

Preface

This report of the Comptroller and Auditor General of India containing the results of performance audit of the Implementation of the National Rural Employment Guarantee Act (NREGA) has been prepared for submission to the President of India under Article 151 of the Constitution.

The scope of audit was restricted to the initial 200 districts identified for implementation of NREGA. The period of audit coverage was from February 2006 to March 2007. Field audit of the relevant records of the Ministry of Rural Development, State Governments and their District, Block and Panchayat level offices was conducted at the Ministry and 26¹ States between May and September 2007. Subsequently, in order to assess the improvement in maintenance of records as a result of the performance audit, a limited scrutiny of record maintenance for one month (November 2007) was conducted between February and March 2008 in 6 States from within the original audit sample.

¹ Mizoram, where NREGA was implemented in two districts, was not covered during the Performance Audit.