03.2018	1165	5
					5799	6	1446	11.05.2020	1446	6
20.	Doshanjh (Moga-1)	Harnek Singh s/o Dhanna Singh	PB-15-001-006-001/90	2017-18=06 2018-19=19 2019-20=82	7425	6	1398	05.08.2020	0	0
					5993	6	1446	14.04.2020	0	0
21.	Kokriphula Singh (Moga-1)	Paramjit Kaur w/o Jagsir Singh	PB-15-001-024-001/31	2016-17=11 2017-18=36 2018-19=12 2019-20=34 2020-21=16	709	5	1090	21.07.2016	1090	5
					908	6	1308	-do-	1308	6
					1320	6	1398	24.07.2017	1398	6
					1331	6	1398	24.07.2017	1398	6
					4460	6	1398	27.12.2017	1165	5
					4471	6	1398	27.12.2017	1398	6
					6695	2	466	31.01.2018	466	2
					3118	2	480	01.09.2018	480	2
					5328	3	720	12.03.2019	480	2
					5337	5	1200	-do-	960	4
					7776	2	480	11.04.2019	480	2
					447	3	723	09.05.2019	0	0
					537	4	964	14.05.2019	241	1
					1225	4	964	26.06.2019	0	0
					4136	5	1205	28.01.2020	723	3
5051	4	720	-do-	540	3					
7433	1	263	12.03.2021	263	1					
22.	Kokriphula Singh (Moga-1)	Paramjit Kaur w/o Jagsir Singh	PB-15-001-024-001/55	2016-17=12 2017-18=36 2018-19=22 2019-20=10 2020-21=12	710	6	1308	21.07.2016	0	0
					909	6	1308	21.07.2016	0	0
					1321	6	1398	24.07.2017	0	0
					1332	6	1398	24.07.2017	0	0
					4461	5	1165	27.12.2017	0	0
					4472	6	1398	-do-	0	0
					6697	2	466	31.01.2018	0	0
					3119	2	480	01.09.2018	0	0
					5329	2	480	12.03.2019	0	0
					5338	5	1200	12.03.2019	0	0
					7776	2	480	11.04.2019	0	0
					537	1	241	14.05.2019	0	0
					4201	3	723	28.01.2020	0	0
					5051	3	540	28.01.2020	0	0
					7434	6	1578	15.03.2021	0	0
23.	Kokriphula Singh (Moga-1)	Paramjit Kaur w/o Kulwant Singh	PB-15-001-024-001/166	2017-18=20 2018-19=03 2019-20=03 2020-21=15	1329	4	932	27.12.2017	932	4
					4456	5	1165	13.04.2018	932	4
					4467	6	1398	-do-	1398	6
					1224	2	482	26.06.2019	482	2

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24.	Kokriphula Singh (Moga-1)	Paramjit Kaur w/o Kulwant Singh	PB-15-001-024-001/172	2016-17=11	1329	6	1398	24.07.2017	0	0
				2017-18=34	4456	4	932	27.12.2017	0	0
				2019-20=02	4467	6	1398	21.12.2017	0	0
				2020-21=06	1236	2	482	26.06.2019	0	0
25.	Ramuwala Harchoke (Moga-1)	Karmjeet Singh s/o Gurdev Singh	PB-15-001-016-001/23	2016-17=04					0	0
				2017-18=28	6677	3	720	11.04.2019	0	0
				2018-19=44	6683	6	1440	-do-	1440	6
				2019-20=49	6690	5	1200	-do-	1200	5
				2020-21=75	3025	3	360	05.10.2019	360	3
					5813	5	1205	14.04.2020	1205	5
					5827	1	241	-do-	241	1
					4709	6	1578	10.11.2020	1578	6
					5308	5	1315	-do-	1315	5
	5309	4	1052	02.12.2020	1052	4				
26.	Ramuwala Harchoke	Karamjit Singh s/o Gurdev Singh	PB-15-001-016-001/165	2018-19=40	6720	6	1440	12.04.2019	0	0
				2019-20=55	6872	6	1440	12.04.2019	0	0
				2020-21=80	6874	6	1440	12.04.2019	0	0
					3032	3	360	05.10.2019	0	0
					5812	5	1205	09.04.2020	0	0
					5826	1	241	-do-	0	0
					4991	6	1578	11.11.2020	0	0
					5308	6	1578	11.11.2020	0	0
					5309	6	1578	02.12.2020	0	0
27.	Ramuwala Harchoke (Moga-1)	Roopsingh s/o Veer Singh	PB-15-001-016-001/14	Roop Singh	Roop S 865	03	654	21.07.2016	218	1
				2016-17=03	1303	2	436	-do-	436	2
				2017-18=11	129	3	699	10.05.2017	466	3
				2018-19=21	4128	5	1165	27.12.2017	1165	5
				2019-20=39	4135	6	1398	-do-	1165	5
				2020-21=17	11	2	480	21.04.2018	240	1
				Amrjitkaur	3809	4	960	06.10.2021	720	3
				2017-18=16	3810	6	1440	04.12.2018	1440	6
				2018-19=41	4066	6	1440	-do-	1440	6
				2019-20=02	2613	6	1446	17.09.2019	1205	5
					3018	6	1446	05.10.2011	1446	6
					3024	3	360	05.10.2019	360	3
					5326	5	1205	14.04.2020	964	4
					5327	6	1446	14.04.2020	1446	6
					5333	5	1205	14.04.2020	964	4
					5523	6	1080	14.04.2020	1080	6
					5531	5	1205	14.04.2020	1205	5
					258	6	1578	16.05.2020	1052	4
					2533	6	1578	04.08.2020	1578	6
					Amarjit 971	2	466	24.07.2017	466	2
					3958	6	1398	03.10.2017	1398	6
					4035	3	699	15.11.2017	699	3
					4683	6	1398	27.12.2017	1398	6
					4692	6	1398	27.12.2017	1398	6
					11	6	1440	21.04.2018	240	1
					22	5	1200	25.04.2018	960	4
					194	6	1440	17.05.2018	1440	6
	205	6	1440	17.05.2018	1200	5				
	374	6	1440	17.05.2018	1440	6				
	386	5	1200	29.05.2018	1200	5				
	1173	4	960	30.06.2018	960	4				
	2011	3	723	17.09.2019	482	2				

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28.	Ramuwala Harchoke (Moga-1)	Amarjit Kaur w/o Roop Singh	PB-15-001-016-001/68		Roop S. 827	1	218	21.07.2016	0	0
					1309	4	872	21.07.2016	0	0
					136	2	466	10.05.2017	0	0
					4081	5	1165	27.12.2017	0	0
					4139	5	1165	27.12.2017	0	0
					38	1	240	21.04.2018	0	0
					3669	5	1200	06.10.2018	0	0
					3677	6	1440	04.12.2018	0	0
					4072	6	1440	04.12.2018	0	0
					2617	6	1446	17.09.2019	0	0
					3021	6	1446	05.10.2019	0	0
					3027	3	360	05.10.2019	0	0
					5299	4	964	14.04.2020	0	0
					5331	6	1446	14.04.2020	0	0
					5337	4	964	14.04.2020	0	0
					5527	6	1080	14.04.2020	0	0
					5534	5	1205	14.04.2020	0	0
					213	4	1052	18.05.2020	0	0
					304	5	1315	27.05.2020	0	0
					2533	6	1578	04.08.2020	0	0
					2534	6	1578	21.08.2020	0	0
					Amarjit K				0	0
					1742	6	1398	24.07.2017	0	0
					3960	6	1398	04.10.2017	0	0
					4040	6	1398	15.11.2017	0	0
					4687	6	1398	27.12.2017	0	0
					4696	6	1398	27.12.2017	0	0
					16	1	240	21.04.2018	0	0
27	4	960	25.04.2018	0	0					
197	6	1440	17.05.2018	0	0					
210	5	1200	17.05.2018	0	0					
379	6	1440	17.05.2018	0	0					
391	6	1440	29.05.2018	0	0					
1176	4	960	30.06.2018	0	0					
2016	2	482	17.09.2019	0	0					
29.	Mehna (Moga-1)	Baljinder Kaur w/o Kuldeep Singh	PB-15-001-010-001/237	2016-17=18 2017-18=53 2018-19=37 2020-21=11	1624	5	1200	30.06.2018	1200	5
					5403	1	240	20.02.2019	240	1
					5887	3	720	-do-	720	3
30.	Mehna (Moga-1)	Baljinder Kaur w/o Kuldeep Singh	PB-15-001-010-001/262	2018-19=19 2019-20=06 2020-21=06	1680	6	1440	30.06.2018	0	0
					5474	5	1200	20.02.2019	0	0
					5859	4	960	20.02.2019	0	0
31.	Dhilawnwala (Baghapurana)	Baloor Singh s/o Malkeet Singh	PB-15-003-021-001/10	2017-18=01 2018-19=27 2019-20=36 2020-21=76	258	6	1311	15.06.2018	1311	6
					596	5	1200	28.06.2018	1200	5
					864	5	853	03.07.2018	682	4
					2170	5	1000	28.02.2019	1000	5
					1603	3	540	17.09.2019	180	1
32.	Dhilawnwala (Baghapurana)	Baloor Singh s/o Malkeet Singh	PB-15-003-021-001/135	2018-19=21 2019-20=08	258	6	1311	15.06.2018	0	0
					596	5	1200	28.06.2018	0	0
					864	4	682	03.07.2018	0	0
					2170	5	1000	28.02.2019	0	0
					1603	2	360	17.09.2019	0	0
33.	Samalsar (Baghapurana)	Jaswinder Kaur w/o Balveer Singh	PB-15-003-033-001/786	2016-17 =13 2017-18 =10 2018-19 =22 2019-20 =43 2020-21 =39	3937	3	699	27.12.2017	466	2
					5905	2	466	12.04.2018	466	2
					83	4	960	17.05.2018	720	4
					105	6	1440	17.05.2018	1440	6
					318	3	609	18.06.2018	406	3

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					2203	5	900	13.03.2019	360	2
					755	6	1446	11.06.2019	482	2
					894	6	1446	20.06.2019	1446	6
					1099	6	1446	20.06.2019	1446	6
34.	Samalsar (Baghapurana)	Jaswinder Kaur w/o Balveer Singh	PB-15-003-033-001/923	2016-17=32 2017-18=38 2018-19=98 2019-20=44	3753	2	466	27.12.2017	0	0
					3941	5	1165	27.12.2017	0	0
					4092	4	932	27.12.2017	0	0
					5906	6	1398	13.04.2018	0	0
					84	5	1200	17.05.2018	0	0
					106	6	1440	17.05.2018	0	0
					367	6	1440	17.07.2018	0	0
					2233	3	450	12.03.2019	0	0
					647	4	964	11.06.2019	0	0
					892	6	1446	21.06.2019	0	0
					1097	6	1446	21.06.2019	0	0
35.	Samalsar (Baghapurana)	Kuldip Kaur w/o Chamkaur Singh	PB-15-003-033-001/310	2017-18=50 2018-19=12 2020-21=12	82	5	1165	06.05.2017	1165	5
					152	6	1398	06.05.2017	1398	6
					229	6	1398	06.05.2017	1398	6
					287	6	1398	24.07.2017	1398	6
					885	6	858	24.07.2017	858	6
					1455	5	850	24.07.2017	850	5
					1875	6	1398	24.07.2017	1398	6
					314	5	1015	18.06.2018	812	4
36.	Samalsar (Baghapurana)	Kuldip Kaur w/o Chamkaur Singh	PB-15-003-033-001/621	2016-17=39 2017-18=61 2018-19=11 2019-20=07	89	5	1165	06.05.2017	0	0
					159	6	1398	06.05.2017	0	0
					236	6	1398	06.05.2017	0	0
					295	6	1398	24.07.2017	0	0
					897	6	858	24.07.2017	0	0
					1467	6	1020	24.07.2017	0	0
					1885	6	1398	24.07.2017	0	0
					317	4	812	18.06.2018	0	0
37.	Samalsar (Baghapurana)	Paramjit Kaur w/o Gurmit Singh	PB-15-003-033-001/28-A	2018-19=34 2016-17=92 2017-18=94	1053	2	480	18.07.2018	480	2
38.	Samalsar (Baghapurana)	Paramjit Kaur w/o Gurmit Singh	PB-15-003-033-001/217	2018-19=69 2019-20=16 2020-21=12	1052	6	1440	20.07.2018	0	0
39.	Samalsar (Baghapurana)	Gurmaj Kaur w/o Gurnam Singh	PB-15-003-033-001/962	2016-17=25 2017-18=52 2018-19=33 2019-20=30 2020-21=56	319	5	1015	18.06.2018	1015	5
					498	1	203	18.06.2018	203	1
					2204	3	540	12.03.2019	540	3
					843	6	282	26.06.2019	282	3
					1757	4	964	17.09.2019	723	3
					1837	6	1446	17.09.2019	964	4
					1993	4	964	18.09.2019	723	4
					1204	6	1410	03.08.2020	940	4
					1311	6	1122	26.08.2020	708	4
					1503	6	1302	26.08.2020	1302	6
					2489	6	1242	13.10.2020	868	3
40.	Samalsar (Baghapurana)	Gurmail Kaur w/o Gurnam Singh	PB-15-003-033-001/1091	2017-18=11 2018-19=25 2019-20=39 2020-21=64	313	5	1015	18.06.2018	0	0
					492	1	203	18.06.2018	0	0
					2200	5	900	12.03.2019	0	0
					740	3	723	20.06.2019	0	0
					1771	5	1205	17.09.2019	0	0
					1869	6	1446	29.01.2020	0	0
					1969	6	1446	17.09.2019	0	0
					1241	5	935	21.08.2020	0	0
					1383	4	708	26.08.2020	0	0
					1516	6	1302	26.08.2020	0	0
					2519	4	868	21.10.2020	0	0

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41.	Samalsar (Baghapurana)	Mukhtiare Kaur w/o Mukhtiar Singh	PB-15-003-033-001/755	2016-17=22 2017-18=35 2018-19=61 2019-20=24 2020-21=05	2266	5	1205	09.01.2020	241	1
42.	Samalsar (Baghapurana)	Mukhtiare Kaur w/o Mukhtiar Singh	PB-15-003-033-001/819	2019-20=06	2221	6	1446	14.04.2020	0	0
43.	Kaleke (Baghapurana)	Manjit Kaur w/o Gurmail Singh	PB-15-003-034-001/250	2019-20=58 2020-21=80	208	6	1446	30.04.2019	1446	6
					1583	6	1446	17.09.2019	1205	6
44.	Kaleke (Baghapurana)	Manjit Kaur w/o Gurmail Singh	PB-15-003-034-001/345	2019-20=28	209	6	1446	30.04.2019	0	0
					1584	5	1205	17.09.2019	0	0
45.	Kaleke (Baghapurana)	Manpreet Kaur w/o Jagseer Singh	PB-15-003-034-001/327	2017-18=27 2019-20=14 2020-21=14	332	4	960	28.06.2018	960	4
					1289	5	1180	01.09.2018	708	3
					2372	5	500	12.03.2019	300	3
					929	1	200	20.06.2019	200	1
46.	Kaleke (Baghapurana)	Manpreet kaur w/o jagseer singh	PB-15-003-034-001/410	2017-18=04 2019-20=12 2020-21=02	333	4	960	28.06.2018	0	0
					1291	3	708	01.09.2018	0	0
					2373	3	300	12.03.2019	0	0
					930	2	400	20.06.2019	0	0
47.	Gholian Kalan (Baghapurana)	Amarjit Singh s/o Nachhatar Singh	PB-15-003-017-001/212	2017-18=12 2018-19=06 2019-20=26 2020-21=20	775	4	964	12.06.2019	763	3
48.	Gholian Kalan (Baghapurana)	Amarjit Singh s/o Nachhatar Singh	PB-15-003-017-001/364	2019-20=12 2017-18=07 2018-19=27 2019-20=16 2020-21=14	782	6	1446	26.06.2019	0	0
49.	Langiana Nawan (Baghapurana)	Jaswinder Kaur w/o Nirmal Singh	PB-15-003-010-001/383	2016-17=11 2017-18=07 2018-19=27 2019-20=16 2020-21=14	1714	6	1200	04.12.2020	800	4
					1746	5	1100	04.12.2018	660	3
50.	Langiana Nawan (Baghapurana)	Jaswinder Kaur w/o Nirmal Singh	PB-15-003-010-001/74	2018-19=11 2019-20=03 2020-21=04	1702	6	1440	04.12.2018	0	0
					1764	6	1440	04.12.2018	0	0
51.	Malke (Baghapurana)	Amandeep Kaur w/o Jasveer Singh	PB-15-003-048-001/595	2020-21=12	1590	3	351	27.08.2020	351	3
					1745	1	157	19.09.2020	157	1
52.	Malke (Baghapurana)	Amandeep Kaur w/o Jasveer Singh	PB-15-003-048-001/598	2020-21=11	1590	6	702	27.08.2020	0	0
					1745	1	157	19.09.2020	0	0
53.	Gatta Mundi Kasu (Lohian)	Kulwinder Kaur w/o Balwinder Singh	PB-05-005-017-001/121	2017-18=08 2018-19=21 2019-20=10 2020-21=11	839	8	1864	13.04.2018	1864	8
					112	13	3120	18.06.2018	3120	13
					170	5	1200	16.07.2018	1200	5
					399	3	720	05.10.2018	720	3
					1121	4	1052	09.10.2020	526	2
54.	Gatta Mundi Kasu (Lohian)	Kulwinder Kaur w/o Balwinder Singh	PB-05-005-017-001/109	2017-18=08 2018-19=21 2019-20=05 2020-21=07	839	8	1864	13.04.2018	0	0
					112	13	3120	18.06.2018	0	0
					170	6	1440	16.07.2018	0	0
					399	3	720	05.10.2018	0	0
					1121	2	526	09.10.2020	0	0
55.	Gatta Mundi Kasu (Lohian)	Balkar Singh s/o Makhan Singh	PB-05-005-017-001/38	2017-18=12 2018-19=50 2019-20=16 2020-21=48 2021-22=05	839	6	1398	13.04.2018	1398	6
					112	13	3120	18.06.2018	3120	13
					170	6	1440	16.07.2018	1200	5
					399	3	720	05.10.2018	720	3

Sr. No.	Name of GP	Name and father/husband name	Job Card No.	Year wise work and days	Muster roll of working	Days of work	Wages credited	Date of credit	Amount of mis-appropriation	Days involved
56.	Gatta Mundi Kasu (Lohian)	Balkar Singh s/o Makhan Singh	PB-05-005-017-001/103	2017-18=08	839	8	1864	16.04.2018	0	0
				2018-19=31	112	13	3120	18.06.2018	0	0
				2019-20=61	170	5	1200	16.07.2018	0	0
				2020-21=08	399	3	720	05.10.2018	0	0
57.	Nasirpur (Lohian)	Balkar Singh s/o Jeet Singh	PB-05-005-061-001/19	2016-17=17	70	4	932	31.07.2017	932	4
				2017-18=44	110	1	233	04.10.2017	233	1
				2019-20=13	141	10	2330	03.10.2017	2330	10
					233	9	2097	27.12.2017	2097	9
					314	10	2330	15.11.2017	2097	9
					578	6	1398	20.05.2019	1398	6
					622	9	2097	20.05.2019	2097	9
58.	Nasirpur (Lohian)	Balkar Singh s/o Jeet Singh	PB-05-005-061-001/24		70	4	932	31.07.2017	0	0
				2017-18=75	110	1	233	03.10.2017	0	0
				2018-19=83	141	10	2330	03.10.2017	0	0
				2019-20=35	233	9	2097	27.12.2017	0	0
				2020-21=81	314	9	2097	15.11.2017	0	0
					578	10	2330	13.04.2018	0	0
					622	9	2097	13.04.2018	0	0
59.	Nasirpur (Lohian)	Balvir Kaur w/o Sucha Singh	PB-05-005-061-001/54	2017-18=39	516	5	1165	12.04.2018	1165	5
				2018-19=28	622	3	699	13.04.2018	466	3
				2020-21=05						
60.	Nasirpur (Lohian)	Balvir Kaur w/o Sucha Singh	PB-05-005-061-001/61	2017-18=39	516	6	1398	12.04.2018	0	0
					622	2	466	13.04.2018	0	0
61.	Rupewal (Lohian)	Lakhwinder Kaur w/o Avtar Singh	PB-05-005-070-001/86	2019-20=16 2020-22=75	713	11	2651	30.10.2019	2651	11
62.	Rupewal (Lohian)	Lakhwinder Kaur w/o Avtar Singh	PB-05-005-070-001/99	2018-19=41 2019-20=11	713	11	2651	30.10.2019	0	0
Total									1,60,087	691

Source: Departmental data

Appendix 4.6

(Referred to in para 4.2.7 (iii); page 47)

Excess payment of wages to the unskilled workers

(Amount in ₹)

Sr. No.	Muster Roll (MR) No.	Period of work		Job Card Number	Name of Worker	Attendance as per		Excess Attendance	Wage per day	Excess payment
		From	To			Physical MR	MIS MR			
1.	4752	21.01.2021	27.01.2021	PB-15-003-017-001/222	Harpal Kaur	4	6	2	263	526
2.				PB-15-003-017-001/227	Surjit Kaur	4	6	2	263	526
3.				PB-15-003-017-001/227	Jagsir Singh	5	6	1	263	263
4.				PB-15-003-017-001/235	Amarjit Kaur	3	6	3	263	789
5.				PB-15-003-017-001/265	Lakhveer Singh	5	6	1	263	263
6.	4296	29.12.2020	04.01.2021	PB-15-003-001-001/274	Karmjit Kaur	5	6	1	263	263
7.				PB-15-003-001-001/358	Baldev Singh	5	6	1	263	263
8.				PB-15-003-001-001/366	Mohinder Kaur	5	6	1	263	263
9.				PB-15-003-001-001/366	Kulwinder Kaur	5	6	1	263	263
10.				PB-15-003-001-001/371	Baljit Kaur	5	6	1	263	263
11.				PB-15-003-001-001/373	Jagdeep Kaur	5	6	1	263	263
12.				PB-15-003-001-001/373	Maghar Singh	4	6	2	263	526
13.				PB-15-003-001-001/421	Satpal Singh	5	6	1	263	263
14.				PB-15-003-001-001/423	Harpal Kaur	5	6	1	263	263
15.				PB-15-003-001-001/426	Mander Singh	5	6	1	263	263
16.				PB-15-003-001-001/481	Gurpreet Singh	5	6	1	263	263
17.	4297	05.01.2021	11.01.2021	PB-15-003-001-001/358	Baldev Singh	4	6	2	263	526
18.				PB-15-003-001-001/373	Jagdeep Kaur	5	6	1	263	263
19.				PB-15-003-001-001/454	Sukhdev Kaur	4	6	2	263	526
20.				PB-15-003-001-001/481	Gurpreet Singh	5	6	1	263	263
21.	2864	21.10.2020	27.10.2020	PB-15-003-066-001/67	Harbhajan Singh	4	6	2	251	502
22.	3136	13.11.2020	19.11.2020	PB-15-003-066-001/65	Jaswinder Kaur	0	4	4	247	988
23.	2123	18.02.2021	04.03.2021	PB-05-005-004-001/31	Baljeet Kaur	0	13	13	263	3,419
24.	1724	08.09.2020	14.09.2020	PB-02-006-031-001/157	Ranjit Kaur	5	6	1	263	263
25.	4670	14.03.2021	20.03.2021	PB-02-006-039-001/226	Balwinder Kaur	5	6	1	263	263
26.	4670	14.03.2021	20.03.2021	PB-02-006-006-001/226	Harpreet Singh	5	6	1	263	263

Sr. No.	Muster Roll (MR) No.	Period of work		Job Card Number	Name of Worker	Attendance as per		Excess Attendance	Wage per day	Excess payment
		From	To			Physical MR	MIS MR			
27.	499	29.04.2021	05.05.2021	PB-02-006-067-001/36	Lakhwinder Singh	4	5	1	263	263
28.	499	29.04.2021	05.05.2021	PB-02-006-067-001/37	Sarbjit Kaur	4	5	1	263	263
29.	499	29.04.2021	05.05.2021	PB-02-006-039-001/149	Sarbjit Kaur	5	6	1	263	263
30.	363	22.04.2021	28.04.2021	PB-02-006-067-001/108	Amarjit Kaur	4	6	2	263	526
31.	412	01.06.2020	07/06/2020	PB-02-006-017- 001/96	Ranjit Kaur (Self)	5	6	1	263	263
32.	158	09.06.2017	15.06.2017	PB-02-006-031-001/166	Ranjit Kaur (Self)	5	6	1	233	233
33.	14	08.04.2016	14.04.2016	PB-02-006-034-001/361	Mangal Singh	0	6	6	218	1308
34.	3335	14.08.2020	20.08.2020	PB-19-005-058-001/135	Paramjit Kaur	0	6	6	263	1578
35.	1229	28.06.2021	07.07.2021	PB-19-005-058-001/78	Balwinder Kaur	8	9	1	269	269
36.	1229	28.06.2021	07.07.2021	PB-19-005-058-001/113	Kamaljit Kaur	8	9	1	269	269
37.	1229	28.06.2021	07.07.2021	PB-19-005-058-001/131	Harwinder Singh	8	9	1	269	269
38.	1229	28.06.2021	07.07.2021	PB-19-005-058-001/24	Swarn Kaur	8	9	1	269	269
39.	1229	28.06.2021	07.07.2021	PB-19-005-058-001/119	Harbans Kaur	8	9	1	269	269
40.	1229	28.06.2021	07.07.2021	PB-19-005-058-001/18	Balbir Kaur	8	9	1	269	269
41.	1229	28.06.2021	07.07.2021	PB-19-005-058-001/85	Vidia	8	9	1	269	269
42.	2528	25.07.2020	31.07.2020	PB-19-005-070-001/25	Paramjit Singh	0	6	6	263	1578
43.	2529	01.08.2020	07.08.2020	PB-19-005-070-001/9	Baljit Kaur	0	6	6	263	1578
44.	4351	15.09.2020	21.09.2020	PB-19-005-070- 001/43	Kiran bala	5	6	1	263	263
45.	1560	21.11.2019	27.11.2019	PB-19-005-070-001/29	Harpreet Kaur	0	6	6	241	1446
Total						200	294	94		24,244

Source: Departmental records and MIS data

Appendix 4.7

(Referred to in para 4.4.1; page 55)

Statement showing status of works in selected blocks

(₹ in lakh)

Block	Year	Works to be executed	No. of Works completed	No. of Works ongoing/suspended	Amount incurred on ongoing/suspended Works	No of Works not started
Sangrur	2016-17	434	134	182	0	118
	2017-18	482	212	140	1.18	130
	2018-19	760	175	352	14.26	233
	2019-20	1121	230	464	27.25	427
	2020-21	1812	371	899	104.66	542
Malerkotla-2	2016-17	790	103	72	0	615
	2017-18	1060	176	101	0.84	783
	2018-19	1199	82	263	12.87	854
	2019-20	1192	111	211	20.50	870
	2020-21	1671	153	530	178.43	988
GhallKhurd	2016-17	452	111	335	3.46	6
	2017-18	782	300	439	22.25	43
	2018-19	909	369	431	150.77	109
	2019-20	1548	188	1035	379.05	325
	2020-21	2639	365	1786	1103.35	488
Zira	2016-17	253	81	97	13.21	75
	2017-18	391	130	151	42.29	110
	2018-19	800	145	447	101.88	208
	2019-20	1134	162	667	199.29	305
	2020-21	2236	216	1453	559.65	567
Mehatpur	2016-17	67	46	18	7.29	3
	2017-18	193	81	97	5.65	15
	2018-19	416	208	146	26.89	62
	2019-20	403	57	273	61.10	73
	2020-21	853	44	687	217.06	122
Verka	2016-17	447	76	137	0	234
	2017-18	510	125	130	0.88	255
	2018-19	740	140	306	5.28	294
	2019-20	801	237	241	31.88	323
	2020-21	1441	245	428	337.98	768
Rayya	2016-17	352	52	47	0	253
	2017-18	431	52	110	24.46	269
	2018-19	757	116	313	70.18	328
	2019-20	362	137	138	82.44	87
	2020-21	466	149	96	423.11	221
Moga-I	2016-17	334	122	74	0.23	138
	2017-18	468	293	129	83.11	46
	2018-19	681	107	265	87.02	309
	2019-20	818	164	291	175.26	363
	2020-21	1096	218	436	316.10	442
Bagapurana	2016-17	203	149	53	0	1
	2017-18	286	225	54	6.70	7
	2018-19	488	190	292	68.95	6
	2019-20	832	211	558	94.16	63
	2020-21	1101	333	637	205.52	131
Lohian	2016-17	137	37	60	11.56	40
	2017-18	445	134	227	31.07	84
	2018-19	680	253	305	63.04	122
	2019-20	819	196	458	63.76	165
	2020-21	1251	217	753	235.74	281
Majri	2016-17	250	139	110	14.82	1
	2017-18	374	63	306	105.51	5
	2018-19	669	167	427	195.84	75
	2019-20	860	168	538	259.53	154
	2020-21	1696	16	1265	621.31	415
Kharar	2016-17	277	202	72	16.23	3
	2017-18	402	104	266	111.91	32
	2018-19	802	116	573	184.87	114
	2019-20	1053	139	681	370.48	233
	2020-21	2638	10	1887	795.80	741
Total		48,564	9,552	23,939	8,347.91	15,074

Source: MIS data

Appendix 4.8

(Referred to in para 4.4.2; page 56)

Percentage of expenditure on NRM works in selected blocks

(₹ in lakh)

Sr. No.	Name of Block	Year	Works Completed	Total expenditure	Expenditure on NRM Works	Percentage of expenditure on NRM Works
1.	Zira	2016-17	36	259.33	69.54	26.82
		2017-18	70	240.27	128.51	53.49
		2018-19	59	532.84	238.85	44.83
		2019-20	37	942.08	338.33	35.91
		2020-21	71	1785.38	520.35	29.15
2.	Mehatpur	2016-17	33	6.23	0.69	11.08
		2017-18	41	41.49	15.27	36.80
		2018-19	74	24.00	6.87	28.62
		2019-20	36	73.78	17.88	24.23
		2020-21	23	149.09	18.94	12.70
3.	Baghapurana	2016-17	79	314.43	103.89	33.04
		2017-18	163	728.18	452.14	62.09
		2018-19	180	867.61	557.34	64.24
		2019-20	160	722.98	452.35	62.57
		2020-21	234	1240.95	742.70	59.85
4.	Kharar	2016-17	71	306.31	139.88	45.67
		2017-18	40	494.46	222.66	45.03
		2018-19	72	297.37	111.82	37.60
		2019-20	45	493.39	269.43	54.61
		2020-21	4	1001.91	622.61	62.14
5.	GhallKhurd	2016-17	36	432.88	111.33	25.72
		2017-18	105	542.00	307.98	56.82
		2018-19	174	732.60	422.04	57.61
		2019-20	106	920.60	485.90	50.95
		2020-21	211	2145.32	914.96	42.65
6.	Sangrur	2016-17	86	498.08	268.35	53.88
		2017-18	107	435.69	301.38	69.17
		2018-19	120	400.74	283.28	70.69
		2019-20	150	669.82	392.00	58.52
		2020-21	216	1012.35	538.84	53.23
7.	Verka	2016-17	36	157.77	49.28	31.24
		2017-18	38	285.24	124.76	43.74
		2018-19	137	300.93	210.05	69.80
		2019-20	131	277.95	161.56	58.13
		2020-21	122	821.48	348.49	42.42
8.	Rayya	2016-17	38	104.44	89.30	85.50
		2017-18	44	334.88	198.63	59.31
		2018-19	83	352.52	238.84	67.75
		2019-20	85	334.00	215.96	64.66
		2020-21	87	770.26	524.59	68.10

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Sr. No.	Name of Block	Year	Works Completed	Total expenditure	Expenditure on NRM Works	Percentage of expenditure on NRM Works
9.	Moga-I	2016-17	76	383.14	213.87	55.82
		2017-18	76	653.88	429.22	65.64
		2018-19	82	636.70	442.52	69.50
		2019-20	128	459.13	352.93	76.87
		2020-21	147	728.79	635.19	87.16
10.	Lohian	2016-17	17	72.25	27.58	38.17
		2017-18	116	202.06	147.28	72.89
		2018-19	190	237.83	157.91	66.40
		2019-20	122	258.87	169.01	65.29
		2020-21	119	533.63	338.35	63.41
11.	Majri	2016-17	70	140.16	84.11	60.01
		2017-18	37	295.64	152.30	51.52
		2018-19	64	360.24	209.08	58.04
		2019-20	77	327.06	217.40	66.47
		2020-21	9	791.42	417.63	52.77
12.	Malerkotla 2	2016-17	64	261.42	196.64	75.22
		2017-18	67	387.89	239.92	61.85
		2018-19	33	290.62	234.64	80.74
		2019-20	58	406.59	346.78	85.29
		2020-21	56	682.86	485.82	71.14

Source: Departmental data

Appendix 4.9

(Referred to in para 4.4.3; page 58)

Employment provided to differently abled persons in the selected blocks

Name of Block	Year	No. of differently abled persons registered	Work provided out of registered differently abled persons	Percentage	100 days employment provided
Verka	2016-17	12	2	16.67	0
	2017-18	36	3	8.33	0
	2018-19	45	10	22.22	0
	2019-20	47	12	25.53	0
	2020-21	47	15	31.91	0
Rayya	2016-17	10	1	10.00	0
	2017-18	21	0	0.00	0
	2018-19	22	12	54.55	0
	2019-20	30	10	33.33	0
	2020-21	30	17	56.67	0
Moga-I	2016-17	37	14	37.84	0
	2017-18	37	14	37.84	0
	2018-19	37	11	29.73	0
	2019-20	45	14	31.11	0
	2020-21	45	14	31.11	0
Baghapurana	2016-17	22	6	27.27	0
	2017-18	27	10	37.04	0
	2018-19	42	10	23.81	0
	2019-20	46	11	23.91	0
	2020-21	48	18	37.50	0
Lohian	2016-17	3	0	0.00	0
	2017-18	4	2	50.00	0
	2018-19	4	2	50.00	0
	2019-20	5	2	40.00	0
	2020-21	5	3	60.00	0
Mehatpur	2016-17	1	0	0.00	0
	2017-18	1	0	0.00	0
	2018-19	2	0	0.00	0
	2019-20	6	1	16.67	0
	2020-21	8	5	62.50	0
Malerkotla	2016-17	87	42	48.28	0
	2017-18	87	41	47.13	0
	2018-19	90	44	48.89	0
	2019-20	92	46	50.00	0
	2020-21	92	40	43.48	0
Galkhurd	2016-17	4	3	75.00	0
	2017-18	10	2	20.00	0
	2018-19	9	7	77.78	0
	2019-20	11	7	63.64	0
	2020-21	11	7	63.64	0

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Name of Block	Year	No. of differently abled persons registered	Work provided out of registered differently abled persons	Percentage	100 days employment provided
Zira	2016-17	8	1	12.50	0
	2017-18	9	0	0.00	0
	2018-19	13	2	15.38	0
	2019-20	15	4	26.67	0
	2020-21	23	6	26.90	0
Majri	2016-17	3	0	0.00	0
	2017-18	3	0	0.00	0
	2018-19	3	0	0.00	0
	2019-20	3	0	0.00	0
	2020-21	3	0	0.00	0
Kharar	2016-17	59	28	47.46	0
	2017-18	62	16	25.81	0
	2018-19	65	17	26.15	0
	2019-20	65	20	30.77	0
	2020-21	65	13	20.00	0
Sangrur	2016-17	17	3	17.65	0
	2017-18	17	5	29.41	0
	2018-19	55	5	9.09	0
	2019-20	56	25	44.46	0
	2020-21	60	29	48.33	0

Source: MIS data

Appendix 4.10

(Referred to in para 4.4.3; page 58)

Status of employment provided to the differently abled persons in selected districts

Name of District	Year	No. of differently abled persons registered	No. of differently abled persons to whom work was provided	Percentage
Amritsar	2016-17	291	23	8
	2017-18	370	44	12
	2018-19	387	77	20
	2019-20	480	72	15
	2020-21	487	143	29
Moga	2016-17	138	50	36
	2017-18	157	60	38
	2018-19	184	60	33
	2019-20	207	60	29
	2020-21	212	74	35
Jalandhar	2016-17	49	8	16
	2017-18	56	25	45
	2018-19	73	26	36
	2019-20	92	28	30
	2020-21	98	52	53
SAS Nagar	2016-17	78	28	36
	2017-18	83	16	19
	2018-19	86	18	21
	2019-20	86	21	24
	2020-21	86	15	17
Sangrur	2016-17	198	91	46
	2017-18	198	91	46
	2018-19	246	91	37
	2019-20	300	98	33
	2020-21	305	142	47
Ferozepur	2016-17	153	20	13
	2017-18	184	61	33
	2018-19	209	62	30
	2019-20	222	68	31
	2020-21	344	65	19

Source: Departmental data

Appendix 4.11

(Referred to in para 4.4.4; page 59)

Details of GPs where PDs were not generated in all the years during 2016-2021

Sr. No.	Name of the GP	Status of scheme in the GP	2016-17	2017-18	2018-19	2019-20	2020-21
1.	Butari (Rayya)	No. of JC in the GP	145	145	214	234	277
		No. of works proposed in LB	NA	1	NA	5	6
		No. of PDs proposed in LB	2952	1514	1618	4372	4014
		Person-days generated or not	Yes	No	Yes	Yes	Yes
2.	Dardeo Sardara	No. of JC in the GP	142	142	143	169	194
		No. of works proposed in LB	NA	1	NA	6	7
		No. of person-days proposed in LB	2744	1583	1680	1888	1738
		Person-days generated or not	Yes	No	No	Yes	Yes
3.	Jhirinangal (Rayya)	No. of JC in the GP	18	18	27	28	32
		No. of works proposed in LB	NA	1	NA	5	6
		No. of PDs proposed in LB	374	413	1369	1967	1810
		Person-days generated or not	No	No	Yes	Yes	Yes
4.	Kartarpur (Rayya)	No. of JC in the GP	95	95	110	116	140
		No. of works proposed in LB	NA	1	NA	7	7
		No. of PDs proposed in LB	1642	1514	1369	3144	4292
		Person-days generated or not	Yes	No	Yes	Yes	Yes
5.	Baba Deep Singh Avenue (Verka)	No. of JC in the GP	65	65	65	79	89
		No. of works proposed in LB	2	1	2	3	2
		No. of PDs proposed in LB	936	1198	904	No	No
		Person-days generated or not	No	No	No	Yes	Yes
6.	Bal Kalan (Verka)	No. of JC in the GP	184	198	230	267	403
		No. of works proposed in LB	2	3	4	0	36
		No. of PDs proposed in LB	No	No	No	No	No
		Person-days generated or not	No	Yes	Yes	Yes	Yes
7.	Chakpipli	No. of JC in the GP	59	64	65	75	94
		No. of works proposed in LB	1	2	4	2	9
		No. of PDs proposed in LB	No	No	3751	No	No
		Person-days generated or not	Yes	Yes	No	Yes	Yes
8.	Janian Chahal	No. of JC in the GP	8	18	19	18	30
		No. of works proposed in LB	1	3	4	2	9
		No. of PDs proposed in LB	1714	No	No	No	No
		Person-days generated or not	No	Yes	Yes	Yes	Yes
9.	Nawan Pind Khalewal (Lohian)	No. of JC in the GP	11	58	71	80	86
		No. of works proposed in LB	2	2	2	12	9
		No. of PDs proposed in LB	1714	No	No	No	No
		Person-days generated or not	No	Yes	Yes	Yes	Yes
10.	Shindhar (Lohian)	No. of JC in the GP	53	102	104	117	213
		No. of works proposed in LB	1	2	5	5	11
		No. of PDs proposed in LB	3238	No	No	No	No
		Person-days generated or not	No	Yes	Yes	Yes	Yes
11.	Sidhupur (Lohian)	No. of JC in the GP	13	29	44	46	77
		No. of works proposed in LB	1	2	5	4	9
		No. of PDs proposed in LB	2000	No	No	No	No
		Person-days generated or not	No	Yes	Yes	Yes	Yes
12.	Gurdaspur Gurthali (Sangrur)	No. of JC in the GP	23	23	29	31	43
		No. works proposed in LB	3	4	NA	NA	5
		No. of PDs proposed in LB	No	No	No	No	No
		Person-days generated or not	No	No	No	Yes	Yes
13.	Gajjan Singh Colony (Ghall Khurd)	No. of JC in the GP	0	0	2	15	17
		No. of works proposed in LB	NA	NA	NA	11	7
		No. of PDs proposed in LB	No	No	No	No	No
		Person-days generated or not	No	Yes	Yes	Yes	Yes

Sr. No.	Name of the GP	Status of scheme in the GP	2016-17	2017-18	2018-19	2019-20	2020-21
14.	Thather Khurd (GhallKhurd)	No. of JC in the GP	43	45	46	46	48
		No. of works proposed in LB	NA	NA	NA	NA	NA
		No. of PDs proposed in LB	No	No	No	No	No
		Person-days generated or not	No	No	Yes	Yes	Yes
15.	Kotara (Zira)	No. of JC in the GP	80	80	81	141	225
		No. of works proposed in LB	11	11	10	11	11
		No. of PDs proposed in LB	No	No	No	No	No
		Person-days generated or not	No	Yes	Yes	Yes	Yes
16.	Thatha Kishan Singh (Zira)	No. of JC in the GP	79	77	79	108	143
		No. of works proposed in LB	4	4	4	4	10
		No. of PDs proposed in LB	No	No	No	No	No
		Person-days generated or not	No	No	No	Yes	Yes
17.	Shah Wala (Zira)	No. of JC in the GP	123	124	136	147	150
		No. of works proposed in LB	10	9	12	9	10
		No. of PDs proposed in LB	No	No	No	No	No
		Person-days generated or not	No	No	Yes	Yes	Yes
18.	Awan Khalsa (Mehatpur)	No. of JC in the GP	9	29	41	59	73
		No. of works proposed in LB	1	1	1	7	14
		No. of PDs proposed in LB	No	No	No	No	No
		Person-days generated or not	No	Yes	Yes	Yes	Yes
19.	Gobindpur (Mehatpur)	No. of JC in the GP	4	7	13	14	25
		No. of works proposed in LB	1	1	1	3	4
		No. of PDs proposed in LB	No	No	No	No	No
		Person-days generated or not	No	Yes	Yes	Yes	Yes
20.	Jhugian (Mehatpur)	No. of JC in the GP	11	26	45	55	66
		No. of works proposed in LB	NA	NA	1	4	17
		No. of PDs proposed in LB	No	No	No	No	No
		Person-days generated or not	No	Yes	Yes	Yes	Yes
21.	Passairan (Mehatpur)	No. of JC in the GP	7	7	11	13	20
		No. of works proposed in LB	1	NA	NA	4	1
		No. of PDs proposed in LB	No	No	No	No	No
		Person-days generated or not	No	Yes	Yes	Yes	Yes
22.	Rouli (Mehatpur)	No. of JC in the GP	71	93	99	106	132
		No. of works proposed in LB	1	NA	NA	3	1
		No. of PDs proposed in LB	No	No	No	No	No
		Person-days generated or not	No	Yes	Yes	Yes	Yes
23.	Sukhanand (Baghapurana)	No. of JC in the GP	47	47	47	56	61
		No. of works proposed in LB	10	15	14	14	14
		No. of PDs proposed in LB	0	10496	7138	7404	7404
		Person-days generated or not	No	Yes	Yes	Yes	Yes
24.	KarondianWala (Majri)	No. of JC in the GP	36	36	38	44	46
		No. of works proposed in LB	2	3	4	6	6
		No. of PDs proposed in LB	No	No	No	No	No
		Person-days generated or not	Yes	Yes	No	Yes	Yes
25.	Rakuli (Majri)	No. of JC in the GP	68	68	68	69	85
		No. of works proposed in LB	4	4	5	6	10
		No. of PDs proposed in LB	No	No	No	No	No
		Person-days generated or not	No	No	Yes	Yes	Yes
26.	NannuMajra (Kharar)	No. of JC in the GP	36	36	36	36	37
		No. of works proposed in LB	1	3	1	4	11
		No. of PDs proposed in LB	No	No	No	No	No
		Person-days generated or not	Yes	No	No	Yes	Yes
27.	Singhpura (Kharar)	No. of JC in the GP	17	17	28	37	43
		No. of works proposed in LB	1	1	2	2	5
		No. of PDs proposed in LB	No	No	No	No	No
		Person-days generated or not	Yes	No	No	Yes	Yes

Source: Departmental data

Appendix 4.12

(Referred to in para 4.4.4; page 59)

GPs of selected Districts where PDs were not generated

Name of Districts	Year	Total No. of Panchayats	No. of GP generating NIL Person Days	Percentage
Sangrur	2016-17	604	62	10.26
	2017-18	604	69	11.42
	2018-19	604	33	5.46
	2019-20	600	10	1.67
	2020-21	600	6	1.00
Ferozepur	2016-17	869	418	48.10
	2017-18	869	256	29.46
	2018-19	869	186	21.40
	2019-20	869	50	5.75
	2020-21	869	29	3.34
Amritsar	2016-17	862	304	35.27
	2017-18	862	232	26.91
	2018-19	862	144	16.71
	2019-20	862	43	4.99
	2020-21	862	16	1.86
Moga	2016-17	343	47	13.70
	2017-18	340	26	7.65
	2018-19	340	35	10.29
	2019-20	340	7	2.06
	2020-21	340	0	0.00
Jalandhar	2016-17	902	361	40.02
	2017-18	902	159	17.63
	2018-19	902	145	16.08
	2019-20	891	28	3.14
	2020-21	891	10	1.12
SAS Nagar	2016-17	346	93	26.88
	2017-18	343	78	22.74
	2018-19	341	52	15.25
	2019-20	341	22	6.45
	2020-21	341	8	2.35

Source: MIS data

Appendix 4.13

(Referred to in para 4.4.5; page 59)

Details of RGSks completed but not functional

(₹ in lakh)

Sr. No.	Name of the GP where RGSK constructed	Sanctioned amount	Date of Sanction	Expenditure	Whether completed or ongoing	Date of completion	Functioning/ not functioning
1.	Jamser	10	23.08.2016	9.76	Completed	16.01.2018	Not Functioning
2.	Rupewal	10	28.01.2011	6.65	Completed	12.03.2013	Not Functioning
3.	Phul	10	23.08.2016	10.26	Completed	30.04.2018	Not Functioning
4.	Nall	10	18.05.2015	9.90	Completed	20.02.2019	Not Functioning
Total				36.57			

Source: Departmental data

Appendix 5.1

(Referred to in para 5.6.1; page 68 and 69)

Shortfall in conducting of social audit in selected GPs

Sr. No.	Name of the GP	Year	No. of audit due	Audit conducted	Shortfall	Shortfall (in per cent)
1.	Butter Khurd (Moga-1)	2017-21	4	1	3	75
2.	Charikpati Sarkar (Moga-1)	2017-21	4	3	1	25
3.	Dala (Moga-1)	2017-21	4	4	0	0
4.	Dhudike (Moga-1)	2017-21	4	4	0	0
5.	Dosanjh (Moga-1)	2017-21	4	2	2	50
6.	Dudhar Garbi (Moga-1)	2017-21	4	4	0	0
7.	Kokri Phula Singh (Moga-1)	2017-21	4	0	4	100
8.	Mallian Wala (Moga-1)	2017-21	4	3	1	25
9.	Mehna (Moga-1)	2017-21	4	4	0	0
10.	Ramuwala Harchoke (Moga-1)	2017-21	4	3	1	25
11.	Dhilwan Wala (Bhagapurana)	2017-21	4	2	2	50
12.	Gholian Kalan (Bhagapurana)	2017-21	4	1	3	75
13.	GTB Garh (Bhagapurana)	2017-21	4	0	4	100
14.	Kaleke (Bhagapurana)	2017-21	4	1	3	75
15.	Langiana Nawan (Bhagapurana)	2017-21	4	1	3	75
16.	Malke (Bhagapurana)	2017-21	4	0	4	100
17.	Pandit Bhoom Raj (Bhagapurana)	2017-21	4	1	3	75
18.	Smalsar (Bhagapurana)	2017-21	4	1	3	75
19.	Sukhanand (Bhagapurana)	2017-21	4	1	3	75
20.	Tharaj (Bhagapurana)	2017-21	4	1	3	75
21.	Baroudi (Majri)	2017-21	4	4	0	0
22.	Chhoti Badi Nangal (Majri)	2017-21	4	1	3	75
23.	Guno Majra (Majri)	2017-21	4	2	2	50
24.	Hushiarpur (Majri)	2017-21	4	4	0	0
25.	Karondian Wala (Majri)	2017-21	4	0	4	100
26.	Khizrabad (Majri)	2017-21	4	2	2	50
27.	Majri Colony (Majri)	2017-21	4	2	2	50
28.	Rakauli (Majri)	2017-21	4	0	4	100
29.	Tara Pur (Majri)	2017-21	4	4	0	0
30.	Teur (Majri)	2017-21	4	2	2	50
31.	Balongi Colony (Kharar)	2017-21	4	1	3	75
32.	Bhukhri (Kharar)	2017-21	4	4	0	0
33.	Kailo (Kharar)	2017-21	4	4	0	0
34.	Madanheri (Kharar)	2017-21	4	4	0	0
35.	Majatri (Kharar)	2017-21	4	3	1	25
36.	Mausal (Kharar)	2017-21	4	2	2	50
37.	Nannu Majra (Kharar)	2017-21	4	0	4	100
38.	Popna (Kharar)	2017-21	4	4	0	0
39.	Singhpura (Kharar)	2017-21	4	0	4	100
40.	Soonk (Kharar)	2017-21	4	0	4	100
41.	Bara Budh Singh (Lohian)	2017-21	4	1	3	75
42.	Chakpipli (Lohian)	2017-21	4	0	4	100
43.	Gatta Mundi Kasu (Lohian)	2017-21	4	2	2	50

Sr. No.	Name of the GP	Year	No. of audit due	Audit conducted	Shortfall	Shortfall (in per cent)
44.	Janian Chahal (Lohian)	2017-21	4	0	4	100
45.	Kotha (Lohian)	2017-21	4	1	3	75
46.	Nasirpur (Lohian)	2017-21	4	0	4	100
47.	Nawan Pind Khalewal (Lohian)	2017-21	4	0	4	100
48.	Rupewal (Lohian)	2017-21	4	0	4	100
49.	Shindhar (Lohian)	2017-21	4	0	4	100
50.	Sidhupur (Lohian)	2017-21	4	0	4	100
51.	Baba Deep Singh Avenue (Verka)	2017-21	4	1	3	75
52.	Abadi Guru Nanak Nagar (Verka)	2017-21	4	1	3	75
53.	Ganusabad (Verka)	2017-21	4	3	1	25
54.	Mehniya Koharan (Verka)	2017-21	4	2	2	50
55.	Nangli (Verka)	2017-21	4	3	1	25
56.	Jethuwal (Verka)	2017-21	4	3	1	25
57.	MiranKot Kalan (Verka)	2017-21	4	4	0	0
58.	Wadala Bhittewind (Verka)	2017-21	4	4	0	0
59.	Bal Khurd (Verka)	2017-21	4	3	1	25
60.	Bal Kalan (Verka)	2017-21	4	3	1	25
61.	Butari (Rayya)	2017-21	4	2	2	50
62.	Dardeo Sardara (Rayya)	2017-21	4	0	4	100
63.	Dyanpur (Rayya)	2017-21	4	3	1	25
64.	Gaggarbhana (Rayya)	2017-21	4	4	0	0
65.	Jallupur Kheda (Rayya)	2017-21	4	4	0	0
66.	Jhiri Nangal (Rayya)	2017-21	4	1	3	75
67.	Kartarpur (Rayya)	2017-21	4	3	1	25
68.	Pallah (Rayya)	2017-21	4	4	0	0
69.	Khanpur (Rayya)	2017-21	4	3	1	25
70.	Khalchian (Rayya)	2017-21	4	4	0	0
71.	Bahadurpur (Sangrur)	2017-21	4	3	1	25
72.	Bhindra (Sangrur)	2017-21	4	3	1	25
73.	Dialgarh (Sangrur)	2017-21	4	3	1	25
74.	Gobind Nagar (Sangrur)	2017-21	4	3	1	25
75.	Gurdaspura Gurthali (Sangrur)	2017-21	4	0	4	100
76.	Kular Khurd (Sangrur)	2017-21	4	2	2	50
77.	Sahoke (Sangrur)	2017-21	4	3	1	25
78.	Shaheed Udyabhyan Singh Nagar (Sangrur)	2017-21	4	1	3	75
79.	Togawal (Sangrur)	2017-21	4	4	0	0
80.	Ubhawal (Sangrur)	2017-21	4	4	0	0
81.	Asdullahpur (Malerkotla-2)	2017-21	4	1	3	75
82.	Bishangarh (Malerkotla-2)	2017-21	4	0	4	100
83.	Jalwana (Malerkotla-2)	2017-21	4	2	2	50
84.	Jandali Kalan (Malerkotla-2)	2017-21	4	3	1	25
85.	Jhaner (Malerkotla-2)	2017-21	4	3	1	25
86.	Jitwal Khurd	2017-21	4	3	1	25
87.	Kalian (Malerkotla-2)	2017-21	4	2	2	50
88.	Kasba Bharal (Malerkotla-2)	2017-21	4	3	1	25
89.	Mithewal (Malerkotla-2)	2017-21	4	3	1	25

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Sr. No.	Name of the GP	Year	No. of audit due	Audit conducted	Shortfall	Shortfall (in per cent)
90.	Mubarakpur (Malerkotla-2)	2017-21	4	2	2	50
91.	Basti Khalil Wala (GhallKhurd)	2017-21	4	1	3	75
92.	Dhindsa (GhallKhurd)	2017-21	4	2	2	50
93.	Ferozeshah (GhallKhurd)	2017-21	4	1	3	75
94.	Gajjan Singh Conoly (GhallKhurd)	2017-21	4	0	4	100
95.	HastiWala (GhallKhurd)	2017-21	4	2	2	50
96.	Kulgarhi (GhallKhurd)	2017-21	4	1	3	75
97.	MalwalKadim (GhallKhurd)	2017-21	4	2	2	50
98.	Thethar Kalan (GhallKhurd)	2017-21	4	0	4	100
99.	Thethar Khurd (GhallKhurd)	2017-21	4	0	4	100
100.	Waloor (GhallKhurd)	2017-21	4	2	2	50
101.	Behak Gujran (Zira)	2017-21	4	0	4	100
102.	Boran Wali (Zira)	2017-21	4	2	2	50
103.	Gadri Wala (Zira)	2017-21	4	0	4	100
104.	Kotara (Zira)	2017-21	4	2	2	50
105.	Lokhe Kalan (Zira)	2017-21	4	2	2	50
106.	Mansur Deva (Zira)	2017-21	4	1	3	75
107.	Noorpur (Zira)	2017-21	4	1	3	75
108.	Rattaui Rohi (Zira)	2017-21	4	2	2	50
109.	Shah Wala (Zira)	2017-21	4	1	3	75
110.	Thatha Kishan Singh (Zira)	2017-21	4	0	4	100
111.	Adraman (Mehatpur)	2017-21	4	4	0	0
112.	Awan Khalsa (Mehatpur)	2017-21	4	2	2	50
113.	Bangawal Khurd (Mehatpur)	2017-21	4	1	3	75
114.	Gobindpur (Mehatpur)	2017-21	4	0	4	100
115.	Jhugian (Mehatpur)	2017-21	4	2	2	50
116.	Khursadpur (Mehatpur)	2017-21	4	2	2	50
117.	Nawan Pind Dhanki (Mehatpur)	2017-21	4	2	2	50
118.	Parjian Khurd (Mehatpur)	2017-21	4	2	2	50
119.	Passarian (Mehatpur)	2017-21	4	2	2	50
120.	Rouli (Mehatpur)	2017-21	4	3	1	25

Source: MIS data

Appendix 5.2

(Referred to in para 5.6.2; page 69)

Outstanding social audit issues in Selected GPs

Sr. No.	Name of GPs	Year	Total No. of issues reported	Total No. of issues closed	Issues outstanding	Percentage of issues outstanding
1.	Bhindra (Sangrur)	2017-2021	17	12	5	29.41
2.	Gobind Nagar (Sangrur)	2017-2021	19	14	5	26.32
3.	Sahoke (Sangrur)	2017-2021	27	23	4	14.81
4.	Kular Khurd (Sangrur)	2017-2021	13	10	3	23.08
5.	Togawal (Sangrur)	2017-2021	21	18	3	14.29
6.	Ubhawal (Sangrur)	2017-2021	18	15	3	16.67
7.	HushiarPur (Majri)	2017-2021	5	2	3	60.00
8.	Tara Pur (Majri)	2017-2021	4	1	3	75.00
9.	Asdullahpur (Malerkotla-2)	2017-2021	2	0	2	100.00
10.	Jalwana (Malerkotla-2)	2017-2021	2	0	2	100.00
11.	Jandali Kalan (Malerkotla-2)	2017-2021	4	2	2	50.00
12.	Jhaner (Malerkotla-2)	2017-2021	4	2	2	50.00
13.	Jitwal Khurd (Malerkotla-2)	2017-2021	4	2	2	50.00
14.	Kasba Bharal (Malerkotla-2)	2017-2021	4	2	2	50.00
15.	Charikpati Sarkar (Moga-1)	2017-2021	2	0	2	100.00
16.	Dala (Moga-1)	2017-2021	4	2	2	50.00
17.	Mallian Wala (Moga-1)	2017-2021	2	0	2	100.00
18.	Mehna (Moga-1)	2017-2021	4	2	2	50.00
19.	Ramuwala Harchoke (Moga-1)	2017-2021	3	1	2	66.67
20.	Kailo (Kharar)	2017-2021	4	2	2	50.00
21.	Kotha (Lohian)	2017-2021	2	0	2	100.00
22.	Mithewal (Malerkotla-2)	2017-2021	3	2	1	33.33
23.	Jhugian (Mehatpur)	2017-2021	2	1	1	50.00
24.	Nawan Pind Dhanki (Mehatpur)	2017-2021	1	0	1	100.00
25.	Passarian (Mehatpur)	2017-2021	2	1	1	50.00
26.	Butter Khurd (Moga-1)	2017-2021	1	0	1	100.00
27.	Dosanjh (Moga-1)	2017-2021	1	0	1	100.00
28.	Dudhar Garbi (Moga-1)	2017-2021	3	2	1	33.33
29.	Khizrabad (Majri)	2017-2021	4	3	1	25.00
30.	Majri Colony (Majri)	2017-2021	2	1	1	50.00
31.	Teur (Majri)	2017-2021	2	1	1	50.00
32.	Balongi Colony (Kharar)	2017-2021	1	0	1	100.00
33.	Bhukhri (Kharar)	2017-2021	4	3	1	25.00
34.	Madanheri (Kharar)	2017-2021	3	2	1	33.33
35.	Majatri (Kharar)	2017-2021	3	2	1	33.33
36.	Popna (Kharar)	2017-2021	6	5	1	16.67
37.	Bahadurpur (Sangrur)	2017-2021	18	18	0	0.00

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Sr. No.	Name of GPs	Year	Total No. of issues reported	Total No. of issues closed	Issues outstanding	Percentage of issues outstanding
38.	Dialgarh (Sangrur)	2017-2021	15	15	0	0.00
39.	Adraman (Mehatpur)	2017-2021	4	4	0	0.00
40.	Dhudike (Moga-1)	2017-2021	4	4	0	0.00
41.	Nangli (Verka)	2017-2021	4	4	0	0.00
42.	Mirankot Kalan (Verka)	2017-2021	4	4	0	0.00
43.	Wadala Bhattewin (Verka)	2017-2021	4	4	0	0.00
44.	Jallupur Kheda (Rayya)	2017-2021	4	4	0	0.00
45.	Khalchian (Rayya)	2017-2021	4	4	0	0.00
46.	Rouli (Mehatpur)	2017-2021	3	3	0	0.00
47.	Baroudi (Majri)	2017-2021	3	3	0	0.00
48.	Ganusabad (Verka)	2017-2021	3	3	0	0.00
49.	Bal Khurd (Verka)	2017-2021	3	3	0	0.00
50.	Bal Kalan (Verka)	2017-2021	3	3	0	0.00
51.	Dyanpur (Rayya)	2017-2021	3	3	0	0.00
52.	Gaggarbhana (Rayya)	2017-2021	3	3	0	0.00
53.	Pallah (Rayya)	2017-2021	3	3	0	0.00
54.	Kalian (Malerkotla-2)	2017-2021	2	2	0	0.00
55.	Mubarakpur (Malerkotla-2)	2017-2021	2	2	0	0.00
56.	Dhindsa (GhallKhurd)	2017-2021	2	2	0	0.00
57.	HastiWala (GhallKhurd)	2017-2021	2	2	0	0.00
58.	Malwal Kadim (GhallKhurd)	2017-2021	2	2	0	0.00
59.	Waloor (GhallKhurd)	2017-2021	2	2	0	0.00
60.	Boran Wali (Zira)	2017-2021	2	2	0	0.00
61.	Lokhe Kalan (Zira)	2017-2021	2	2	0	0.00
62.	Rattaui Rohi (Zira)	2017-2021	2	2	0	0.00
63.	Awan Khalsa (Mehatpur)	2017-2021	2	2	0	0.00
64.	Khursadpur (Mehatpur)	2017-2021	2	2	0	0.00
65.	Parjian Khurd (Mehatpur)	2017-2021	2	2	0	0.00
66.	Mausal (Kharar)	2017-2021	2	2	0	0.00
67.	Gatta Mundi Kasu (Lohian)	2017-2021	2	2	0	0.00
68.	Mehniya Koharan	2017-2021	2	2	0	0.00
69.	Jethuwal (Verka)	2017-2021	2	2	0	0.00
70.	Butari (Rayya)	2017-2021	2	2	0	0.00
71.	Kartarpur (Rayya)	2017-2021	2	2	0	0.00
72.	Khanpur (Rayya)	2017-2021	2	2	0	0.00
73.	Shaheed Udaya Bhan Singh Nagar (Sangrur)	2017-2021	1	1	0	0.00
74.	Ferozeshah (GhallKhurd)	2017-2021	1	1	0	0.00
75.	Kulgarhi (GhallKhurd)	2017-2021	1	1	0	0.00
76.	Kotara (Zira)	2017-2021	1	1	0	0.00
77.	Mansur Deva (Zira)	2017-2021	1	1	0	0.00
78.	Noorpur (Zira)	2017-2021	1	1	0	0.00

Sr. No.	Name of GPs	Year	Total No. of issues reported	Total No. of issues closed	Issues outstanding	Percentage of issues outstanding
79.	Shah Wala (Zira)	2017-2021	1	1	0	0.00
80.	Bangawal Khurd (Mehatpur)	2017-2021	1	1	0	0.00
81.	Dhilwan Wala (Bhagapurana)	2017-2021	1	1	0	0.00
82.	Gholian Kalan (Bhagapurana)	2017-2021	1	1	0	0.00
83.	Kaleke (Bhagapurana)	2017-2021	1	1	0	0.00
84.	Langiana Nawan (Bhagapurana)	2017-2021	1	1	0	0.00
85.	Pandit Bhoom Raj (Bhagapurana)	2017-2021	1	1	0	0.00
86.	Smalsar (Bhagapurana)	2017-2021	1	1	0	0.00
87.	Sukhanand (Bhagapurana)	2017-2021	1	1	0	0.00
88.	Tharaj (Bhagapurana)	2017-2021	1	1	0	0.00
89.	Chhoti Badi Nangal (Majri)	2017-2021	1	1	0	0.00
90.	Guno Majra (Majri)	2017-2021	1	1	0	0.00
91.	Bara Budh Singh (Lohian)	2017-2021	1	1	0	0.00
92.	Abadi Guru Nanak Nagar (Verka)	2017-2021	1	1	0	0.00
93.	Gurdaspura Gurthali (Sangrur)	2017-2021	0	0	0	0.00
94.	Bishangarh (Malerkotla-2)	2017-2021	0	0	0	0.00
95.	Basti Khalil Wala (GhallKhurd)	2017-2021	0	0	0	0.00
96.	Gajjan Singh Conoly (GhallKhurd)	2017-2021	0	0	0	0.00
97.	Thethar Kalan (GhallKhurd)	2017-2021	0	0	0	0.00
98.	Thethar Khurd (GhallKhurd)	2017-2021	0	0	0	0.00
99.	Behak Gujran (Zira)	2017-2021	0	0	0	0.00
100.	Gadri Wala (Zira)	2017-2021	0	0	0	0.00
101.	Thatha Kishan Singh (Zira)	2017-2021	0	0	0	0.00
102.	Gobindpur (Mehatpur)	2017-2021	0	0	0	0.00
103.	Kokri Phula Singh (Moga-1)	2017-2021	0	0	0	0.00
104.	GTB Garh (Bhagapurana)	2017-2021	0	0	0	0.00
105.	Malke (Bhagapurana)	2017-2021	0	0	0	0.00
106.	Karondian Wala (Majri)	2017-2021	0	0	0	0.00
107.	Rakauli (Majri)	2017-2021	0	0	0	0.00
108.	Nannu Majra (Kharar)	2017-2021	0	0	0	0.00
109.	Singhpura (Kharar)	2017-2021	0	0	0	0.00
110.	Soonk (Kharar)	2017-2021	0	0	0	0.00
111.	Chak Pipli (Lohian)	2017-2021	0	0	0	0.00
112.	JanianChahal (Lohian)	2017-2021	0	0	0	0.00
113.	Nasirpur (Lohian)	2017-2021	0	0	0	0.00
114.	Nawan Pind Khalewal	2017-2021	0	0	0	0.00
115.	Rupewal (Lohian)	2017-2021	0	0	0	0.00
116.	Shindhar (Lohian)	2017-2021	0	0	0	0.00
117.	Sidhupur (Lohian)	2017-2021	0	0	0	0.00

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Sr. No.	Name of GPs	Year	Total No. of issues reported	Total No. of issues closed	Issues outstanding	Percentage of issues outstanding
118.	Baba Deep Singh Avenue (Verka)	2017-2021	0	0	0	0.00
119.	Dardeo Sardara (Rayya)	2017-2021	0	0	0	0.00
120.	Jhiri Nangal (Rayya)	2017-2021	0	0	0	0.00
Total			346	276	70	

Source: MIS data

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