



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

**Report of the  
Comptroller and Auditor General of India  
on Mahatma Gandhi National Rural Employment  
Guarantee Scheme**



उत्तराखण्ड शासन

**Government of Uttarakhand  
Report No. 6 of 2025  
(Performance Audit – Civil)**



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## Table of Contents

Sl. No.	Description	Paragraph	Page No.
1.	Preface		v
2.	Executive Summary		vii
<b>Chapter - 1: Introduction</b>			
3.	Introduction	1.1	1
4.	Impact of the scheme in Uttarakhand	1.2	2
5.	Employment Generation	1.2.1	2
6.	Organisational Set-up	1.3	4
7.	Audit Framework	1.4	6
8.	Audit Objectives	1.4.1	6
9.	Audit Criteria	1.4.2	6
10.	Audit scope and methodology	1.4.3	6
11.	Acknowledgement	1.5	7
<b>Chapter - 2: Effectiveness of Planning</b>			
12.	Preparation of Plan and Labour budget	2.1	9
13.	Baseline survey	2.1.1	10
14.	Irregular planning at GPs/ Blocks/Districts/ State levels	2.1.2	10
15.	Gap in projected and achieved persondays	2.1.2.1	11
16.	District Perspective Plan	2.2	12
17.	Conclusion	2.3	13
18.	Recommendations	2.4	13
<b>Chapter - 3: Financial Management</b>			
19.	Funding Pattern	3.1	15
20.	Fund not released as per requirement	3.2	17
21.	Financial burden of ₹ 44.46 crore not borne by the State Government	3.3	18
22.	Compensation for delayed payments to workers	3.4	19
23.	Unemployment allowance	3.5	20
24.	Inadmissible expenditure	3.6	21
25.	Diversion of fund	3.7	22
26.	Conclusion	3.8	22
27.	Recommendations	3.9	23
<b>Chapter - 4: Registration and Employment Generation</b>			
28.	Registration and Issue of Job Cards	4.1	25
29.	Door-to-Door survey	4.1.1	25
30.	Deficiencies in issue and updation of Job cards	4.1.2	26
31.	Employment Generation	4.2	26
32.	Guaranteed 100 days of employment not achieved	4.2.1	27
33.	Representation of Women	4.3	29
34.	Employment provided to the differently abled persons	4.4	30
35.	Conclusion	4.5	31
36.	Recommendations	4.6	31

Sl. No.	Description	Paragraph	Page No.
<b>Chapter - 5: Execution of Works</b>			
37.	Shortfall in execution of works	5.1	33
38.	Wage and Material ratio	5.2	34
39.	Creation of Assets	5.3	35
40.	Doubtful execution of work	5.3.1	35
41.	Doubtful documentation	5.3.2	36
42.	Wasteful Expenditure	5.3.3	37
43.	Creation of Useful assets	5.3.4	39
44.	Convergence	5.4	40
45.	Non-establishment of Institutional Arrangements for MGNREGS Convergence	5.4.1	40
46.	Work executed under Convergence	5.4.2	41
47.	Construction of Anganwadi Centres	5.4.2.1	41
48.	Deficiencies in the construction of Amrit Sarovar	5.4.2.2	42
49.	Doubtful plantation of Damask Rose	5.4.2.3	44
50.	Not providing of Work site facilities	5.5	45
51.	Non-verification of the bills/vouchers	5.6	46
52.	Non-Compliance with Mineral Extraction Policy in MGNREGS Projects	5.7	46
53.	Payment of wages and material components	5.8	46
54.	Implementation of National Mobile Monitoring System	5.9	48
55.	Conclusion	5.10	50
56.	Recommendations	5.11	50
<b>Chapter - 6: Structural Mechanism and Capacity Building</b>			
57.	Improper functioning of State Employment Guarantee Council	6.1	51
58.	Inadequate Human Resource Management	6.2	51
59.	District Level Technical Committee not formed	6.3	54
60.	Capacity building	6.4	54
61.	Information, Education and Communication Plan not prepared	6.5	55
62.	Shortfall in conducting <i>Rozgar Diwas</i>	6.6	56
63.	Conclusion	6.7	56
64.	Recommendation	6.8	56
<b>Chapter - 7: Grievance Redressal, Monitoring and Internal Control</b>			
65.	State and District Quality Monitors	7.1	57
66.	Existence of Grievance Redressal Mechanism	7.2	57
67.	Appointment of Ombudsman	7.2.1	58
68.	Non-Maintenance of Complaint Registers	7.2.2	58
69.	Non-Compliance with Vigilance Mechanisms	7.3	59
70.	Social Audit	7.4	59
71.	Shortfall in required social audit	7.4.1	60
72.	Huge pendency in settlement of Social Audit Observations	7.4.2	61
73.	Shortfall of recovery amount related to Social Audit observations	7.4.3	61

Sl. No.	Description	Paragraph	Page No.
74.	Inadequate Human Resource Management for Social Audit	7.4.4	62
75.	Mandatory records and their maintenance	7.5	63
76.	Conclusion	7.6	64
77.	Recommendations	7.7	64
<b>Chapter - 8: Impact of the Scheme in Uttarakhand</b>			
78.	Social Security	8.1	66
79.	MGNREGS and the COVID-19 Pandemic	8.2	66
80.	Empowerment of Women	8.3	66
81.	Creation of individual assets	8.4	67
82.	Overcoming persistent challenges	8.5	68
83.	Recommendations	8.6	69
<b>Appendices</b>			
Appendix No.	Description	Paragraph	Page No.
1.1	Details of selected Districts, Blocks and Gram Panchayats	1.4.3	71
2.1	Number of works proposed by GPs and included in Block Development Plan	2.1.2	72
3.1	Delayed release of Central and State share by the State	3.1	73
3.2	Pending compensation for delayed payment of wages at State Level	3.4	74
3.3	Pending compensation for delayed payment of wages at selected blocks level	3.4	75
3.4 (A)	Details of application for demand of work dates not recorded	3.5	76
3.4 (B)	Signature not recorded	3.5	80
3.4 (C)	Details of non-providing of unemployment allowance	3.5	83
3.4 (D)	Details of labourers sought employment but the muster rolls generated by the POs concerned had not included their names	3.5	85
4.1	Employment not provided despite demand	4.2.1	87
4.2	Representation of women in total employment generated	4.3	90
4.3	Employment generation for differently abled persons at State level	4.4	91
4.3 (A)	Employment provided to differently abled persons in test checked Districts	4.4	92
4.3 (B)	Employment provided to differently abled persons in test checked blocks	4.4	92
5.1	Status of work executed at selected districts level	5.1	93
5.2	Status of work executed at selected blocks level	5.1	94
5.3	Status of work completed in selected GPs level	5.1	95

<b>Appendix No.</b>	<b>Description</b>	<b>Paragraph</b>	<b>Page No.</b>
5.4	Non-deduction of Royalty	5.7	98
5.5	Details of Muster rolls having anomalies in attendance led to less payment of labourer	5.8	99
5.6	Original MR not found in file	5.8	101
5.7	Doubtful Attendance	5.8	102
5.8	Delayed payment for Skilled / Semi-skilled labour	5.8	105
5.9	Delay in Material Payment	5.8	108
6.1	Shortage of Gram Rojgar Sahayak/Junior Engineer at selected districts level	6.2	113
6.2	Shortage of Gram Rojgar Sahayak/ Junior Engineer at selected blocks level	6.2	113
7.1	Status of conducting social audit in the selected Districts	7.4.1	114
7.1 (A)	Status of conducting social audit in the selected Blocks	7.4.1	115
7.1 (B)	Status of conducting social audit in the selected GPs	7.4.1	116
7.2	Social audit observations pendency status in selected GPs	7.4.2	117
<b>Glossary</b>			<b>119</b>

## Preface

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2024 has been prepared for submission to the Governor of the State of Uttarakhand under Article 151 (2) of the Constitution of India.

The Report contains the results of the Performance Audit on 'Mahatma Gandhi National Rural Employment Guarantee Scheme', covering the period 2019-24.

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



# **Executive Summary**



## Executive Summary

### About this Report

The performance audit of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) in Uttarakhand has been carried out during 2024-25, covering the period 2019-24.

### Why we have taken up this audit?

MGNREGS is a flagship initiative aimed at enhancing livelihood security in rural India by guaranteeing 100 days of wage employment annually to rural households. In Uttarakhand, where over 66 *per cent* of the population resides in rural areas, the scheme is critical for poverty alleviation and rural development, particularly in the hilly districts facing geographic isolation and economic disparities. This performance audit was undertaken to assess whether MGNREGS achieved its objectives of employment generation, asset creation and social security in Uttarakhand. In view of its importance as a flagship social welfare programme and the associated implementation risks, the evaluation focused on planning, financial management, registration and employment generation, asset creation, capacity building and monitoring mechanisms, with specific reference to compliance with the provisions of the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), 2005, and the Operational Guidelines, 2013.

### What we have found?

During April 2019 to March 2024, the State utilised the fund of ₹ 3,638.95 crore out of available funds ₹ 3,647.21 crore. Wage employment was provided to 27.04 lakh Households (HHs). It created 11.56 crore persondays<sup>1</sup> with a wage payment of ₹ 2,340.06 crore. The State also created 3.42 lakh assets under the scheme on water harvesting, plantation, land development, rural connectivity, *etc.* during 2019-24. Out of 10.35 lakh to 11.84 lakh registered HHs in the State, annually 4.72 lakh to 6.54 lakh HHs were provided employment during 2019-24 at an average of 21 days per HHs per year.

The audit identified lapses in financial management and implementation of MGNREGS in the state. Delays in releasing Central and State shares to the State Employment Guarantee Fund (SEGF) led to an avoidable interest liability of ₹ 2.03 crore and an outstanding liability of ₹ 122.40 crore for wages and materials.

Operational Guidelines, 2013 mandates that each Gram Panchayat (GP) must conduct an annual door-to-door survey to identify eligible HHs that may have been overlooked and wish to be registered under the Act. Audit observed that none of the selected GPs conducted door-to-door surveys during the period 2019-24. The Job Card (JC) is a key document that records workers entitlements under MGNREGS. It legally empowers the registered HHs to apply for work, ensures transparency and protects workers against fraud. The application for JC may be given on plain paper to the local GP by the job seeker. Para 3.1.5 (i) stipulates that if a HH is found to be eligible for registration, the GP will, within a fortnight of the receipt of application, issue a JC to

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<sup>1</sup> Persondays: number of employment days provided to HHs.

the HH. The application register for registration was not maintained in any of the test checked GPs. All entries in the JC should be duly authenticated by means of signature of an authorised officer. An analysis of the JCs of selected beneficiaries revealed that out of 200 JCs, 78 JCs (39 *per cent*) were found without photographs, and 50 JCs (25 *per cent*) had no updated information regarding the date on which work was done.

Planning deficiencies were evident, with Labour Budgets approved without grassroots consultation and baseline surveys not conducted, resulting in inaccurate demand estimation and gaps in convergence initiatives. Employment outcomes were unsatisfactory—only one to four *per cent* of households received the full entitlement of 100 days of work, and average financial benefits were significantly below targets. Many job card holders were denied employment even after making requests.

Systemic delays in wage disbursement were observed, with compensation for delays rarely approved and unemployment allowances not paid, despite statutory provisions. Implementation was hampered by non-maintenance of key registers, lack of mandatory surveys and deficient project execution—such as incomplete water harvesting structures and missing plantation components. Muster Rolls (MRs) contained doubtful entries, and original MRs were often unavailable post work initiation, raising concerns over wage disbursement accuracy.

As per Section 23(6) of the MGNREGA, the Programme Officer (PO) is required to maintain a complaint register and address complaints within seven days. Audit noticed that the complaint registers at the Dy. District Programme Co-ordinators (DPC) offices and in selected Blocks were not being maintained, which prevented the audit from verifying the number of complaints received and their disposal, thereby compromising accountability and the effectiveness of grievance redressal mechanisms.

The establishment of vigilance mechanisms was mandated at various levels for effective oversight of MGNREGA implementation. These include:

- A State-level Vigilance Cell headed by a Chief Vigilance Officer (CVO).
- A District-level Vigilance Cell under the district authority.
- Vigilance and Monitoring Committees (VMCs) at the local level, constituted with Gram Sabha approval.

These bodies were tasked with receiving complaints, conducting regular field visits to identify irregularities, taking suo-moto action based on media reports and engaging with workers at worksites. The absence of vigilance cells at the state, selected district and at the village level, resulted in significant lapses in oversight.

The oversight mechanism was weak as the State Employment Guarantee Council (SEGC) did not function effectively. Key positions remained vacant, technical committees were absent and capacity-building measures were not undertaken reflecting a broader gap in compliance with MGNREGA mandates.

In the selected districts, the shortfall in conducting of social audit was ranging between 79 *per cent* and 99 *per cent*. Thus, the Department missed an opportunity to utilize the social audit mechanism to strengthen the implementation of the scheme for

the benefit of the intended beneficiaries. Further, Social Audit Units raised 88,915 audit observations during 2019-2024 for the entire state. However, the corrective measures were taken only in 52,173 (59 per cent) social audit observations. Amongst 200 beneficiaries surveyed, 193 beneficiaries (97 per cent) reported livelihood improvements, emphasizing the scheme's role in stabilizing and enhancing rural livelihoods.

Thus audit identified several key issues as discussed below which were hindering the smooth functioning of MGNREGS and need to be addressed to enhance its effectiveness.

- **Delays in Wage Payments:** Significant delays in wage payments were noticed, 1,232 MRs across 160 selected works revealed that payments for 411 MRs (33 per cent), involving 2,946 laborers, were delayed by four to 157 days.
- **Insufficient Employment Generation:** This often occurred due to poor planning, lack of sufficient work opportunities and delays in project implementation.
- **Lack of Awareness:** Many rural households, particularly in remote areas, remain unaware of their entitlements under MGNREGS. This lack of awareness leads to the underutilisation of the scheme and exclusion of eligible beneficiaries.
- **Non-maintenance of key registers, lack of mandatory surveys, deficient project execution**
- **Representation of Women:** Audit noticed that the out of total employment generated (11.56 crore persondays) in the state during 2019-24, representation of women was 6.48 crore persondays (56 per cent). In test checked districts, it ranged from 53 per cent to 74 per cent during 2019-24. Further, it was between 44 per cent and 60 per cent in test checked blocks of Almora district during 2019-24 and between 62 per cent and 78 per cent in test checked blocks of Tehri Garhwal district which is appreciable.

To ensure the continued success of MGNREGS, it is crucial to address these challenges. Streamlining administrative processes, improving transparency and ensuring better coordination between different government agencies can go a long way in enhancing the effectiveness of the scheme.

### What do we Recommend?

In light of the audit findings, we recommend that:

1. *The State Government should empanel expert institutions to conduct baseline and annual door-to-door surveys in all Gram Panchayats (GPs) for demand estimation and for convergence initiatives. Annual Plan and Labour Budget should be prepared timely after ensuring a bottom-up approach.*
2. *Automated systems must be established for monitoring fund transfers and alerting on deadlines, ensuring timely payments and accurate fund utilization. Delay compensation to beneficiaries in NREGASoft should be automated.*
3. *Inconsistencies in muster roll (MR) issuance must be addressed. It should be considered that demand for work is met without artificial restrictions such as pre-marking attendance days or limiting employment to 100 days. Delays in wage payments should be addressed by ensuring that funds are available and*

*disbursed within the prescribed time frame. Proper verification of MGNREGS works should be ensured through inspections, record checks and geotagged image validation.*

- 4. The Department should ensure timely appointment of the State Employment Guarantee Council (SEGC) and District Level Technical Committee (DTC) to prevent gaps in its functioning. It should consider to appoint and operationalize State Quality Monitors (SQMs) and District Quality Monitors (DQMs) cells across all districts to ensure compliance with the prescribed inspection percentages.*
- 5. Social audits in all GPs should be conducted at least biannually, as mandated, and deviations from the guidelines addressed. The settlement of pending social audit observations and recoveries should be expedited and accountability for financial misappropriations ensured.*

#### **Management Response**

The Department in its reply accepted the audit observations/findings and ensured that it will issue consolidated guidelines to all districts to address the issues raised. The Secretary, RDD described the report “as valuable in strengthening the scheme moving forward”.

**Chapter - 1**  
**Introduction**



## CHAPTER - 1

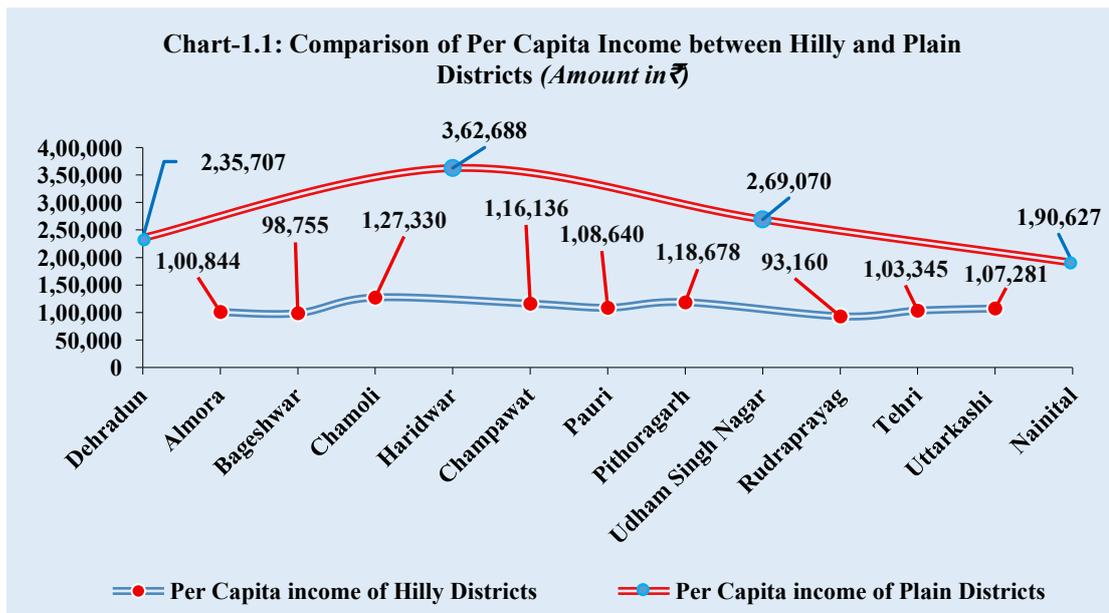
### Introduction

#### 1.1 Introduction

The Government of India (GoI) enacted the National Rural Employment Guarantee Act (NREGA) in September 2005, providing a legal guarantee of at least 100 days of wage employment annually to every household (HH) whose adult members are willing to perform unskilled manual labour. One of the key objectives of NREGA was to create durable assets that could serve as a source of livelihood for economically weaker sections of society, actively including marginalised groups while strengthening Panchayati Raj institutions across the country. In October 2009, NREGA was renamed the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS).

In Uttarakhand, where over 66 *per cent*<sup>1</sup> of the population resides in rural areas (more than 80 *per cent* in the hill districts), the major challenges for development and poverty alleviation remain the difficult mountain terrain and the dispersed population in these regions. Strengthening rural development and rural livelihoods has been considered one of the key drivers for change in the rural areas of Uttarakhand, particularly in the hilly districts.

The average per capita annual income of the plain districts in Uttarakhand, at ₹ 2,64,523 highlights significant economic disparities compared to the state's remote hilly districts, where the average per capita annual income stands at ₹ 1,08,241. While the industrialised plain districts *viz.*, Dehradun, Haridwar, Nainital, and Udham Singh Nagar serve as the engines of the state's economic growth, the hilly regions face challenges stemming from geographic isolation and limited industrial development.



Source: Uttarakhand Economic Survey, 2023-24.

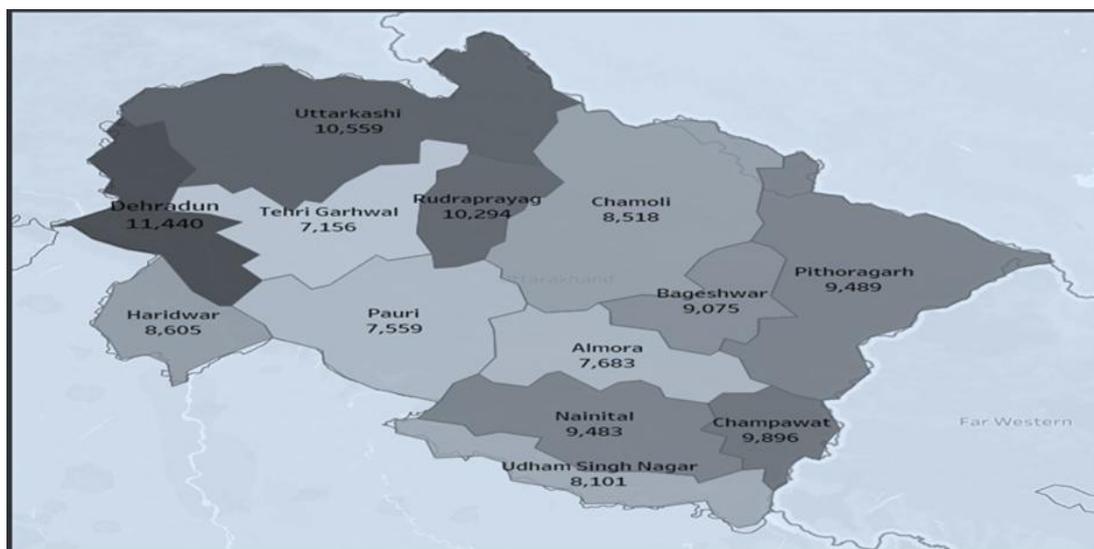
<sup>1</sup> Uttarakhand Rural Development and Migration Commission Report, September 2019.

The introduction of MGNREGS sought to improve rural livelihood security by providing consistent employment, reducing poverty and fostering social inclusion. The program ensures equal wages for men and women, broadens work access for marginalised groups and enhances women’s economic independence. By generating local employment, MGNREGS also helps curb rural-to-urban migration. Further, the program promoted the development of essential rural infrastructure including roads, irrigation systems and water conservation projects, contributing to long-term economic growth in these areas.

## **1.2 Impact of the scheme in Uttarakhand**

During April 2019 to March 2024, the State utilised the fund of ₹ 3,638.95 crore out of available funds ₹ 3,647.21 crore. Wage employment was provided to 27.04 lakh HHs. It created 11.56 crore persondays<sup>2</sup> with a wage payment of ₹ 2,340.06 crore. The State also created 3.42 lakh assets under the scheme on water harvesting, plantation, land development, rural connectivity *etc.* during 2019-24. The average financial impact on per HHs availing benefit from the scheme during the year 2019-24 in the State ranged between ₹ 7,436 and ₹ 9,602 per year while the district wise financial impact ranged between ₹ 7,156 and ₹ 11,440 per year during the same period as shown in **Map No.1.1** below:

**Map No.1.1: District wise average per year financial impact of the scheme on the HHs availing employment during 2019-24**



Source: NREGASoft.

The above figures fall well below MGNREGS's target of ₹ 18,200 in 2019-20 and ₹ 23,000 in 2023-24 for 100 days of work, underscoring a gap in achieving the program's wage objectives.

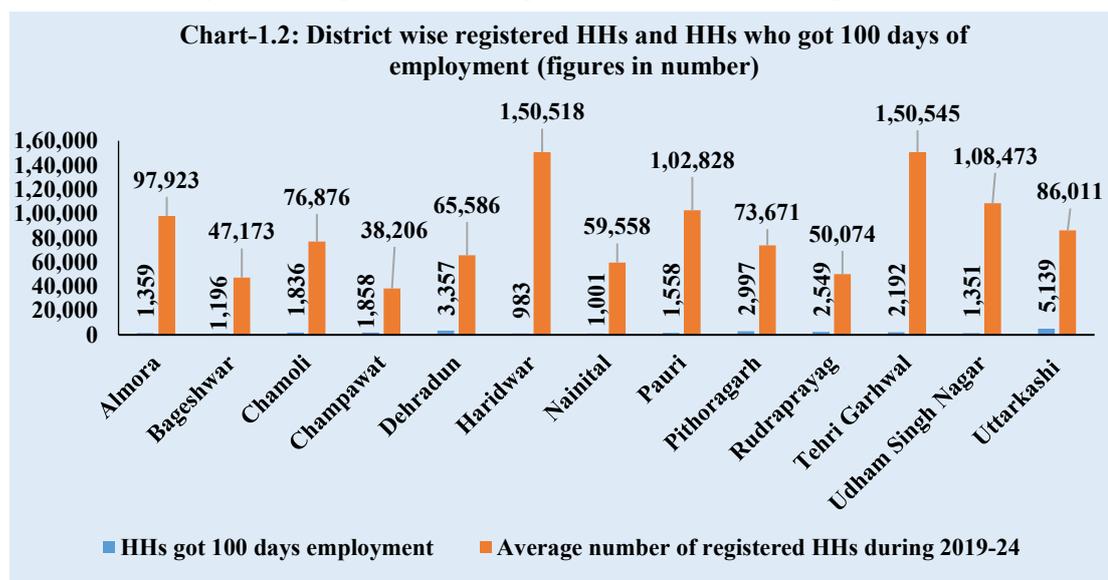
### **1.2.1 Employment Generation**

The primary objective of the scheme was to enhance livelihood security in rural areas by providing at least 100 days of guaranteed wage employment in a financial year to every HH whose adult members volunteer to do unskilled manual work.

<sup>2</sup> Persondays: number of employment days provided to HHs.

Out of 10.35 lakh to 11.84 lakh registered HHs in the State, annually 4.72 lakh to 6.54 lakh HHs were provided employment during 2019-24 at an average of 21 days per HHs per year. Further, only one to four *per cent* of total registered HHs in the State were provided at least 100 days of employment during the period 2019-24 (as detailed in *Paragraph-4.2.1* of *Chapter-4*).

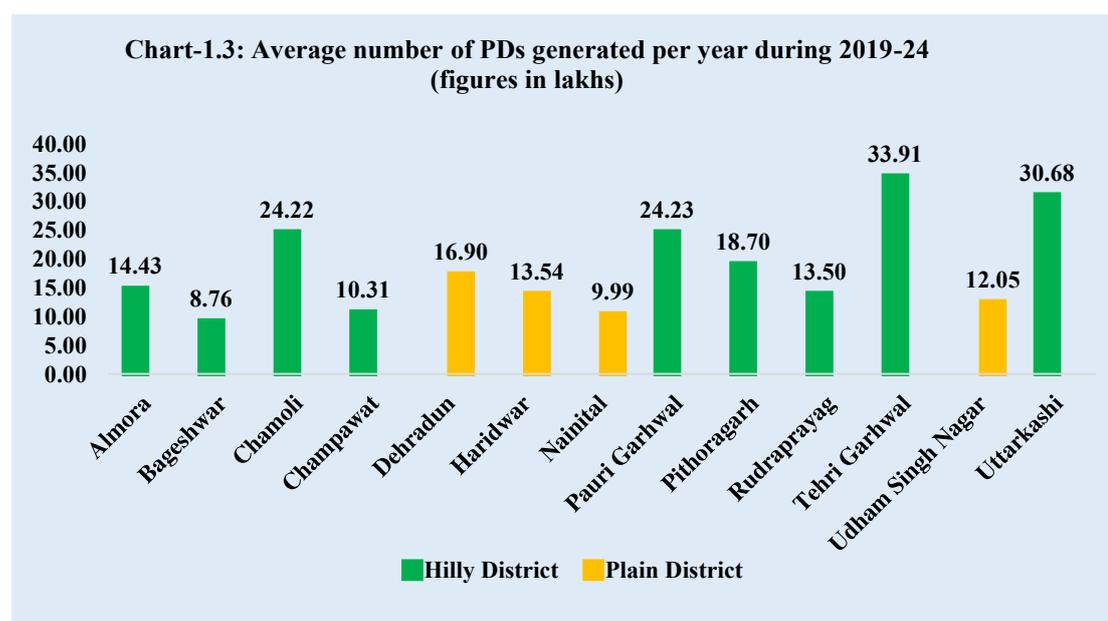
(A) The details of the district-wise average number of registered HHs and the number of HHs provided with at least 100 days of guaranteed wage employment in a financial year during 2019-24 are presented in **Chart-1.2** given below:



Source: NREGASoft.

The analysis of district wise chart reveals that only on an average one to six *per cent* registered HHs received 100 days of guaranteed wage employment in a financial year during 2019-24.

(B) District wise average per year person days (PDs) generated during 2019-24 is given in **Chart-1.3** below:



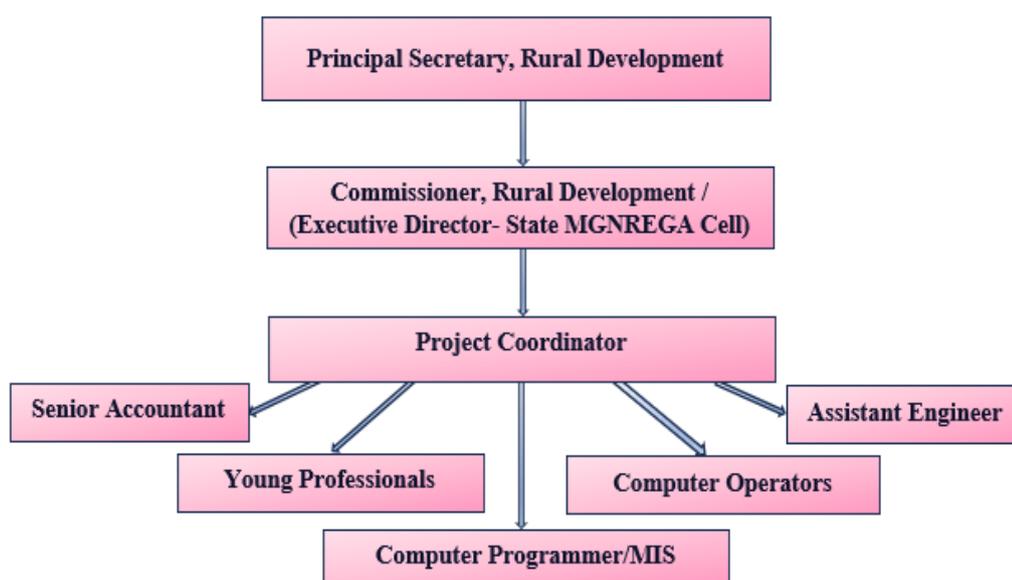
Source: NREGASoft.

It can be seen from the above chart that the scheme was more attractive to the people in hilly districts, due to their lower per capita income than plain districts. This highlights its significance as a livelihood support scheme in economically disadvantaged backwards regions.

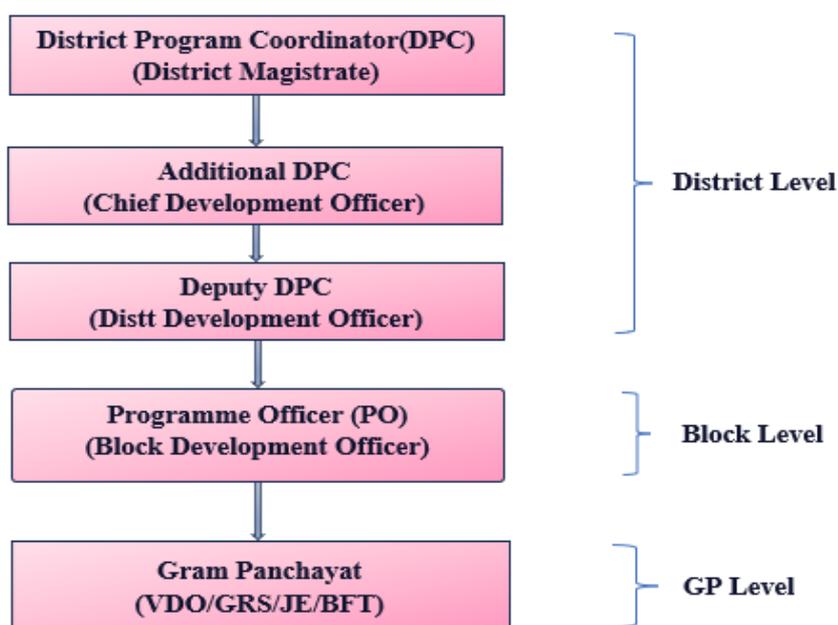
### 1.3 Organisational Set-up

In Uttarakhand, the scheme was implemented by the Rural Development Department under the overall supervision of the Principal Secretary. District Programme Coordinators (DPCs) and Programme Officers (POs) were made responsible for implementation of the scheme at district and block levels respectively. The organisational set up for implementation of the scheme is indicated below:

#### At State level



#### At District, Block & Gram Panchayat level



The responsibility of the designated officers at State, districts, blocks and Gram Panchayat (GP) levels to implement the MGNREGS is given in **Table-1.1** below:

**Table-1.1: Responsibilities of designated officers to implement the Scheme**

Level	Designated Officers	Major Roles and responsibilities
State	Commissioner, Rural Development/Executive Director	<ul style="list-style-type: none"> <li>• Fulfilment of all prescribed duties related to the Council.</li> <li>• Convergence with inter-departmental schemes.</li> </ul>
	Project Coordinator	<ul style="list-style-type: none"> <li>• Prepares annual reports and timely submission of periodical reports to the Government of India and State Government; and</li> <li>• Coordination of various functions under the State Level Council.</li> </ul>
District	District Magistrate as District Programme Coordinator (DPC).	<ul style="list-style-type: none"> <li>• Responsible for overall co-ordination and implementation of the scheme in the district.</li> </ul>
	District Development Officer as Deputy District Project Coordinator (Dy. DPC).	<ul style="list-style-type: none"> <li>• Receive the Block Panchayat plans and consolidate them along with project proposals received from other implementing agencies for inclusion in the District Plan for approval by the District Panchayat;</li> <li>• Accord timely sanction to shelf of projects;</li> <li>• Ensure timely processing of FTOs for payments; and</li> <li>• Review, monitor and supervise the performance of the POs and all implementing agencies in relation to MGNREGS works <i>etc.</i></li> </ul>
	District Engineer	Technical sanction and monitoring/inspection of 20 per cent work.
Block	Block Development Officer designated as Programme Officer	<ul style="list-style-type: none"> <li>• Consolidating, after scrutiny, all project proposals received from GPs into the Block Plan and submitting it to the District Panchayat for scrutiny and consolidation.</li> <li>• Matching employment opportunities arising from works within the Block Plan with the demand for work at each GP in the Block;</li> <li>• Monitoring and supervising implementation of works taken up by GPs and other implementing agencies within the Block;</li> <li>• Ensuring prompt and fair payment of wages to all labourers and payment of unemployment allowance in case employment is not provided on time; and</li> <li>• Ensuring conduct of social audits and follow-up on required actions <i>etc.</i></li> </ul>
	Deputy Programme Officer (DPO)	<ul style="list-style-type: none"> <li>• Assists the Programme Officer, in-charge of MIS at Block level.</li> <li>• uploads the work orders, pay orders, muster rolls, etc. on MIS.</li> </ul>
GP	Technical Assistant TA/ JE- for a group of GPs	<ul style="list-style-type: none"> <li>• Preparation of estimates for works in standard prescribed templates;</li> <li>• Capturing measurements on a weekly basis for all the works taken up within three days after muster rolls are closed; and</li> <li>• Maintenance of measurement books <i>etc.</i></li> </ul>
	Gram Rozgar Sahayak	<ul style="list-style-type: none"> <li>• Creating awareness by organising periodic <i>Rozgar Diwas</i>;</li> <li>• Ensuring the process of registration, distribution of job cards, provision of dated receipts against job applications, allocation of work to applicants;</li> <li>• Facilitating Gram Sabha meetings and social audits.</li> <li>• Recording attendance of labour every day either himself/herself or through the mate in the prescribed Muster Rolls at the worksite; and</li> <li>• Timely submission of filled Muster Rolls for processing the payments <i>etc.</i></li> </ul>

## **1.4 Audit Framework**

### **1.4.1 Audit Objectives**

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

- The planning process and financial management practices were adequately geared towards achieving the goals of the Act while adhering to relevant rules and regulations.
- Fair access to employment opportunities was achieved, as well as employment adequately generated, leading to social protection and livelihood security as envisaged.
- Durable and useful assets were created and maintained in compliance with rules and regulations while ensuring convergence with other programmes/schemes.
- Appropriate and adequate monitoring, social audit and grievance redressal systems were in place and functioning as envisaged to achieve greater transparency and accountability.

### **1.4.2 Audit Criteria**

The audit criteria were mainly derived from the following sources:

- Mahatma Gandhi National Rural Employment Guarantee Act, 2005, Operational Guidelines 2013, amendments thereto and Rules issued under the Act;
- Annual Master Circulars issued by the Ministry of Rural Development (MoRD), Government of India;
- GOs, circulars and instructions, Guidelines *etc.*, issued by Government of India and the State Government;
- Uttarakhand Financial Rules and General Financial Rules; and
- Physical inspection/survey of the Scheme.

### **1.4.3 Audit scope and methodology**

Performance Audit of MGNREGS covering the period from April 2019 to March 2024<sup>3</sup> was conducted between July 2024 and October 2024 through test-check of records of State MGNREGA Cell, two District Programme Coordinators<sup>4</sup>, four Programme Officers<sup>5</sup>(two from each selected district) and 16 GPs (four GPs from each selected block) (*Appendix-1.1*). Selection of districts/blocks was made based on expenditure incurred during 2019-24 by using the Stratified Random Sampling method in IDEA software and for *Gram Panchayats*, selection was made based on expenditure by using Probability Proportional to Size Without Replacement (PPSWOR) method.

In addition, 10 works in each GP were selected for detailed scrutiny based on random sampling as small number of works were executed by the selected GPs. Joint physical inspection of the same was also done in the presence of concerned representatives/

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<sup>3</sup> Data related to employment generation, status of work, delay compensation and wage-material ratio for the period 2019-2024 was considered as of 15 November 2024.

<sup>4</sup> Almora & Tehri Garhwal.

<sup>5</sup> Hawalbagh and Takula from Almora district & Bhilangana and Narendra Nagar from Tehri Garhwal district.

officials of the Department and members of the audit team. Besides, a beneficiary survey of 200 beneficiaries (12-15 in each test checked GP) was conducted through a questionnaire developed by Audit.

The audit objectives, scope and methodology were discussed in an Entry Conference held on 2<sup>nd</sup> July 2024 with Secretary, Rural Development Department (RDD) and other officers of the State Government responsible for execution of the scheme in the State.

Audit observations were discussed in Exit Conference held on 30<sup>th</sup> January 2025 with Secretary, RDD and other officers of the State Government.

### **1.5 Acknowledgement**

We acknowledge the overall cooperation and assistance provided by the Rural Development Department, and officers/official of State MGNREGA Cell, selected Dy. DPCs, POs and GPs during the conduct of the performance audit.



**Chapter - 2**  
**Effectiveness of Planning**

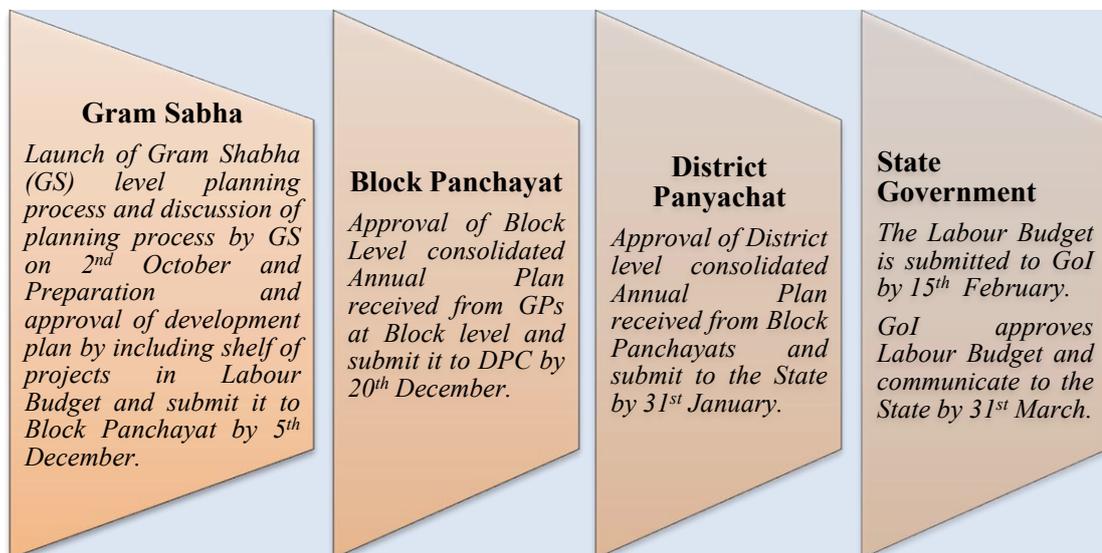


## CHAPTER - 2

### Effectiveness of Planning

Planning is critical for successful implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS). A key indicator of success is the timely generation of employment and at the same time ensuring that the design and selection of works are such that good quality assets are created. The need to perform within a timeframe necessitates advance planning.

Every *Gram Panchayat* (GP) was to prepare a development plan and a shelf of possible works/projects to be undertaken as and when demand for the work arose. The plan was to include assessment of labour demand, works to meet the assessed demand, estimated cost of work and Persondays (PDs) to be created. A pictorial presentation depicting the due dates for the stages in the planning process is given below:



Audit noticed that the planning process was not adhered to by the key functionaries at various levels as discussed in the succeeding paragraphs:

#### 2.1 Preparation of Plan and Labour budget

Para 6.1.3 of Operational Guidelines, 2013 stipulates that the District Programme Coordinator (DPC) must ensure strict adherence to the principles of bottom-up approach from planning to approval of the selected shelf of projects by each of the *Gram Sabhas* in the district.

Before preparation of Labour Budget (LB), 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 as discussed in the succeeding paragraphs:

### **2.1.1 Baseline survey**

Para 6.2 (i) of Operational Guidelines, 2013 stipulate that a survey of job card holders was to be mandatorily conducted in every GP, to prepare a baseline to assess the quantum and timing of demand for employment in GP. Expert institutions were to be empanelled separately in each State to finalise the framework and methodology. The pilots for baseline survey were to be done in 2012-13 so that the surveys for all GPs were completed in 2013-14. Reassessment of the base year LB/demand for work based on household survey should be done once in every five years to account for changes in the local pattern of livelihoods and opportunities for work in production activities. The baseline assessment will be a mandatory component of the development plan<sup>1</sup> of the GP and the District.

Audit scrutiny revealed that neither expert institution was empanelled in the State to finalise the framework and methodology for assessment of quantum and timing of demand of work in GP nor baseline survey was conducted. Due to the absence of this survey, GPs were unable to accurately determine the actual demand for work from beneficiaries or the timing of their employment requests. As a result, a realistic development plan could not be prepared at the grassroot level as discussed in **Paragraph-2.1.2.1.**

During the Exit Conference (January 2025), the Secretary, RDD acknowledged the audit observations and assured that consolidated guidelines would be issued to all districts to address these concerns effectively.

### **2.1.2 Irregular planning at GPs/Blocks/Districts/State levels**

According to Para 6.6 of the Operational Guidelines 2013, each GP must submit its Annual Plan and Labour Budget (AP & LB), along with a resolution from the *Gram Sabha* to the Programme Officer (PO). The Block Panchayat is not allowed to reject any work proposed by the GP if it complies with the Act and guidelines framed; if not, it must return the proposal to the GP for revision. Further, in order to attain sustainable livelihoods, Para 6.4 of the Guidelines provides that all attempts should be made for convergence with other schemes, such as Integrated Watershed Management Programme (IWMP), Rashtriya Krishi Vikas Yojana (RKVY), Command Area Development and Water Management (CAD & WM), National Horticulture Mission (NHM) *etc.* The order of priority of projects shall be determined by each GP in meetings of the *Gram Sabha* and will be reflected in the Annual Plan.

Audit scrutiny revealed the following facts:

- Meetings of the *Gram Sabha*<sup>2</sup> to identify works under MGNREGS were held with delays ranging up to 311 days (average delay: 72 days). Further, none of the

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<sup>1</sup> Development Plan is an Annual Plan for MGNREGS which is prepared by every GP after considering the recommendations of *Gram Sabha*.

<sup>2</sup> Records of GPs Bunga, Dhaulara and Jeetap were not made available to audit.

selected GPs recorded the dates of submission of proposals for inclusion in the Block-level AP&LB. Audit could not verify whether the Annual Plans of the GP were submitted to authorities in a timely manner.

- Projects were arbitrarily added or removed from the Annual Plan at the Block levels. An analysis of proposals from selected GPs revealed discrepancies between the number of works proposed and those included in the Annual Plan at the Block level. During 2019-24, while selected GPs proposed 1,409 works, there were 1,278 works included at Block level (*Appendix-2.1*). These changes were made without the involvement of the GPs, violating the provisions of MGNREGA.
- Scrutiny of records at the State MGNREGS Cell revealed that the Labour Budgets (LBs) of the State for the years 2019-24 were submitted to the Government of India (GoI) in February-March and were subsequently approved by the GoI in March each year. However, it was observed that these LBs were prepared without following the bottom-up approach. It is evident from the fact that the DPCs of selected districts submitted their LBs in January-February each year during 2019-24, whereas the AP & LBs of the Blocks were only submitted to the district between January and October during the same period. This sequence indicates that the LBs were finalised by the GoI before the Block level AP & LBs were even submitted, defeating the purpose of preparing a LBs based on grassroot inputs.

While accepting the audit observation during Exit Conference (January 2025), the Secretary, RDD, intimated that an order will be issued to ensure the bottom-up approach in the preparation of the labour budget.

### 2.1.2.1 Gap in projected and achieved persondays

Audit observed that the LBs of selected Districts were not prepared in a bottom-up approach as there was a huge variation between Persondays (PDs) proposed in LBs of the districts which were sent to State MGNREGS Cell and PDs proposed by the Blocks of the district in their LBs as detailed in **Table-2.1** below:

**Table-2.1: Projection of PDs by the selected District and Blocks**

Year	Almora		Tehri Garhwal	
	As per LB of the Blocks	As per LB of the District	As per LB of the Blocks	As per LB of the District
<i>(numbers in lakh)</i>				
2019-20	36.06	13.52	Data not available	31.06
2020-21	53.07	12.00	Data not available	25.89
2021-22	20.24	20.24	189.40	28.83
2022-23	16.00	16.00	182.72	27.80
2023-24	18.98	21.60	164.47	32.25

*Source: Labour budget of selected District and Blocks.*

Further, the achievement of projected PDs was notably poor in the test-checked blocks of Tehri Garhwal district compared to Almora district, with a shortfall ranging from 65 per cent to 86 per cent in Bhilangana Block and 72 per cent to 85 per cent in

Narendra Nagar Block during the period 2019-24. In contrast, Almora district saw a shortfall of two per cent to 80 per cent in the Hawalbagh Block and 29 per cent to 83 per cent in the Takula Block as detailed in **Table-2.2** given below:

**Table-2.2: Projection and Achievement of PDs in selected blocks**

Year	Hawalbagh Block			Takula Block		
	No. of PDs projected in LB	No. of PDs Generated	(+) Excess / (-) Shortage (percentage)	No. of PDs projected in LB	No. of PDs Generated	(+) Excess / (-) Shortage (percentage)
<i>(Figures in lakh)</i>						
2019-20	6.52	1.37	(-) 5.15 (79)	5.27	0.88	(-) 4.39 (83)
2020-21	12.95	2.61	(-) 10.34 (80)	3.95	1.44	(-) 2.51 (64)
2021-22	1.89	1.85	(-) 0.04 (02)	1.44	1.02	(-) 0.42 (29)
2022-23	1.40	1.52	(+) 0.12 (09)	1.79	0.90	(-) 0.89 (50)
2023-24	1.83	1.20	(-) 0.63 (34)	1.62	0.71	(-) 0.91 (56)
<b>Total</b>	<b>24.59</b>	<b>8.55</b>	<b>(-) 16.04 (65)</b>	<b>14.07</b>	<b>4.95</b>	<b>(-) 9.12(65)</b>
Year	Bhilangana Block			Narendra Nagar Block		
	No. of PDs projected in LB	No. of PDs Generated	(+) Excess / (-) Shortage (percentage)	No. of PDs projected in LB	No. of PDs Generated	(+) Excess / (-) Shortage (percentage)
<i>(Figures in lakh)</i>						
2019-20	19.25	5.12	(-) 14.13 (73)	9.63	2.30	(-) 7.33 (76)
2020-21	23.92	8.33	(-) 15.59 (65)	13.62	3.76	(-) 9.86 (72)
2021-22	28.39	5.76	(-) 22.63 (80)	15.64	2.49	(-) 13.15 (84)
2022-23	32.94	4.62	(-) 28.32 (86)	15.29	2.31	(-) 12.98 (85)
2023-24	23.36	4.82	(-) 18.54 (79)	13.24	2.13	(-) 11.11 (84)
<b>Total</b>	<b>127.86</b>	<b>28.65</b>	<b>(-) 99.21 (78)</b>	<b>67.42</b>	<b>12.99</b>	<b>(-) 54.43 (81)</b>

Source: Departmental data/NREGA Soft data.

The fact remains that the projections of PDs were not based on reliable data from door-to-door or baseline surveys, thus, highlighting critical flaws in the process that undermines the validity and effectiveness of the projections.

On being pointed out, Deputy District Project Coordinators (Dy. DPC) of test checked districts accepted the facts and stated that due to delay in receipt of Block level AP & LB, LBs of the district were prepared at district level. Furthermore, POs of the selected blocks stated that employment under the scheme was offered to HHs that requested it. However, this justification is inadequate, as the projections of persondays were made without conducting a baseline survey at GPs and Blocks level.

## **2.2 District Perspective Plan**

Paragraphs 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 a shelf of possible works to be taken up under the Scheme as and when demand for works arises.

Scrutiny of records of Dy. DPCs of selected districts revealed that the DPP had not been prepared as mandated, which has significant implications for the district's development. The absence of DPP prevented the identification of needs and gaps across various sectors, thereby hindering the effective implementation of convergence

initiatives. Consequently, no convergence related work was included in the list of identified works for the GPs. This oversight not only undermined the objective of coordinated development but also risks the underutilisation of resources and missed opportunities for holistic growth within the district as discussed in *Paragraph-5.4.2* of *Chapter - 5*.

During the Exit Conference (January 2025), Secretary, RDD stated that a consolidated guidelines will be issued in this regard.

### **2.3 Conclusion**

The Act has clearly defined the priority to be given to the planning process right from the grassroot at the *Gram Panchayat* level up to the State level. The detailed planning process was not adopted in the implementation of the scheme. The absence of DPP prevented the identification of needs and gaps across various sectors, thereby hindering the effective implementation of convergence initiatives.

### **2.4 Recommendations**

1. *Annual Plan and Labour Budget should be prepared timely after ensuring a bottom-up approach;*
  - *Conduct timely Gram Sabha meetings to identify works and prioritise them.*
  - *Establish a clear timeline for submission of GP, Block, and District plans to prevent delays.*
2. *The State Government should empanel expert institutions to conduct baseline surveys in all Gram Panchayats (GPs) for assessing the quantum and timing of demand for work.*
3. *Establish a robust mechanism for demand capture at the grassroots level, ensuring that employment demand is accurately projected in the Labour Budgets. This includes:*
  - *Door-to-door surveys to capture demand data.*
  - *Dynamic updating of job card holder information.*



**Chapter - 3**  
**Financial Management**



## Chapter - 3

### Financial Management

Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) is a centrally sponsored demand driven employment programme, implemented on a cost sharing basis between Government of India (GoI) and State Government. Release of Central share or funds are based on the projection of labour demand<sup>1</sup> in the Labour Budget (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.

#### 3.1 Funding Pattern

Central Share (CS) of funds under the scheme is normally released in two tranches. While release of 1<sup>st</sup> tranche of CS is based on proportionate fund requirement as per the agreed 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 2<sup>nd</sup> tranche is based on unspent balances and actual performance against the agreed LB during the year. The sharing ratio between GoI and State under the various components of the scheme is given in **Table-3.1** below:

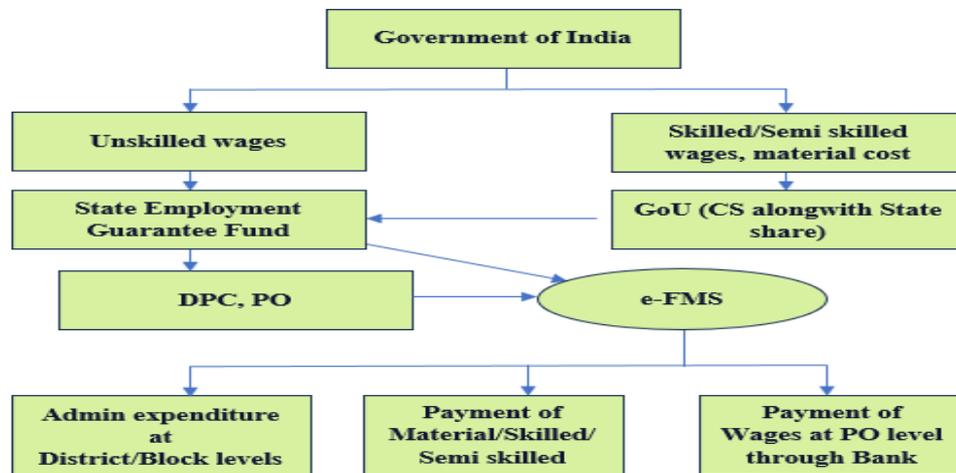
**Table-3.1: Funding pattern**

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 & material cost	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> of Salary and allowance of supporting staff, administrative expenditure of Central Council & other expenditure as may be decided by Central Council	100 <i>per cent</i> expenditure of State Council

*Source: MGNREGS Operational Guidelines, 2013.*

The fund flow under the scheme is given in **Chart-3.1** below:

**Chart-3.1: Fund flow under MGNREGS**



<sup>1</sup> Agreed to between GoI and State Government.

Funds of unskilled wages are transferred by the GoI directly in the nodal bank account of State Employment Guarantee Fund (SEGF). GoI also releases 75 per cent of the expenditure of skilled, semi-skilled and material cost to Government of Uttarakhand (GoU). The GoU releases the funds to the SEGF after including its share.

The funds released and expenditure incurred there against during 2019-24 are given in **Table-3.2** below:

**Table-3.2: Funds released and expenditure**

**(A) Under wages component**

Year	Opening Balance	Fund Received from GoI	Interest	Total fund available	Expenditure	Interest returned to GoI	Closing Balance
1	2	3	4	5 (2+3+4)	6	7	8 (5-6-7)
(₹ in lakh)							
2019-20	30.29	32,165.62	2.59	32,198.50	32,165.62	31.98	0.90
2020-21	3.48 <sup>2</sup>	71,423.51	2.28	71,429.27	70,328.72	0.82	1,099.73 <sup>3</sup>
2021-22	1,099.73	51,063.67	7.28	52,170.68	52,159.94	7.28	3.46
2022-23	3.46	43,781.47	3.68	43,788.61	43,328.53	2.89	457.19 <sup>4</sup>
2023-24	457.19	35,571.62	3.32	36,032.13	36,023.50	0.00	8.63
<b>Total</b>		<b>2,34,005.89</b>	<b>19.15</b>		<b>2,34,006.31</b>	<b>42.97</b>	

Source: Balance Sheet & Audited Utilisation certificate.

**(B) Under Material and Admin components**

Year	Opening Balance	Released fund		Interest	Total Available fund	Expenditure			Interest returned to GoI	Total Expenditure	Closing Balance
		GoI Share	State Share			Material		Admin exp.			
						GoI Share	State Share				
1	2	3	4	5	6 (2+3+4+5)	7	8	9	10	11 (7+8+9+10)	12 (6-11)
(₹ in lakh)											
2019-20	92.12	14,895.10	3,830.81	48.88	18,866.91	11,965.67	3,988.82	2,789.93	-	18,744.42	122.49
2020-21	122.49	17,309.49	6,904.06	42.44	24,378.48	15,717.95	5,239.32	3,230.18	-	24,187.45	191.03
2021-22	191.03	9,667.15	3,222.38	58.13	13,138.69	9,181.11	3,060.37	849.50	19.89	13,110.87	27.82
2022-23	27.82	40,317.88	12,642.16	105.14	53,093.00	3,2177.44	10,725.81	4,583.98	69.19	47,556.42	5,536.58 <sup>5</sup>
2023-24	5,536.58	16,667.39	4,800.40	61.78	27,066.15	17,530.52	5,843.51	3,004.40	-	26,378.43	568.02*
<b>Total</b>		<b>98,857.01</b>	<b>31,399.81</b>	<b>316.37</b>		<b>86572.69</b>	<b>28,857.83</b>	<b>14,457.99</b>	<b>89.08</b>	<b>1,29,977.59</b>	

Source: Balance Sheet & Audited Utilisation certificate.

\*₹119.70 lakh transferred to other Single Nodal Account.

Scrutiny of records at State MGNREGS Cell, revealed that:

While releasing the CS in respect of material and admin components between 2019-20 and 28 August 2020, the GoI had instructed that the State Government must transfer fund along with the State share to the SEGF for programme implementation within three days from the date of receipt of fund. In case of transfer beyond this period, the State Government would be liable to pay interest at the rate of 12 per cent per annum for the delayed period. The condition was revised in November 2020 by the GoI, according to which the central share and the corresponding state share would be released by the State to the concerned State Nodal Account within a maximum period of 15 days from the receipt of Central Funds.

<sup>2</sup> Reason for difference between closing balance of 2019-20 and opening balance of 2020-21 was not provided to audit.

<sup>3</sup> ₹ 1089.99 lakh released by GoI on 31 March 2021.

<sup>4</sup> ₹ 1369.87 lakh released by GoI on 24 March 2023.

<sup>5</sup> GoI released ₹ 3508.49 lakh on 25 March 2023 and corresponding State share of ₹ 885.24 lakh was released by the State on 31 March 2023.

Audit found significant lapses in the timely transfer of funds from the State Government to the SEGF. Despite clear instructions that funds should be transferred within a specified period to avoid financial penalties, the State Government delayed the release of both the Central and State shares with delays ranging upto 85 days in release of Central share and upto 111 days in release of State share. (*Appendix-3.1*). Consequently, the State was liable for interest payments amounting to ₹ 203.43 lakh for the delayed release of both the Central and corresponding state share in respect of fund provided by GoI between 2019-20 and 2020-21 (up to 28 August 2020). However, no record suggests that the State MGNREGS Cell took any action to address or raise this demand.

Further, due to delay in release of GoI share as well as State share, there were instances of delay in payment of wages of skilled/semiskilled labour and in material payment as discussed in *Paragraph-5.8 of Chapter-5*.

During Exit Conference (January 2025), Secretary, RDD confirmed that funds have been released on time from 2023-24 onward. This statement aligns with and reinforces the audit observation.

### 3.2 Fund not released as per requirement

As per section 3(3) of the Act, payment to the workers should be made within 15 days of work done.

GoI released ₹ 2340.07 crore against the required fund of ₹ 2373.56 crore for wage payment of unskilled labour for persondays generated during 2019-24 (as can be seen from the **Table-3.3** below) whereas liability of ₹ 55.60 crore had also persisted on 1<sup>st</sup> April 2019.

**Table-3.3: Persondays (PDs) Generated and Fund released under wages component**

Year	No. of PDs Generated (in crore)	Fund required for payment of PDs Generated (number of PDs generated*wage rate <sup>6</sup> )	Fund released by GoI for payment of wages
(₹ in crore)			
2019-20	2.06	374.92	321.66
2020-21	3.04	611.04	714.24
2021-22	2.43	495.72	510.64
2022-23	2.06	438.78	437.81
2023-24	1.97	453.10	355.72
<b>Total</b>	<b>11.56</b>	<b>2373.56</b>	<b>2340.07</b>

Source: NREGASoft & Audited utilisation certificate.

Due to not releasing of sufficient fund in respect of wages component, there were outstanding liabilities of ₹ 79.48 crore on 31 March 2024 at the State level, as reported by Department.

Audit, however noticed that actual outstanding liability of unskilled labour as on 31<sup>st</sup> March 2024 should be ₹ 89.09 crore [₹ 55.60 crore + ₹ 33.49 crore (₹ 2373.56 crore - ₹ 2340.07 crore)] whereas the Department has reported it as ₹ 79.48 crore, indicating a flaw in financial management.

<sup>6</sup> Year wise wage Rate: 2019-20: ₹ 182 per day, 2020-21: ₹ 201 per day, 2021-22: ₹ 204 per day, 2022-23: ₹ 213 per day and 2023-24: ₹ 230 per day.

Furthermore, an amount of ₹ 122.40 crore was also outstanding in respect of semi-skilled/skilled wages, material, and taxes as on 31 March 2024 at the State level as detailed in **Table-3.4** below:

**Table-3.4: Outstanding liabilities as on 31 March 2024**

Year	Semi-skilled/ skilled wages	Material	Tax	Total
(₹ in lakh)				
2019-20	10.65	22.50	0.01	33.16
2020-21	12.22	29.83	0.06	42.11
2021-22	182.13	107.10	0.39	289.62
2022-23	109.58	385.50	1.74	496.82
2023-24	1,465.83	9,764.88	148.04	11,378.75
<b>Total</b>	<b>17,80.41</b>	<b>10,309.81</b>	<b>150.24</b>	<b>12,240.46</b>

Source: Utilisation Certificate of financial year 2023-24.

It can be seen from the above table that the Department did not clear dues of ₹ 122.40 crore which included ₹ 17.80 crore in wages owed to semi-skilled/skilled labourers.

The significant short release of the required funds not only highlight the Department's lack of proactiveness but also risks undermining the overall effectiveness of the scheme. Furthermore, the non-payment of dues to suppliers for long periods might result in them losing interest in the scheme.

While acknowledging the facts the Secretary, RDD explained during Exit Conference (January 2025) that due to insufficient fund released by the GoI, liabilities were created.

### **3.3 Financial burden of ₹44.46 crore not borne by the State Government**

As per Section 3(4) of MGNREGA, the Central or State Government may, within their economic capacity, provide additional employment to adult household members beyond the guaranteed period. In response to the COVID-19 pandemic, the Government of Uttarakhand allowed (February 2021) an additional 50 days of employment for households that completed 100 days of work in 2020-21, with the payment to be covered by the State Government.

However, the audit revealed that 20,361 households were provided with 23.37 lakh persondays of employment beyond 100 days during 2020-21, for which ₹ 44.46 crore<sup>7</sup> was paid from GoI funds, contrary to the requirement that the State should have covered this expense from its own resources.

Thus, the GoU did not fulfill its financial obligation to provide funds for the additional 50 days of employment under MGNREGS, resulting in an improper use of GoI funds. This oversight highlighted the need for better financial planning and accountability to ensure compliance with the guidelines.

During Exit Conference (January 2025), Secretary, RDD stated that an amount of ₹ 10 crore was provided by the GoU for the payment of employment for over 100 days, of which ₹ 2.51 core was utilised. However, the matter will be examined, and the necessary updates will be provided.

<sup>7</sup> No. of persondays (23.37 lakh) x wage rate (₹ 201 per day) = ₹ 46.97 crore – ₹ 2.51 crore (paid by the state from its own fund) = ₹ 44.46 crore.

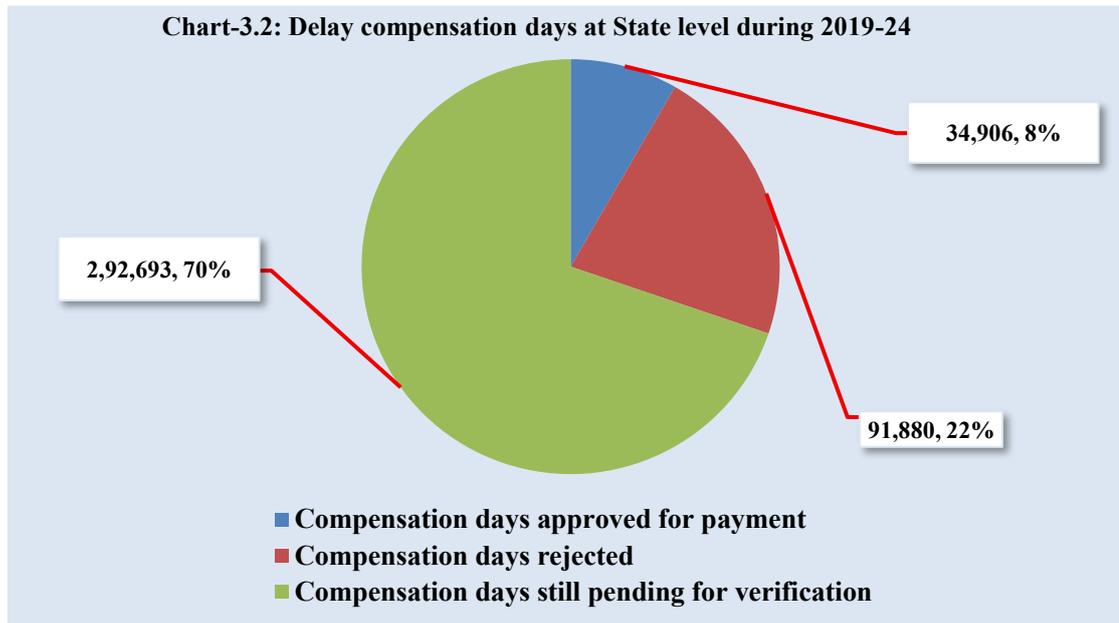
### 3.4 Compensation for delayed payments to workers

Paragraph 29 of Schedule II of the Act provided for payment of compensation at a rate of 0.05 *per cent* of the unpaid wages per day for the duration of the delay beyond the 16<sup>th</sup> day of the closure of the Muster Roll (MR).

Further, as per Paragraph 9.8.1 of the Master Circular issued by GoI, NREGASoft has a provision to calculate<sup>8</sup> the total compensation payable. Paragraph 9.8.2 of the circular provisioned that every Programme Officer (PO) will, within 15 days from the date that the delay compensation becomes due, decide whether the compensation that has been calculated by the NREGASoft is payable or not. In case of rejection, the PO will give detailed reason(s) for rejection on NREGASoft and maintain record of the same for future verification.

An analysis of NREGASoft data revealed that despite the vast number of delay compensation days, only a minimal percentage of these were approved for payment as detailed below, indicating a systemic failure.

- At the state level, a total of 4,19,479 days of delayed payments were noticed during 2019-2024. Of these, only 34,906 compensation days (eight *per cent*) were approved for payment, while 91,880 days were rejected due to natural calamities or because of compensation not due (*Appendix-3.2*). The remaining (2,92,693 days) compensation days are still pending for verification as detailed in **Chart-3.2** below:



- The analysis of NREGASoft data of selected Blocks for the period 2019-24 revealed that wage payments were delayed for 16,530 days, but only 70 compensation days were approved. Additionally, 3,304 days were rejected due to natural calamities or because compensation was not due. Furthermore, out of the delayed compensation amounting to ₹ 0.18 lakh, ₹ 0.15 lakh remains to be verified (*Appendix-3.3*).

<sup>8</sup> Considering: (a) Date of uploading of FTO for payment of wages in the account of worker. (b) Date of closure of MR. (c) The duration of such delay. (d) Total wage payable. (e) Rate of Compensation.

***Analysis of payment to workers involved in selected works:***

Audit identified significant delays in wage payments, highlighted by the analysis of Muster Rolls (MRs) from the selected works of the test-checked GPs, which deprived workers of their legal entitlement to timely compensation. An examination of 1,232 MRs across 160 selected works revealed that payments for 411 MRs (33 per cent), involving 2,946 labourers, were delayed by four to 157 days with an average delay of 31 days, resulting in a total of 12,697 delayed days and an entitlement to delayed compensation of ₹ 1.02 lakh.

The beneficiary survey also corroborated these findings. Out of 200 beneficiaries, 122 (61 per cent) beneficiaries stated that they could not get payment of wages within the prescribed limit of 15 days from the date of completion of work. This not only would have caused financial hardship for the workers, who rely on these wages for their livelihood, but also undermined the fundamental objective of the MGNREGS to provide timely financial assistance to those in need. Thus, failure to address the issues continued to defeat the purpose of MGNREGS and diminished its impact on the most vulnerable sections of society.

In Exit Conference (January 2025), the Secretary, RDD accepted the facts and stated that due to delay/short releases of GoI fund, payment to the workers was not made on time in some cases.

### **3.5 Unemployment allowance**

Paragraph 3.2 of the Operational Guidelines, 2013, stipulates that the application form for work should include a counterfoil receipt on which the date can be recorded and the dated receipt<sup>9</sup> should be issued immediately upon submission of the application.

Additionally, Paragraph 3.5 of the Guidelines states that if an applicant does not receive employment within fifteen days of submitting their application, or from the date employment was sought, whichever is later, they are entitled to a daily unemployment allowance<sup>10</sup>.

Further, Paragraph 10.3.6 of Operational Guidelines, 2013 also mandates that an Employment Register to be maintained in a prescribed format at the GP level by the Panchayat Secretary and at the Block level by the PO and other implementing agencies.

Audit observed significant non-compliance with these guidelines. The register of demand for work was not maintained in any of the selected GPs, making it impossible to compare the work demanded with the work offered and consequently, to calculate the unemployment allowance. Furthermore, the NREGASoft data indicated that no unemployment allowances were disbursed in the State during 2019-2024.

In reviewing selected works files from the selected GPs, it was found that:

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<sup>9</sup> Refusal to accept work applications and provide dated receipts is considered a violation under Section 25 of MGNREGA.

<sup>10</sup> This allowance must not be less than one-fourth of the wage rate for the first 30 days and no less than one-half of the wage rate for the remaining period of the financial year.

- None of the test-checked GPs provided dated receipts to the applicants. A beneficiary survey of 200 individuals confirmed that none had received dated receipts.
- The column for the date from which the employment would be sought by the applicant was not filled in any of the applications available in test-checked work files.
- Applications for work demand were submitted collectively in all cases, with up to 156 people listed on a single application form.
- The names of the applicants in an application form were written in the same handwriting on the application form which indicates that the application form might be filled out at the time of work assigned.
- Analysis of 386 application forms used in the execution of selected works revealed that in 120 application forms (33 *per cent*), the date on which the application was submitted was not recorded, making it impossible for the audit to ascertain any delays in providing employment for these cases (*Appendix-3.4 A*).
- The signatures of applicants in 71 application forms were not available (*Appendix-3.4 B*).
- Examination of the application forms with recorded dates revealed instances where employment was provided to job seekers more than 15 days after their application date, making them eligible for unemployment allowances, which, however, were not disbursed (*Appendix 3.4 C*).
- Further analysis revealed that 203 labourers had sought employment but the muster rolls generated by the POs concerned had not included their names. As such, they were deprived of the employment as well as the unemployment allowance. (*Appendix 3.4 D*).

This was substantiated during a beneficiary survey, where 129 out of 200 beneficiaries indicated that they were informed only when work was scheduled to be done. Thus, it cannot be ruled out that applications for work were filled at the time employment was provided, thereby avoiding the opportunity for state funded unemployment allowances as outlined in the MGNREGS Operational Guidelines, 2013.

In the Exit Conference (January 2025), the Secretary, RDD committed to issuing of instructions to provide dated receipts and to ensure that eligible beneficiaries receive unemployment allowances, if due.

### **3.6 Inadmissible expenditure**

As per paragraph 12.5.2 of Operational Guidelines, 2013 to enable the States/UTs for augmenting human resources and developing capacity for critical activities, the Central Government provides up to 6 *per cent* of the total expenditure on MGNREGS in a financial year as administrative expense<sup>11</sup>. Further, Paragraph 12.5.6 provides that expenditure should not be incurred on Specific<sup>12</sup> items.

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<sup>11</sup> The funds should have been spent on permissible activities like Training, Information Education Communication (IEC) activities, MIS, quality management, *etc.*

<sup>12</sup> (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.

Audit noticed that the administrative fund was utilised for the payment of various inadmissible items at State and selected Block level as discussed below:

- A payment of ₹ 21.17 lakh was made for a vehicle hired for the Section Officer of Rural Development posted in the Secretariat, Government of Uttarakhand, Dehradun even though he was not entitled to use the vehicle.
- In Narendra Nagar Block, ₹ 0.25 lakh was incurred towards repair of office vehicle.

Thus, an amount of ₹ 21.42 lakh was incurred from the administrative fund on items which were not admissible.

In its reply, the Department stated that the vehicle was provided to the Secretariat staff of Rural Development Department on a pool basis, rather than being assigned exclusively to the Section Officer. Observation related to repair of office vehicle was accepted by the Block. Reply of the Department is not tenable as providing the vehicle to non-eligible officials was not as per rule.

### **3.7 Diversion of fund**

As per paragraph 10.1.6.1 of the master circular issued by the GoI, up to 0.5 *per cent* of the administrative fund shall be earmarked for the State's Social Audit. The funds for the Social Audit Unit (SAU) will be released from the Ministry of Rural Development, GoI to the SAU's independent bank account through the respective State Government.

Audit noticed that an amount of ₹ 5.00 crore was transferred in November 2022 as a loan from the labour component of the MGNREGS fund to SAU for the payment of honorariums to the agency's personnel and other resources, as well as to facilitate the social audits which was contrary to the GoI instructions. Further, the amount has not yet been returned by the SAU to the State MGNREGS Cell, Dehradun.

While accepting the audit observation during the Exit Conference (January 2025), Secretary, RDD stated that the GoI did not release adequate funds to Uttarakhand Social Audit Accountability and Transparency Agency (USAATA), making it difficult to adjust the released funds.

### **3.8 Conclusion**

There were instances of delayed release of funds by the State Government to the SEGF. The State Government transferred its liability to the GoI. Further, the instances of late payment of wages to the unskilled workers, non-payment of unemployment allowances, expenditure on inadmissible items and diversion of funds related to the wages component were also noticed.

### 3.9 Recommendations

- 1. A robust monitoring mechanism should be established to ensure compliance with the timeline for fund transfers as prescribed by GoI guidelines. Automated alerts should be developed within the treasury and SEGF systems to flag impending deadlines for fund transfers.*
- 2. Automated processes in NREGASoft should be implemented to calculate, verify, and release delay compensation without manual intervention. Programme Officers should be trained on using NREGASoft effectively and maintaining accurate records of delay compensation approvals/rejections.*
- 3. Responsibility should be fixed for inadmissible use or diversion of funds. A mechanism for periodic reviews of liability clearance, fund utilisation and reconciliation of accounts should be established to ensure funds are used strictly as per the MGNREGS guidelines and independent audits should be assured.*



**Chapter - 4**  
**Registration and Employment**  
**Generation**



## Chapter - 4

### Registration and Employment Generation

Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) is open to all rural households (HHs) and 100 days of wage employment in a financial year is guaranteed to the registered HHs. In order to become eligible for employment under the scheme, an application for registration can be given on plain paper to the local *Gram Panchayat* (GP), giving the names of those adult members who are willing to do unskilled work, or an individual could appear personally and make an oral request. The GP will issue job cards to every such HH, within 15 days of receipt of this application/request.

Audit noticed various shortcomings in registration and employment generation which are highlighted in the succeeding paragraphs:

#### 4.1 Registration and Issue of Job Cards

The Job Card (JC) is a key document that records workers' entitlements under MGNREGS. It legally empowers the registered HHs to apply for work, ensures transparency and protects workers against fraud. The key process for issuing job cards is given in **Chart-4.1** below:

**Chart-4.1: Process for issuing job cards**



Source: Operational Guidelines 2013.

##### 4.1.1 Door-to-Door survey

Paragraph 3.1.1 (ii) of the Operational Guidelines, 2013 mandates that each GP must conduct an annual door-to-door survey to identify eligible HHs that may have been overlooked and wish to be registered under the Act. It is crucial that this survey is conducted at a time of the year when residents have not migrated to other areas in search of employment or for other reasons. It was the duty of the Programme Officer (PO) to make a schedule for this survey and ensure that all GPs in his/her charge have done this survey. However, Audit observed that none of the selected GPs conducted door-to-door surveys during the period 2019-24. The facts were acknowledged by the POs of the test checked Blocks.

The resulting issues and deficiencies in the registration and issuance of JCs are discussed in succeeding **Paragraph-4.1.2**.

During the Exit Conference (January 2025), the Secretary, RDD assured that instructions would be issued to address these issues.

#### 4.1.2 Deficiencies in issue and updation of Job cards

Audit noticed various deficiencies in issue and updation of JCs as tabulated in Table-4.1 given below:

Table-4.1: Deficiencies in issue and updation of JCs

Sl. No.	Provisions of Operational Guidelines/Circular	Audit Point
1.	Paragraph 3.1.2 (i) of Operational Guidelines, 2013 stipulates that a HH having adult members desirous of seeking unskilled employment may apply for issue of JC. The application for JC may be given on plain paper to the local GP. Paragraph 3.1.5 (i) stipulates that if a HH is found to be eligible for registration, the GP will, within a fortnight of the receipt of application, issue a JC to the HH. Further, Paragraph 10.3.5 stipulates that JC Application Register is required to be maintained at the GP level.	The application register for registration was not maintained in any of the test checked GPs. As a result, the audit could not verify whether beneficiaries who applied for JCs were able to register or if the JCs were issued to eligible households within 15 days, as required under MGNREGA.
2.	Paragraph 3.1.5 (xii) of Operational Guidelines, 2013 explains that all entries in the JC should be duly authenticated by means of signature of an authorised officer. Entries pertaining to employment and wages should be updated from time to time and in any case no later than seven days of the corresponding event date. Missing entries or delay in entries in the JC will be considered a violation and punishable under Section 25 of the Act.	An analysis of the JCs of selected beneficiaries revealed several discrepancies. Out of 200 JCs, 78 JCs (39 per cent) were found without photographs, and 50 JCs (25 per cent) had no updated information regarding the date on which work was done. Additionally, 133 JCs (67 per cent) had entries that were either not authenticated or only partially authenticated. Moreover, the date of payment was not recorded in any of the test-checked JCs for the period from 2019 to 2024.

The Secretary, RDD assured during the Exit Conference (January 2025), that instructions would be issued in this regard.

#### 4.2 Employment Generation

Paragraph 1.1 of Operational Guidelines, 2013 stated that the primary objective of the scheme was to enhance livelihood security in rural areas by providing at least 100 days of guaranteed wage employment in a financial year to every HH whose adult members volunteer to do unskilled manual work. Further, Paragraph 3.2 (i) of the Guidelines, 2013 provides that every adult member of a registered HH whose name appears in the JC shall be entitled to apply for unskilled manual work.

The data related to employment generation under MGNREGS is given in **Table-4.2** below:

**Table-4.2: Position of Employment Generation in the State during 2019-24**

Year	Employment Generation	
	Number of HHs availing employment	No. of Persons availing employment
	<i>(figures in lakh)</i>	
2019-20	5.04	6.61
2020-21	6.54	9.09
2021-22	5.73	7.92
2022-23	5.01	6.81
2023-24	4.72	6.38
<b>Total</b>	<b>27.04</b>	<b>36.81</b>

Source: NREGASoft.

An analysis of the information available in NREGASoft regarding employment generation revealed a significant decline of 30 *per cent* in the number of individuals availing employment in the State during the period from 2020-21 to 2023-24. The spike in employment generation during 2020–21 can be attributed to the impact of the COVID-19 pandemic, which increased reliance on government-supported employment schemes.

Audit observed that after the Labour Budget, outlining the annual persondays target, was approved by the GoI, the State allocated month-wise targets to districts. However, low employment generation was attributed to inadequate funds for work execution.

The Department failed to initiate 3.43 lakh works (28 *per cent* of 12.64 lakh approved), suggesting that plans were adjusted to fit budget constraints (refer to **Paragraph-5.1** of **Chapter - 5**). The beneficiary survey further revealed that 129 out of 200 respondents were informed only when work was scheduled.

#### **4.2.1 Guaranteed 100 days of employment not achieved**

Audit analysis revealed that out of the 10.35 lakh to 11.84 lakh registered HHs in the State, 4.72 lakh to 6.54 lakh HHs were provided employment during 2019-24 with an average of 21 days of employment per HH per year based on the registered households. However, this figure increased to 42 days per HH per year when calculated based on the number of HHs that actually received employment.

Further, only one to four *per cent* of total registered HHs in the State were provided at least 100 days of employment during the period 2019-24. Details are given in **Table-4.3** below:

**Table-4.3: Details of HHs provided employment during 2019-24**

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
	<i>(figures in lakh)</i>				
Number of registered HHs	10.93	11.80	11.84	10.45	10.35
Number of HHs to whom employment was provided	5.04	6.54	5.73	5.01	4.72
<b>Percentage of HHs provided employment.</b>	<b>46</b>	<b>55</b>	<b>48</b>	<b>48</b>	<b>46</b>
Total number of persondays generated	206.10	303.60	243.18	206.47	196.92
<b>Average days of employment per household</b>	<b>19</b>	<b>26</b>	<b>21</b>	<b>20</b>	<b>19</b>
Number of HHs to whom at least 100 days employment was provided	0.22	0.48	0.31	0.21	0.15
<b>Percentage of HHs for which at least 100 days of employment was provided</b>	<b>2</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>

Source: NREGASoft.

In the selected Districts as well only one *per cent* to three *per cent* of total registered HHs were provided at least 100 days of employment during 2019-24. A similar situation was observed in the selected Blocks, where only one *per cent* to three *per cent* of the total registered households were provided with at least 100 days of employment during the period 2019-24.

The above facts clearly indicates that the primary purpose of the scheme i.e. to enhance livelihood security by providing at least 100 days of guaranteed employment in a year was not achieved by the State.

On being pointed out, Project Coordinator, State MGNREGA Cell though accepted the facts further stated that employment under MGNREGS was offered to HHs that requested it.

The reply is not acceptable considering the case studies illustrated below:

(A) An analysis of Muster Rolls (MRs) for selected works revealed inconsistencies in recording attendance, affecting 86 cases (*Appendix-4.1*) where MRs were not issued for the entire period demanded. Dates marked with an "x" on the MRs at issuance prevented attendance from being recorded. As a result, job card holders were unable to achieve the guaranteed 100 days of employment. Thus, such practices denied workers to their rightful employment under the scheme, highlighting the need for corrective measures to ensure compliance.

#### **Case Study - 1**

**MR No.:** 2813 (Issued: 28.11.2020, Work Description: Construction of *Sampark Marg* in GP, Dandli (Work Code: 3513007075/RC/2008050564); Duration: 28.11.2020 to 11.12.2020. Intended Beneficiaries: Attendance of 10 persons to be recorded. Despite a demand for 14 days, few days of four JC holders<sup>1</sup> were pre-marked with an "x," preventing to avail minimum 100 days guarantee of employment.

#### **Case Study - 2**

**MR No.:** 5136 (Issued: 27.02.2023, Work Description: *Pushta Nirman* in GP, Matena (Work Code: 3507009080/LD/2008135341); Duration: 28.02.2023-15.03.2023. Intended Beneficiaries: Attendance of 10 persons to be recorded. Despite a demand of work for 14 days, few days for two JC holders<sup>2</sup> were pre-marked with an "x," preventing to avail minimum 100 days guarantee of employment.

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<sup>1</sup> Balma Devi (UT-13-007-075-001/139) Employment prior to MR Issue: nil day, MR issued For: seven days (shortfall: seven days); Poonam Devi (UT-13-007-075-001/142) Employment prior to MR Issue: nil days MR Issued For: seven days (shortfall: seven days), Geeta Devi (UT-13-007-075-001/154) Employment prior to MR Issue: nil day, MR issued for: 10 days (shortfall: four days); Laxmi Devi (UT-13-007-075-001/136) Employment prior to MR Issue: nil days MR Issued For: seven days (shortfall: seven days).

<sup>2</sup> Rekha Arya (JC No.: UT-07-009-080-001/13) Employment Prior to MR Issue: 78 days MR Issued For: eight days (shortfall: six days); Akshay Prasad (JC No.: UT-07-009-080-001/15) Employment Prior to MR Issue: nil days MR Issued For: 11 days (shortfall: three days).

Sl. No.	Name of worker	Address	Days															Implementation Status									
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15										
1	KANKA DEVI	Bank State Bank of India 11821*****	P	P	P	P	P	P	P	P	P	P	P	P	P	P	12	20	24	X							
2	LAUNI DEVI	Bank State Bank of India 34374*****	P	P	P	P	P	P	P	P	P	P	P	P	P	P	X	X	X	X	X	06	20	12	06	X	
3	BALMA DEVI	Bank District Co-operative Bank 002834001*****	P	P	P	P	P	P	P	P	P	P	P	P	P	P	X	X	X	X	X	X	06	20	12	06	X
4	BHARTI DEVI	Bank State Bank of India 33670*****	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	12	20	24	X						
5	POONAM DEVI	Bank District Co-operative Bank 002834001*****	P	P	P	P	P	P	P	P	P	P	P	P	P	P	X	X	X	X	X	X	6	20	12	06	X
6	HEENA DEVI	Bank State Bank of India 33546*****	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	12	20	24	X						
7	GEETA DEVI	Bank State Bank of India 33980*****	P	P	P	P	P	P	P	P	P	P	P	P	P	P	X	X	X	X	X	09	20	18	09	X	

Figure-4.1: MR: 2813

Sl. No.	Name of worker	Address	Days															Implementation Status			
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15				
1	राधा देवी	Bank Central Bank of India 3013*****	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	14			X
2	राधा देवी	Bank State Bank of India 34374*****	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	14			X
3	राधा देवी	Bank State Bank of India 36334*****	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	14			X
4	राधा देवी	Bank Central Bank of India 3013*****	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	14	25		X
5	राधा देवी	Bank Central Bank of India 3013*****	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	14	25		X
6	राधा देवी	Bank Central Bank of India 3013*****	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	14	25		X
7	राधा देवी	Bank Central Bank of India 3013*****	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	14	25		X

Figure-4.2: MR: 5136

(B) Analysis of applications for demand of work revealed that 203 labourers had sought employment, but the muster rolls generated by the POs concerned had not included their names. As such, they were deprived of the employment as discussed in **Paragraph-3.5 of Chapter 3**.

These practices denied job card holders access to employment opportunities, even upon request. This constitutes a violation of the principles of MGNREGA and undermines its core objective of providing adequate livelihood support to rural households. It highlights the urgent need for the State Government to address these issues to ensure compliance with MGNREGS's objectives and to serve better to its intended beneficiaries.

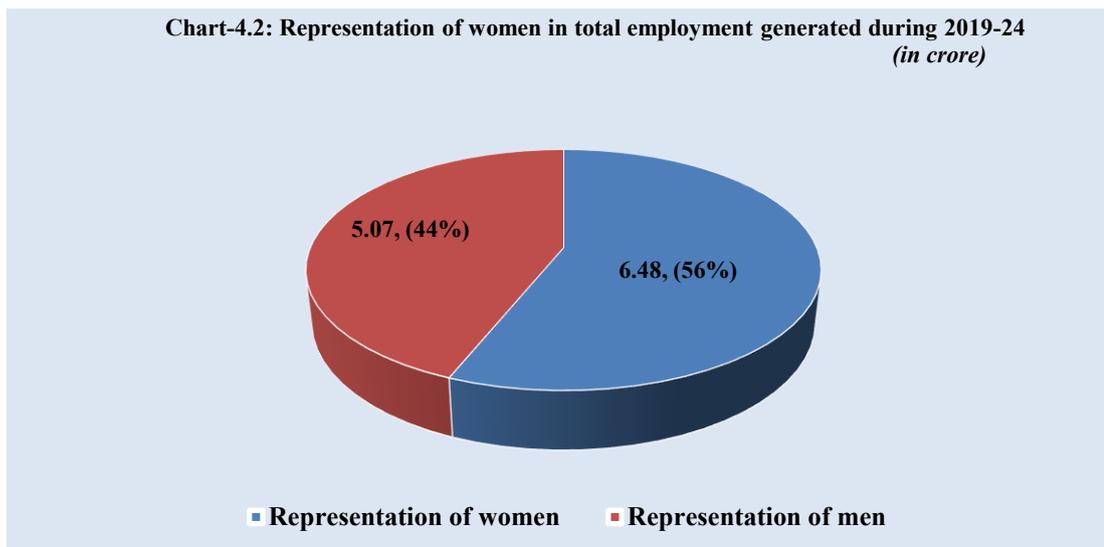
During Exit Conference (January 2025), Secretary, RDD stated that the scheme is demand-driven, but efforts will be made to maximize the number of employment days available to job seekers. Further, in respect of inconsistencies in recording attendance by marking "X" on the MRs, Secretary stated that the matter will be looked into.

### 4.3 Representation of Women

Paragraph 3.4 (x) of the MGNREGS Operational Guidelines, 2013 provides that at least one-third of the labour employment should be provided to women.

Audit noticed that out of total employment generated (11.56 crore person days) in the state during 2019-24, representation of women was 6.48 crore person days (56 per cent) as given in the **Chart-4.2** below:

Chart-4.2: Representation of women in total employment generated during 2019-24  
(in crore)



Source: NREGASoft.

In test checked districts, it ranged from 53 per cent to 74 per cent during 2019-24. Further, it was between 44 per cent and 60 per cent in test checked blocks of Almora district during 2019-24 and between 62 per cent and 78 per cent in test checked blocks of Tehri Garhwal district which is appreciable. (Appendix-4.2).

#### 4.4 Employment provided to the differently abled persons

Paragraph 9.3.9 of the Operational Guidelines, 2013 provides that there should be a special drive to identify all persons with disability and other vulnerable persons, enumerated in these guidelines and provide 100 days of work to each household they belong to in all the villages within a specified time frame. The Coordinator (Vulnerable Groups) shall hold a monthly meeting to review the progress of such implementation with Block and Gram Panchayat level officials. The coordinator will submit monthly and quarterly progress reports to the DPC.

Analysis of data available on the NREGASoft revealed that:

- In the State, differently abled persons between 5,230 and 3,434 were registered during 2019-24 as per NREGASoft, of which only 32 per cent to 42 per cent were provided employment (Appendix-4.3).
- In the selected Districts, employment ranging between 16 per cent and 48 per cent to the registered differently abled persons was provided. (Appendix-4.3 A).
- In the selected Blocks, the percentage of employment provided was ranging between five per cent and 58 per cent. (Appendix-4.3 B).

Audit noticed that no special drive had been initiated by the Department for the disabled and other vulnerable persons to provide the employment. The data of differently abled persons who requested for employment during 2019-24 was neither recorded in NREGASoft nor supported by any physical documentation at State and selected District, Blocks and GPs levels. As a result, the audit could not ascertain the percentage of differently abled persons who sought work during this period. Further, monthly meeting of Coordinator was not held to review the progress of identified disabled and other vulnerable persons with Block and Gram Panchayat level officials.

Thus, in the absence of a special drive, lack of record-keeping, and failure to conduct required meetings hindered effective employment assistance for these groups. Consequently, the Department's efforts fell short in meeting the MGNREGA mandate, impacting the intended beneficiaries.

Secretary, RDD stated during Exit Conference (January, 2025) that the special efforts will be done in this regard.

#### **4.5 Conclusion**

Door-to-door survey was not conducted in any of the test checked GPs during 2019-24. Only 46 *per cent* to 55 *per cent* registered HHs received employment during 2019-24 at an average of 21 days per HHs per year against registered HHs. Despite demand, HHs did not receive minimum guarantee of 100 days of employment in a year; however, the representation of women among those employed was commendable.

#### **4.6 Recommendations**

- 1. Ensure that all GPs conduct mandatory annual door-to-door surveys to identify eligible households for registration. The Programme Officer (PO) should prepare and monitor survey schedules and submit compliance reports to higher authorities.*
- 2. Maintain a JC Application Register in all GPs to ensure transparency in the application process and timely issuance of JCs. Conduct regular training for GP officials on the proper maintenance and updating of JCs, including authentication of entries and timely recording of employment and wage details. Establish an oversight mechanism for periodic review of job card records.*
- 3. Address inconsistencies in muster roll (MR) issuance and ensure that demand for work is met without artificial restrictions such as pre-marking attendance days or limiting employment to 100 days.*



**Chapter - 5**  
**Execution of Works**



## Chapter - 5

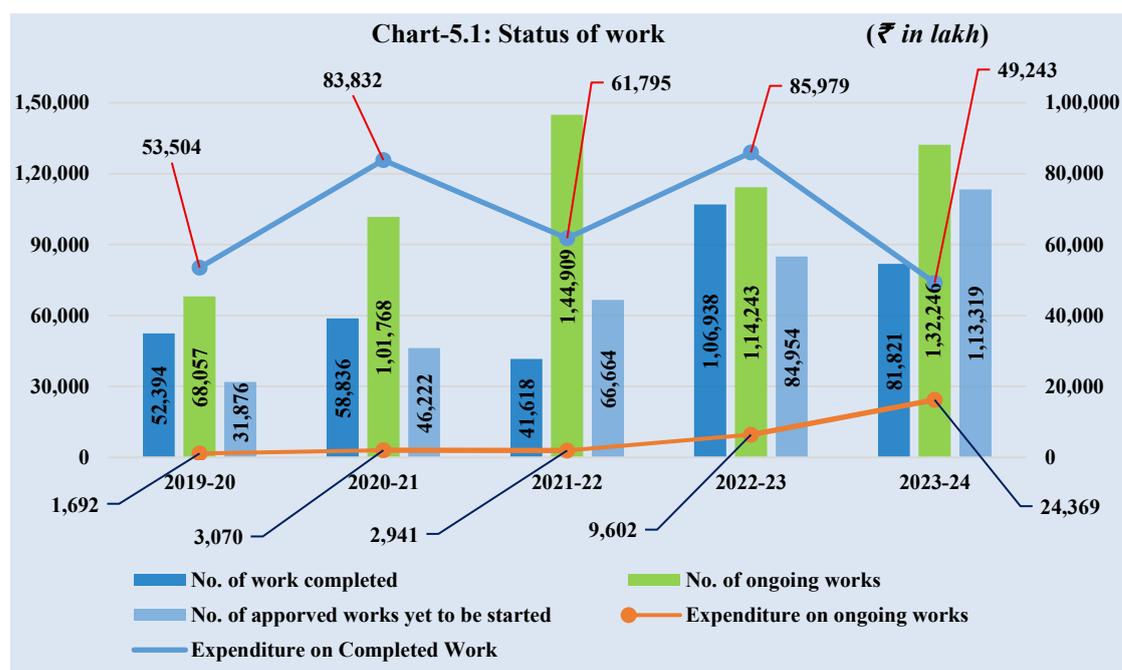
### Execution of Works

MGNREGS ensure basic employment guarantee in rural areas to strengthen the livelihood resource base of the rural people. The focus of the scheme is on works such as water conversion, drought proofing, micro and minor irrigation works, renovation of traditional water bodies, rural connectivity and land development *etc.* Creation of durable assets is another important objective of MGNREGS. As per the Act, the cost of material component shall not exceed 40 *per cent* at the district level. Further, the Operational Guidelines, 2013 prescribes that the State Government should devise a mechanism for transparent method of purchase of materials to be used under the scheme. Audit noticed several deficiencies in execution of works such as shortfall in execution of work, execution of inadmissible works, doubtful execution of work, wasteful expenditure, non-deduction of royalty, non-verification of bills/ vouchers, irregularities in payment of wages of unskilled, skilled/semiskilled labour and material payment, *etc.* which are discussed in the succeeding paragraphs.

#### 5.1 Shortfall in execution of works

Paragraph 7.17 of Operational Guidelines, 2013 provides that there should be a strategy to address incomplete works. Further, Paragraph 7.17.4 of Operational Guidelines, 2013 provides that no sanction should be given for beginning new works 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 NREGASoft. The status of works approved, completed, incomplete and not started in the State during 2019-24 is given in **Chart-5.1** below:



Source: NREGASoft.

It is evident from the above chart that:

- Out of total 12,45,865 works proposed to be executed between 2019-24, only 3,41,607 (27 per cent) works were completed and 5,61,223 (45 per cent) works were ongoing after incurring an expenditure of ₹ 416.74 crore.
- The Department failed to start 3,43,035 works (28 per cent) even after planning. It was noted that the total number of non-started works during 2019-24 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 as discussed in the **Paragraph-4.2 of Chapter-4**.

Further, out of 1,76,323 sanctioned works during 2019-24, only 41,028 works (23 per cent) were completed and 79,672 works (45 per cent) were ongoing in the selected Districts. The DPCs failed to start 55,623 works (32 per cent) even after planning (*Year wise sanctioned viz-a-viz completed work is given in Appendix-5.1*). In test checked Blocks, only 22 per cent (8,285 works, out of 37,308 works) were completed, whereas 43 per cent (16,103 works) were ongoing besides 12,920 works (35 per cent) were not started at all during 2019-24 (**Appendix-5.2**).

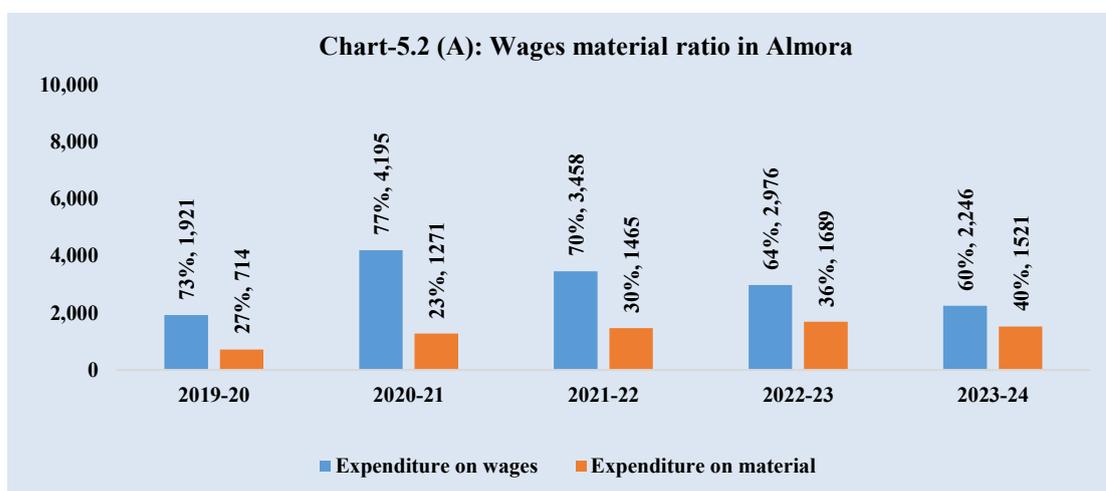
In test checked GPs, work code for execution of 930 works were generated during 2019-24, of which only 380 works (41 per cent) were completed and 70 works (7 per cent) were ongoing besides 480 works (52 per cent) were not started by the GPs (**Appendix-5.3**).

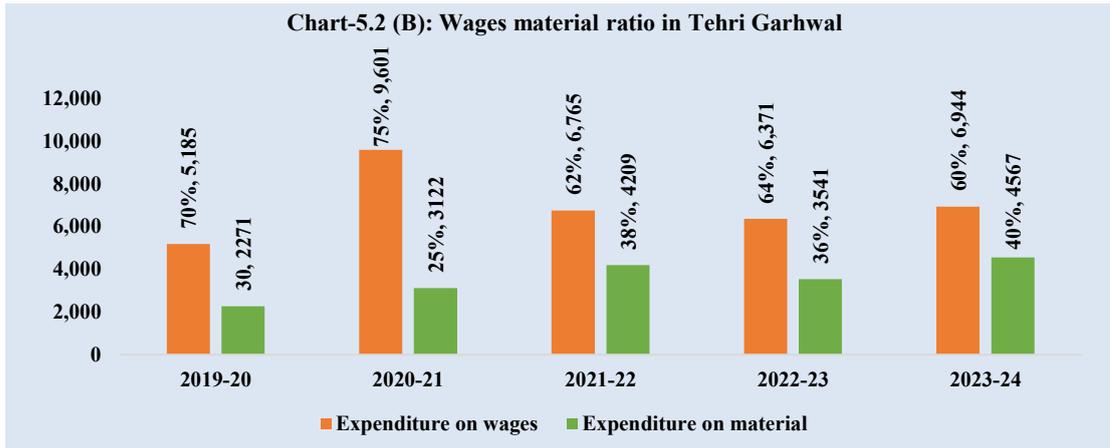
During the Exit Conference (January 2025), the Secretary, RDD stated that the efforts will be made to complete the work on time.

## **5.2 Wage and Material ratio**

Paragraph 20 of schedule-I of MGNREGA provides that for all works taken up by the GPs and other implementing agencies, the cost of material component including the wages of the skilled and semi-skilled workers shall not exceed 40 per cent at the district level.

Analysis of MIS data revealed that the expenditure on material component did not exceed the threshold limit of 40 per cent in any of the test checked Districts during the period 2019-24 which was commendable as given in the **Chart-5.2 (A) & (B)** below:





Source: NREGASoft.

### 5.3 Creation of Assets

During the Performance Audit, audit team, in coordination with officials from the auditee, physically inspected 160 works executed under the scheme in the test-checked GPs. While most of the works were in satisfactory condition, certain deficiencies observed during the audit are highlighted in the succeeding paragraphs.

#### 5.3.1 Doubtful execution of work

A. The work of construction of *Pahsubada* (work code: 3513007020/LD/2008147528) in GP Phart of Narendra Nagar Block was sanctioned (2021-22) for ₹ 0.77 lakh. The work was completed on 30.03.2023 after incurring the expenditure ₹ 0.65 lakh.

Geo-tagged photograph of first phase (before start of work) of the work showed that the work already existed as can be seen from the photograph given below. Further, during physical inspection (06.08.2024), the work already existed had no change in its built structure. Hence, the expenditure of ₹ 0.65 lakh on already existed asset was doubtful.



Figure-5.1: Status of asset before start of work as per Geo-tagging (29.10.2022).



Figure-5.2: Status of work at the time of physical inspection (06.08.2024)

B. The work of construction of *Gherwad/bhumi sudhar/Bagwani/Nursery* (work code: 3513002103/LD/2008158106) in GP *Meher Gaun* of Bhilangana Block was sanctioned (2022-23) for ₹ 7.99 lakh and ₹ 3.24 lakh as per MIS was incurred up to July 2024. The work is incomplete even after two years of being sanctioned.

According to the approved estimate, the nursery work required the planting of 500 saplings and the installation of cages for these saplings.

During the physical inspection (24.07.2024) of the above work, the audit found only a few scattered dug pits. There was no evidence of land development work such as levelling, drainage, or other activities associated with projects. Only a few saplings were planted. The actual work on the ground does not align with the sanctioned project. A critical component of the project, the nursery was non-existent, and land preparation appeared minimal even after an expenditure of ₹ 3.24 lakh as per NREGASoft on payment of wages of unskilled labour. Thus, lack of physical evidence indicated that the project funds have not been utilised effectively.



**Figure-5.3: Gherbad/Bhumi Sudhar/Bhagwani/Nursery work in GP Meher Gaun (24.07.2024).**

In the Exit Conference (January 2025), the Secretary of RDD assured that these matters, along with similar issues in other Blocks that were not part of the audit sample, would be investigated and action would be taken against officials found responsible.

### **5.3.2 Doubtful documentation**

The work of *Amrit Vatika/ Shilaphalakam/ Poudhropan karya* (work code: 3507007024/DP/2008135774) in GP *Bunga* of *Takula* Block was approved in 2023-24 for ₹ one lakh.

During the physical inspection in GP, *Bunga* (10.10.2024), it was found that a "*Shilaphalakam*" was already erected at the site, signifying that the work had been completed. However, upon cross- verification the status of the work in NREGASoft, the work was listed as approved but reflected zero expenditure. Further, physical records like work order, muster rolls used, bill in respect of purchase of material, MB, etc. was not available at



**Figure-5.4: Amrit Vatika/Poudhropan karya in GP Bunga (10.10.2024).**

GP as well Block levels. The absence of any expenditure from the MGNREGS fund raises questions about the source of funding and adherence to prescribed processes. The completion of the project without any financial record suggests either unreported expenditures or picking up of an already completed project.

In the Exit Conference (January 2025), the Secretary of RDD assured that the matter would be investigated, and action would be taken against any officials found responsible.

### 5.3.3 Wasteful Expenditure

A. The work of construction work of Chahel Nirman/ Water conservation (work code: 3513007085/ WC/ 2008082236) in GP, Thanyul of Narendra Nagar Block was sanctioned in 2020-21 for ₹ 0.99 lakh. The work was completed on 31.03.2021 after incurring expenditure of ₹ 0.85 lakh. During physical inspection of the work (07.08.2024), following deficiencies were found:



Figure-5.5: Chahel Nirman/Water conservation work in GP Thanyul. (07.08.2024).

- The pond had grass and other vegetation growing inside it, indicating that it had not been maintained or utilised effectively for water conservation.
- There was no inlet channel observed at the site, which is critical for channelling water into the pond.
- Further estimate for the project included a provision of ₹ 21,205 for creating contour furrows, which are necessary for preventing soil erosion and aiding water conservation, absence of contour furrows raised concerns about the proper utilisation of the allocated funds for water conservation.

Analysis of uploaded geotagged photographs, dated 19.07.2022 (after the completion of work), corroborated these findings.

The photos revealed that there was no inlet channel, no contour furrows, and grass had already grown over the area. These observations confirm the absence of critical design features and validate the deficiencies noted during the physical inspection.

The total expenditure of ₹ 0.85 lakh which was supposed to be utilised for effective water conservation, seemed to be unfruitful.



Figure-5.6: Geotagged photograph after completion of work (19.07.2022).

B. The work of construction of Rainwater harvesting tank (work code: 3513007075/WC/2008118202) in GP Dandli of Narendra Nagar Block was sanctioned in 2022-23 for ₹ 0.49 lakh. The work was completed on 15.12.2022 after incurring the expenditure of ₹ 0.41 lakh.

The sanctioned work involved the construction of a rainwater harvesting tank at the primary school of Dandli village. During physical inspection (07.08.2024), it was found that construction of the tank did not include important features required for effective rainwater collection and storage, such as the tank missing key design

elements, particularly the inlet system, which is crucial for efficiently collecting rainwater and carrying it into the tank. Additionally, the tank did not have an adequate overflow management system, which is crucial for ensuring the longevity and functionality of the structure. This indicates lack of proper planning and adherence to the technical specifications required for such type of project. This indicates that the tank is not functional as a rainwater harvesting system, and as a result, it did not fulfil its intended purpose.



*Figure-5.7: Rainwater harvesting tank in GP Dandli (07.08.2024).*

C. The work of *Vanikaran* (work code: 3513007075/DP/2008060472) in GP Dandli of Narendra Nagar was sanctioned in 2020-21 for ₹ 0.99 lakh. The work was completed on 22.01.2021 after incurring an expenditure of ₹ 0.93 lakh.

The project aimed to promote afforestation by planting 500 saplings of various species such as *Amla*, *Bamboo*, and *Kachnar* in the village.

During the physical verification (07.08.2024), no surviving plant was found at the site, indicating either failure in plantation and maintenance or a complete lack of implementation on the ground. The installation of a signboard to provide details about the project was also missing, further indicating a lack of transparency.



*Figure-5.8: Vanikaran work in GP Dandli (07.08.2024).*

The geotagged photograph uploaded after completion of work on 08.07.2021 (after the project was declared completed) revealed no signs of plantation or saplings at the site. This strongly indicates that the Gram Panchayat did not carry out any plantation activity, corroborating the audit observations and raising serious concerns about the authenticity of the reported work.



*Figure-5.9: Geotagged photograph after completion of work (08.07.2021).*

Thus, expenditure of ₹ 0.93 lakh produce no durable assets or visible outcomes, rendering the expenditure unproductive.

In the Exit Conference (January 2025), the Secretary, RDD assured that these matters, along with similar issues in other Blocks that were not part of the audit sample, would be investigated and strict action would be taken against officials found responsible.

#### 5.3.4 Creation of Useful assets

**A.** The work of construction of the *Puliya* (Bridge) (work code: 3513002004/RC/2008048474) in GP Akhodi of Bhilangana Block was sanctioned in 2020-21 for ₹ 3.00 lakh. The work was completed in after incurring the expenditure of ₹ 2.23 lakh.

During physical inspection (26.07.2024), it was found that the construction of the bridge has significantly benefited the local community, especially during the rainy season. The construction of the bridge has improved the accessibility for villagers, allowing them to travel safely and conveniently, even when the drain is flooded. The completion of this work under MGNREGS has not only provided essential infrastructure but also empowered the local workforce by engaging them in the construction process, thereby enhancing their livelihood opportunities while improving the overall quality of life in the area.

**B.** The work of construction of the irrigation channel and tank (work code: 3507007042/IC/ 2008063520) in GP *Jeetap* of Takula Block was sanctioned in 2020-21 for ₹ 0.98 lakh. The work was completed on 12.07.2022 after incurring the expenditure of ₹ 0.96 lakh.

During the physical inspection (10.10.2024), it was found that the irrigation channel and tank were both well-constructed and functional, with the irrigation channel actively channelling water into surrounding agricultural fields. This irrigation infrastructure has provided great benefits to local farmers, enhancing crop production and ensuring a more reliable water supply for cultivation. The work also led to improved crop yields and significant reductions in the unpredictability associated with water availability.

By addressing a key local need for irrigation, this work showcased the positive social and economic benefits of the MGNREGS at the grassroots level.



Figure-5.10: Construction of Puliya in GP Akhodi. (26.07.2024).



Figure-5.11: Construction irrigation channel and tank in GP Jeetap (10.10.2024).



Figure-5.12: Showing usefulness of irrigation tank (10.10.2024).

C The construction work of CC Marg Nirman (work code: 3507009121/RC/20080 84759) in GP Tatik of Hawalbag Block was sanctioned in 2022-23 for ₹ 1.97 lakh. The work was physically completed but payment was pending as per MIS.

During the physical inspection (28.09.2024), it was found that the constructed road was well-built. The road has significantly enhanced connectivity for residents, facilitating access to essential services such as schools, markets, *etc.* The project provides employment opportunities to villagers, with fulfilling the core objective of MGNREGS. This case underscores the importance of MGNREGS as a transformative tool for rural development.



*Figure-5.13: Construction of C.C Marg in GP Tatik (28.09.2024),*

#### **5.4 Convergence**

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 Panchayats and other line departments. These resources are not restricted to availability of funds but include technical expertise and know-how that officials of the line departments may be endowed with.

##### **5.4.1 Non-establishment of Institutional Arrangements for MGNREGS Convergence**

MGNREGS promotes convergence with other government schemes to enhance resource utilisation and optimise impact at the grassroots level. To achieve this MGNREGS operational guidelines mandated that Districts, Blocks and villages need to have structured institutional arrangements in place to facilitate effective planning, coordination and management of convergence initiatives. Paragraph 15.3.1.3 of the guidelines highlights that District Resource Group (DRG) should be established at the district level, headed by the District Programme Coordinator (DPC) and supported by experts and technical personnel from different line departments. This group is tasked with ensuring the technical quality of convergence projects. Additionally, Block Resource Groups (BRG) and Village Resource Groups (VRG) should be constituted at Block and Village levels, with the GP serving as institutional platforms for convergence. Audit observed that the required DRGs were not established in test checked Districts. Furthermore, in test checked Blocks, BRGs were also not constituted. Additionally, no VRGs were formed in the test checked GPs across these Blocks.

The absence of institutional arrangements at these levels indicates lapses in planning and coordination by district authorities. This gap suggests that District authorities may not have adequately prioritised the creation of convergence structures or may have lacked awareness of the operational guidelines.

### 5.4.2 Work executed under Convergence

Information regarding the total MGNREGS works executed under convergence with other departments was not provided by the test-checked Dy. District Project Coordinator (Dy. DPC) of selected Districts and Programme Officers (POs) of selected Blocks. The lack of documentation and non-compliance with reporting requirements raise concerns about accountability and transparency in the convergence and implementation of the scheme. Without this critical data, it was not possible for audit to assess the effectiveness of convergence initiatives and their alignment with overall development goals. However, some isolated case files of work executed under convergence were available at selected district and block levels. Scrutiny of cases revealed the following discrepancies as discussed in the succeeding paragraphs:

#### 5.4.2.1 Construction of Anganwadi Centres

The construction of Anganwadi Centres (AWCs) under MGNREGS is a key convergence effort between the Ministry of Rural Development (MoRD) and the Ministry of Women and Child Development (MoWCD). As outlined in the Annual Master Circular, this convergence aims to support the establishment of AWCs across the country, enhancing childcare and early education facilities. Joint convergence guidelines were issued on 17<sup>th</sup> February 2016.

The construction of 26 AWCs in *Hawalbagh* Block and 14 AWCs in *Takula* Block of Almora District was planned under the convergence scheme in 2019-20, with funding shared between MGNREGS (₹ 5 lakh per AWC) and the Line Department (₹ 2.5 lakh per AWC). The Line Department provided its share of the funding to the respective Blocks.

Scrutiny of records revealed numerous compliance and implementation issues as discussed below:

- The approved estimate of ₹ 7.5 lakh per AWC did not fully adhere to MGNREGS's Schedule of Rates (SOR), incorporating items from the Delhi Schedule of Rates (2018) instead, without removing contractor profit and labour cess charges. This led to an overestimation of ₹ 0.89 lakh per AWC. Consequently, excess expenditures amounted to ₹ 24.03 lakh for 27 completed AWCs in *Hawalbagh* (22 AWCs) and *Takula* Blocks (five AWCs).
- While funds had been made available by the line department in 2019-20 and 2020-21, only 22 AWCs in *Hawalbagh* were completed till date and four remained incomplete. In *Takula*, nine AWCs were incomplete, and five AWCs were completed. Consequently, ₹ 22.5 lakh was returned to the line department for the remaining nine incomplete AWCs by *Takula* Block.

These issues indicate non-compliance with the MNREGA-ICDS convergence guidelines, leading to financial irregularities, overestimation and project delays.

In the Exit Conference (January 2025), the Secretary, RDD, assured that the matter would be investigated, and action would be taken against responsible officials.

**5.4.2.2 Deficiencies in the construction of Amrit Sarovar**

As part of the "Azadi Ka Amrit Mahotsav" celebrating 75 years of India's Independence, the Government of India launched the "Mission Amrit Sarovar" on April 24, 2022. The mission aims to address the water crisis in rural areas by constructing or reviving at least 75 water bodies in every district. These Amrit Sarovar are intended to ensure water sustainability at the local level. Technical guidelines were issued on 23 May 2022 to streamline project execution. Key directives included catchment demarcation, treatment and the provision of specific structural elements like silt traps and inlet channels, among others.

Construction of "Amrit Sarovar" (Work Code: 3507009080/WC/2008114539) in Matena GP of Hawalbagh Block was sanctioned in May 2022 with estimated cost of ₹ 21.26 lakhs under MGNREGS convergence (₹ five lakh was allocated through the Kosi Rejuvenation Campaign and ₹ 16.26 lakh through MGNREGS). As per the estimate of the work, ₹ 9.06 lakh was estimated for wages payment, while the expenditure on material components was estimated to ₹ 12.20 lakh.

- Although the project has reportedly spent ₹ 15.55 lakh, two bills (No. 198 dated 05.09.2022 and No. 199 dated 02.12.2022) appeared suspicious. Despite a three-month gap between the dates, both invoices from the same supplier had consecutive bill number, raising concerns that they may have been prepared simultaneously on the same day, or that the materials mentioned were not procured.

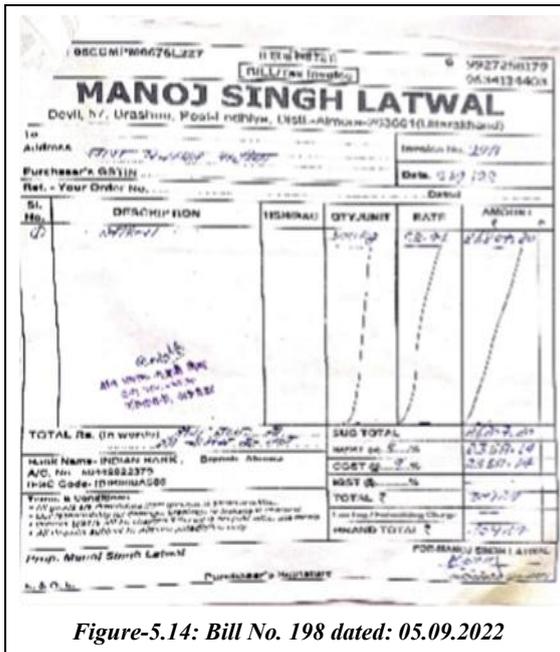


Figure-5.14: Bill No. 198 dated: 05.09.2022

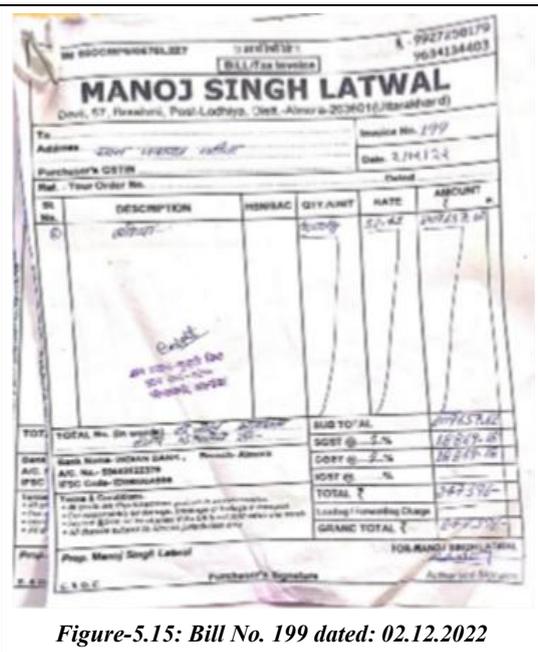


Figure-5.15: Bill No. 199 dated: 02.12.2022

- Further, it was noted that Bill No. 200 was issued on 12.11.2022, which predates Bill No. 199 (dated 02.12.2022). Though both bills were from the same supplier. This irregular sequencing contradicts standard billing practices where bill numbers should follow a chronological order. The irregularities could point to an attempt to inflate expenditures or misappropriate funds by fabricating documentation.

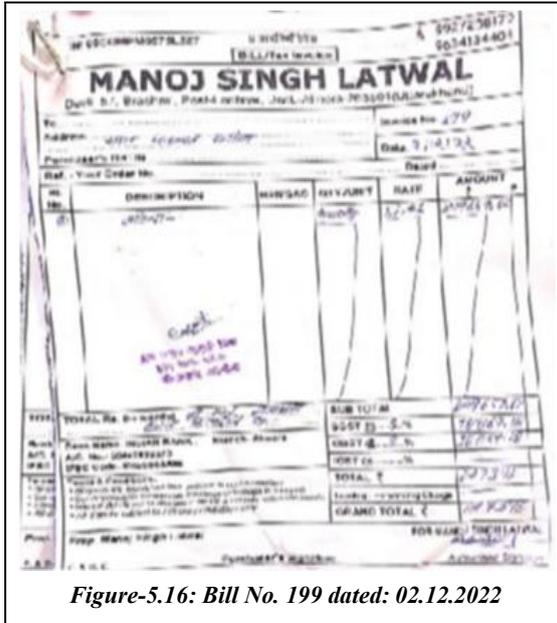


Figure-5.16: Bill No. 199 dated: 02.12.2022

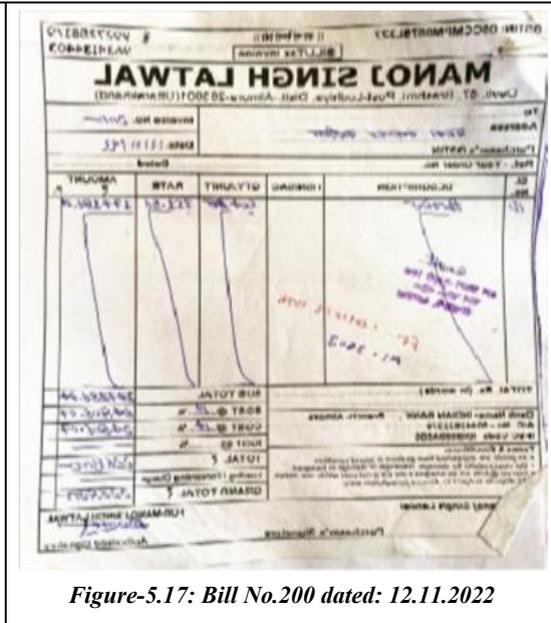


Figure-5.17: Bill No.200 dated: 12.11.2022

- Under the Kosi Rejuvenation Campaign, ₹ 4.97 lakh was spent on materials, including 897 quintals of sand and gravel similarly, under the MNREGA component, ₹ 5.22 lakh was spent on materials, including 1,608 quintals of sand and gravel. However, a royalty amounting to ₹ 17,535 (calculated at ₹ seven per quintal) and ₹ 4,384 (equivalent to 25% of the total royalty for the District Mineral Foundation) was not deducted. This was in violation of Uttarakhand Government Order No. 842/VII-1/2016, as the suppliers failed to submit Form J.
  - All materials were procured in 2022-23. However, TDS (GST) of ₹ 0.17 lakh and TDS (Income Tax) of ₹ 0.17 lakh was not deducted, violating Section 51 of the Goods and Service Tax Act and Section 194(C) of the Income Tax Act, respectively.
- The physical inspection (28.09.2024) of the Sarovar revealed significant lapses in technical compliance and planning, leading to poor outcomes despite an expenditure of ₹ 15.55 lakh. Key issues observed were:

❖ **Non-Adherence to Technical Guidelines**

- Essential provisions, such as catchment demarcation, runoff calculation, inlet channels, silt traps, and durable masonry structures, were neither included in the project estimate nor executed during construction.
- This non-compliance with Government of India guidelines may impact the Sarovar's functionality and efficiency.



Figure-5.18: Construction of Amrit Sarovar in GP Matena showing lack of inlet channel and silt trap (28.09.2024).

❖ **Ineffective Water Management**

- The lack of proper catchment demarcation and inlet channels may result in uncontrolled water flow, leading to soil erosion, formation of gullies and reduced water retention capacity.
- Without silt traps, sediment accumulated in the Sarovar, further may reduce water storage capacity and increasing maintenance costs.



*Figure-5.19: Showing silt in Sarovar (28.09.2024).*

❖ **Structural Deficiencies**

- The lack of berms along the embankments heightened erosion may risk and compromised the durability of the Sarovar.
- The omission of durable masonry inlets, outlets and sluices may lead to uncontrolled water discharge, embankment breaches and inefficiency during the rainy season.

❖ **Poor Planning and Site Selection**

- The Sarovar was constructed in a location having no nearby agricultural land, rendering it unsuitable for irrigation.
- Inadequate road access limited its potential for tourism or community use.

❖ **Other Observations**

- Vegetation growth within the Sarovar highlighted its ineffective water management.
- Limited water storage capacity further emphasised the poor execution of the project.

These issues reflect inadequate planning, poor site selection and non-compliance with technical guidelines, which rendered the project largely unproductive. This case underscores the critical importance of adhering to technical norms and effective planning to ensure sustainable outcomes in public infrastructure projects.

During the Exit Conference (January 2025), the Secretary of RDD assured that the matter would be thoroughly investigated and strict action would be taken against responsible officials.

#### **5.4.2.3 *Doubtful plantation of Damask Rose***

The work of Damask rose cultivation (work code: 3507007034/DP/2008057933) in GP Esalna of Takula Block was sanctioned in 2019-20 for ₹ 1.89 lakh. The work was completed on 06.07.2020 after incurring the expenditure of ₹ 0.96 lakh.

The project aimed to promote rose farming with a departmental share of ₹ 0.54 lakh (provided by Sugandh Poudh Kendra for plant supply) and an MGNREGA allocation of ₹ 1.27 lakh for unskilled labour and ₹ 0.06 lakh for materials, covering activities such as pit digging, planting, maintenance, etc. The technical sanction was obtained in September 2019.



Figure-5.20: Work of Damask rose cultivation in GP Esalna (09.10.2024).

During a physical inspection (09.10.2024), significant deviations from the project plan were observed, such as:

- No Damask rose plant was found alive at the site, with no evidence of the 2,700 pits reportedly dug for planting.
- Analysis of uploaded geotagged photo dated 23.11.2021 (after completion of work) also revealed that there was no evidence of any dug pit and plantation of damask rose.
- Financial records also revealed discrepancies. As per the Measurement Book (MB) an expenditure of ₹ 1.06 lakh for unskilled labour under MGNREGS, was shown. However, verification with muster rolls indicated that only ₹ 0.96 lakh was spent on payment of wages to labourers, the discrepancy of ₹ 0.10 lakh highlights gaps in documentation and reporting.



Figure-5.21: Geotagged (23.11.2021) photograph after completion of work.

The above observation indicates a significant non-compliance with the approved project plan, raising concerns about the authenticity of the reported work and adherence to project objectives.

During the Exit Conference in January 2025, the Secretary of RDD assured that the matter would be thoroughly investigated, and strict action would be taken against responsible officials.

### 5.5 Not providing of Work site facilities

Paragraph 7.12 of the Operational Guidelines underscores the importance of providing essential worksite facilities to ensure a safe and conducive working environment. It mandates the availability of a fully equipped first aid box, should not have expired medicines and highlights the need for adequate drinking water, which in some cases may necessitate the use of trolleys to fetch water from distant sources. Further, when five or more children below the age of six, accompany women workers at a site, the provision of a crèche becomes obligatory. According to Paragraph 7.12.5, all expenses incurred for such facilities must be booked under administrative expenditure rather than as part of the work.

However, scrutiny of records revealed non-compliance in the provision of these mandated facilities at sampled worksites. No expenditure was incurred on worksite

amenities, signifying disregard for these essential provisions. Findings from beneficiary survey involving 200 participants further highlighted the lapse:

- 100 *per cent* of the respondents confirmed the absence of both shed facilities and first aid amenities at their respective sites though 95 *per cent* reported availability of adequate drinking water facilities.

The failure to adhere to the guidelines not only contravenes operational mandates but also risks the well-being and dignity of workers. Further, the absence of basic facilities like first aid, shelter reflects a systemic neglect that undermines the intent of ensuring safety and welfare at worksites.

#### **5.6 Non-verification of the bills/vouchers**

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.

The scrutiny of records from selected GPs revealed a significant lapse in the operationalisation of the verification and certification processes for bills and vouchers. This deficiency highlighted a critical gap in the financial oversight mechanisms, potentially undermining transparency, accountability, and compliance with established rules. Thus, to ensure that financial records are thoroughly scrutinised and certified, thereby safeguarding the integrity of financial transactions at the grassroots level, this critical process remained largely unaddressed.

#### **5.7 Non-Compliance with Mineral Extraction Policy in MGNREGS Projects**

According to Clause 23(2) of the Uttarakhand Sub-Mineral (Sand, Gravel, Boulder) Extraction Policy, 2016, the extraction and use of local minerals such as boulders, stones, and gravel for government construction projects must be inspected and evaluated by a district-level committee. The necessary permits are to be approved by the District Magistrate.

However, the audit revealed non-compliance with this policy in the implementation of MGNREGS projects by the test-checked GPs. Local minerals were used without obtaining the requisite permissions from the competent authority. Although the measurement books recorded the royalty for these minerals, and the amounts were deposited into a dedicated bank account managed by the Block Development Officer for subsequent transfer to the government treasury, it was observed that the Programme Officer failed to deduct royalty totaling ₹ 6.38 lakh in 29 instances (*Appendix-5.4*). This lapse indicates non-adherence to prescribed guidelines and a lack of oversight, resulting in potential revenue loss for the government. Thus, the matter calls for strict enforcement of compliance measures to avoid similar occurrences in the future.

The replies of selected Blocks are yet to be received.

#### **5.8 Payment of wages and material components**

Paragraph 16 of Schedule-I of MGNREGA-2005 mandates that payments should be made based on measurements taken at the worksite by an authorised person within three days of the muster roll (MR) closure. The State Government must ensure adequate

technical personnel for timely completion. However, several discrepancies were observed:

- i. **Non-payment of wages:** 29 workers, who worked for 224 days across 12 jobs in seven GPs, were not paid wages totaling ₹ 46,237 despite work being done (*Appendix-5.5*).
- ii. **Missing muster rolls:** ₹ 1.73 lakh was paid to 83 workers for 879 days of attendance; however, muster rolls (MRs) to verify actual attendance were missing from the records (*Appendix-5.6*).
- iii. **Duplicate muster rolls:** Muster rolls were used multiple times, recording different attendances for the same workers and periods:
  - **MR No. 9877 (GP Akhodi):** Attendance for 22 days was recorded for three workers in one copy, while a second copy recorded 72 days for seven workers. Payments were based on the second copy.
  - **MR No. 5755 (GP Banchuri):** One copy showed 9 days' attendance for one worker; another showed 13 days, with payment made for 13 days.
  - **MR No. 5754 (GP Banchuri):** Attendance for 80 days was recorded for 10 workers in one copy, while another copy showed 130 days, and payments were made for 130 days. These duplications suggest possible manipulation, improper verification, and potential overpayments, raising concerns about fraudulent practices. Example is shown in **Figure-5.22** given below:

Twice use of muster roll no. 5754

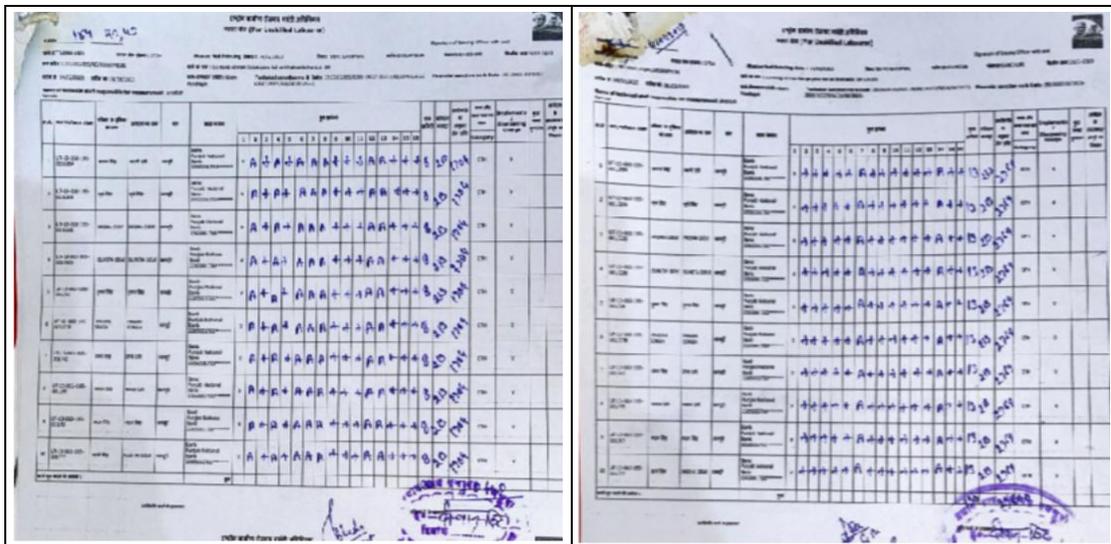


Figure-5.22: Muster roll no. 5,754 used for construction of CC Marg in GP: Banchuri of bhilangana Block (work code: 3013002196/RC/2008079196)

- iv. **Backdated attendance records:** In 21 works across six GPs, 66 muster rolls were issued after the commencement of work. Yet, 2,609 days of attendance, amounting to ₹ 5.45 lakh, were recorded for dates prior to the issuance of the muster rolls. No evidence was found to justify these backdated entries, making their legitimacy questionable (*Appendix-5.7*).

**v. Delayed payments:**

- Wages for 147 skilled/semi-skilled laborers were delayed by 33 to 569 days, averaging a 176 days delay. (*Appendix-5.8*).
- Payments for materials in 162 cases were delayed by 10 to 536 days, with an average delay of 202 days. In 160 cases, fund transfer orders (FTOs) were generated with delay ranged between one and 525 days (on an average 145 days) after the bill dates (*Appendix-5.9*).

The above irregularities highlight serious lapses in compliance, monitoring and financial management, undermining the program's objectives and raising the risk of misappropriation of funds.

In the Exit Conference (January 2025), the Secretary, RDD, directed the CDO/DDO of the concerned districts to investigate these matters, as well as similar issues in other Blocks that were not part of the audit sample and to take strict action against responsible officials.

**5.9 Implementation of National Mobile Monitoring System**

With a view to ensure more transparency in the implementation of MGNREGS, a provision for capturing of attendance at worksite wherein muster rolls are issued for 20 or more workers through National Mobile Monitoring System (NMMS) App with two-stamped and geotagged photographs of the workers in a day has been started by GoI on 21<sup>st</sup> May 2021. This was followed by the Government of India Notification No. According to File J- 11060/2/2021 -RE-VI (374151) dated 23-12-2022, the NMMS app of workplaces wherein muster rolls are issued for 20 or more workers has been made mandatory by the GoI with effect from 16 May 2022 by abolishing manual attendance. Further, provision for capturing of NMMS App attendance for all the worksite has been applied (except individual beneficiary scheme/project) from 01<sup>st</sup> January 2023. The status of NMMS implementation in the State is given in **Table-5.1** below.

**Table-5.1: NMMS Implementation status**

Year	Total GPs	Eligible (GPs having at least 1 worksite with >=20 workers) GPs	GPs eligible for NMMS but Devices not registered	GPs eligible for NMMS and device registered	GPs With device registration but NMMS not started (percentage)
2021-22	7823	4,949	192	4,757	4,297 (87)
2022-23	7803	6,403	207	6,196	2,736 (43)
2023-24	7798	7,339	241	7,098	244 (03)

*Source: Data available on NREGASoft.*

It can be seen from the above table that State has done well to bring GPs under NMMS. Further, audit noticed that attendances captured through NMMS App were not visible in NREGASoft after 15 days from the date of attendance. Audit found the discrepancies in the attendance made through NMMS App as discussed below:

- ❖ The same photograph was used for the morning attendance of muster roll number 1,146 on 04 August 2024, and muster roll number 1,145 on 03 August 2024, by Gram Panchayat Pali of Narendra Nagar Block.

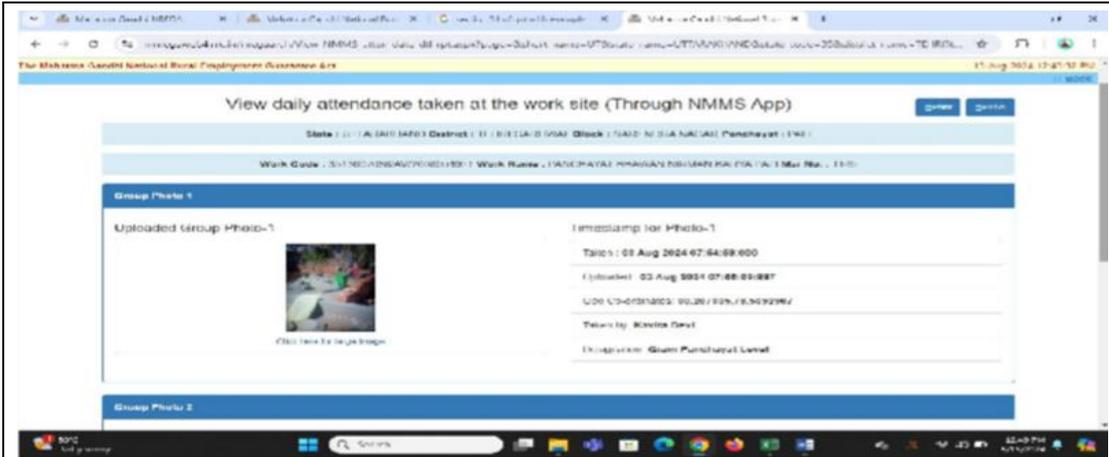


Figure-5.23: Showing same picture uploaded in muster roll number 1,145 on 03 August 2024

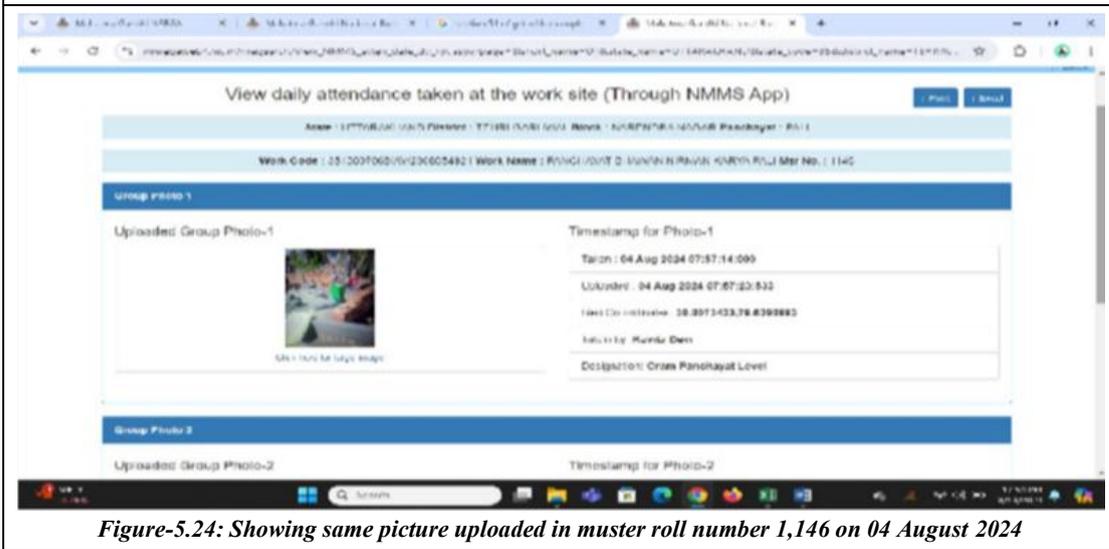


Figure-5.24: Showing same picture uploaded in muster roll number 1,146 on 04 August 2024

- ❖ On 16 July 2024, for muster roll number 1,389, only the morning session photograph was uploaded which showed the finger only, no photograph was uploaded for the evening by the gram panchayat Akhodi of Bhilangana Block.



Figure-5.25: Only morning photograph uploaded for muster roll number 1,389, dated 16 July 2024 in GP Akhodi

In the Exit Conference (January 2025), the Secretary, RDD, intimated that corrective measures are being implemented.

### **5.10 Conclusion**

The audit highlighted deficiencies in the planning, execution, and oversight of the MGNREGS works, which have undermined its objectives. Key concerns include financial irregularities, such as discrepancies in billing, muster rolls, and delayed payments, indicating weak financial management and potential fund misuse. Non-adherence to technical guidelines has resulted in inefficiencies, poor outcomes, and non-functional assets, exposing project design and implementation flaws. Flaws in monitoring mechanisms, including in the National Mobile Monitoring System (NMMS), have led to weaknesses in transparency and accountability. Negligence regarding worker welfare, including the absence of essential worksite facilities, demonstrates a lack of commitment to ensuring the safety and dignity of MNREGS workers.

### **5.11 Recommendations**

- 1. Special attention should be given to districts where a significant percentage of works remain incomplete. The efficiency of District Panchayat Committees (DPCs) should be improved to initiate and complete sanctioned works on time. Gram Panchayats (GPs) must be better equipped and monitored to ensure that planned works are started and completed in a timely manner.*
- 2. To prevent over-expenditure, it is recommended that construction estimates should be thoroughly reviewed to ensure that they align with MGNREGS's Schedule of Rates. A benchmarking process should be introduced to compare project costs with similar works in the region, ensuring fairness and accuracy in estimates.*
- 3. Delays in wage payments should be addressed by ensuring that funds are available and disbursed within the prescribed time frame. Automated systems for wage disbursement should be implemented to minimise delays.*
- 4. All MGNREGS works, including plantation activities should undergo rigorous verification. This process, in alignment with Social Audit, should include site inspections, cross-checking of work records, and validation of geotagged images to confirm the completion of activities.*

**Chapter - 6**  
**Structural Mechanism and  
Capacity Building**



## Chapter - 6

### Structural Mechanism and Capacity Building

Provision of adequate human resources at all levels of programme implementation holds the key to the success of MGNREGS. Panchayati Raj Institutions (PRIs) are essential for effective delivery of MGNREGS, especially at the *Gram Panchayat* level. These local governing bodies need adequate staff to manage and execute the programme's various activities. Sufficient staffing enables these grassroots democratic institutions to function to the best of their abilities, ensuring that programme activities are carried out smoothly and that the desired benefits reach the rural population. If PRIs are well staffed, they can better meet local needs, provide timely work, and contribute to the overall success of MGNREGS.

#### 6.1 Improper functioning of State Employment Guarantee Council

Section 12 of MGNREGA, stipulates the constitution of State Employment Guarantee Council (SEGC) at State level. SEGC was to advise the State Government in all matters concerning the scheme and its implementation, review the monitoring and grievance redressal. The SEGC was also responsible to prepare an Annual Report on the implementation of the MGNREGS in the State to be presented to the State Legislature. Further, SEGC was required to meet quarterly to review the physical and financial progress of the scheme.

In Uttarakhand, the SEGC was constituted in August 2007 under the chairmanship of the Minister of Rural Development, with 17 official members and 14 non-official members. Furthermore, as per paragraph 18 (1) of the Uttarakhand MGNREGS, 2006, guidelines the tenure of non-official members of the SEGC shall be one year.

Audit noticed that the SEGC did not exist between 29 January 2019 and 22 January 2020 (approximately one year) and between 23 January 2021 and 17 January 2023 (approximately two years) during 2019-24 due to expiry of tenure of nominated non-official members. Further, SEGC was not operational from 17 January 2024 due to not appointing of non-official members. Resultantly, SEGC met only four times during 2019-24 against required 20 quarterly meetings. The annual Report on the implementation of the MGNREGS in the State was not prepared by the SEGC to present to State Legislature in any of the year during 2019-24. Thus, the effective implementation of the scheme at apex level itself was compromised.

In Exit Conference (January 2025), Secretary, RDD assured that the SEGC meetings will be held as per the prescribed norms, which was not done earlier due to covid and other compelling reasons.

#### 6.2 Inadequate Human Resource Management

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

Uttarakhand Government, through Government Order No. 118/XI/08/56(38)2005-TC dated 1<sup>st</sup> July 2009, created temporary and flexible positions at the state, district, block, and *Gram Panchayat* (GP) levels for the implementation of MGNREGS in the state.

Scrutiny of records revealed that out of the 2,195 sanctioned posts across various categories at the state, district, block, and GPs levels, only 1,242 employees were deployed. The availability of staff against the sanctioned posts are given in **Table-6.1** below:

**Table-6.1: Shortage of staff at Different Level**

Levels	No. of Units	Name of post	Sanctioned post	Person in position	(+) Excess/(-) Shortfall (in percentage)
State		Executive Director	1	1	-
		Programme Coordinator	1	1	-
		Executive Engineer	1	0	(-) 1 (100)
		Statistical/Research Officer	1	0	(-) 1 (100)
		Assistant Engineer	2	0	(-) 2 (100)
		Junior Engineer	2	0	(-) 2 (100)
		Senior Accountant	1	1	-
		Computer Programmer	1	1	-
		Computer Assistant	1	2	(+) 1 (100)
		Junior Assistant	1	0	(-) 1 (100)
		Attendant	2	3	+1 (50)
District	13	District Programme Coordinator	District Magistrate ex officio		
		Additional District Programme Coordinator	Chief Development Officer ex officio		
		Deputy District Programme Coordinator	District Development Officer ex officio		
		Accountant	Accountant available at district level		
		Computer Programmer	13	8	(-) 5 (38)
		Computer Assistant	13	9	(-) 4 (31)
Block	95	Programme Coordinator	Block Development officer discharge this function.		
		Block Engineer	Assistant Engineer of RES/Minor Irrigation discharge this function		
		Deputy Programme Officer	95	78	(-) 17 (18)
		Assistant Accountant	Accountant of Block discharge this function		
		Computer Assistant	95	87	(-) 8 (8)
GPs	7799	Secretary Gram Panchayat	Village Development Officer discharge this function		
		Junior Engineer	552	309	(-) 243 (44)
		<i>Gram Rojgar Sahayak</i>	1,413	742	(-) 671 (47)
<b>Total</b>			<b>2,195</b>	<b>1242</b>	

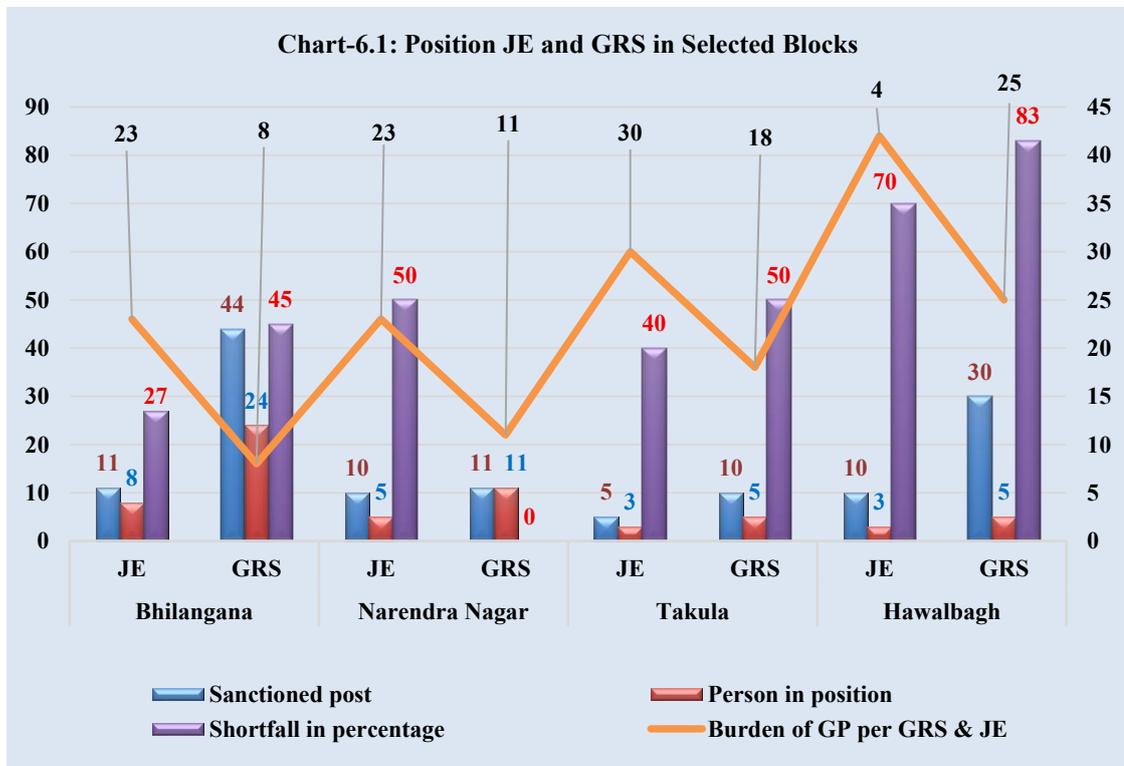
The above table reveals significant staff shortages in key positions at state, district, block and GP levels.

State is required to appoint one *Gram Rozgar Sahayak* (GRS) for every four GPs in hilly regions and for every six GPs in plain areas. GRS is responsible for overseeing the process for registration, distribution of job cards, ensuring smooth and timely flow of information between the Gram Panchayat and the Programme Officer. Additionally, the state may deploy one JE to each of the 557 *Nyay Panchayats* in hilly regions and

one JE to every two Nyaya Panchayats in the remaining 113 Nyaya Panchayats of plain areas.

The scrutiny of records related to staff positions in the selected districts revealed a significant shortage of essential staff at the GP level. 67 per cent posts of GRS in the selected districts were unfilled, with only 178 appointed out of the required 545 across 2,195 GPs. The situation was similar for JE, where 55 per cent of the positions were vacant, with just 74 out of the required 165 filled (*Appendix-6.1*).

Further, the shortfall of essential staff at the selected Blocks level was a critical issue (*Appendix-6.2*). The shortage of JE ranged from 27 per cent to 70 per cent, with each JE being responsible for an average of 23 to 42 GPs. Similarly, the shortfall<sup>1</sup> for GRS ranged from 45 per cent to 83 per cent with each GRS managing between eight GPs and 25 GPs as given in **Chart-6.1** below. The most significant shortage of GRS and JE was in Hawalbagh Block, where the shortage was 83 per cent and 70 per cent respectively.



This shortage of staff could seriously disrupt the effective implementation and monitoring of MGNREGS projects and hinder the quality and timely completion of the work, especially in hilly areas where geographical challenges further compound the impact of staff shortages. This shortfall of staff could also increase the workload on existing staff, leading to further inefficiencies.

During the Exit Conference (January 2025), the Secretary, RDD explained that due to lack of adequate fund released by GoI for administrative expenditure, less staff were deployed.

<sup>1</sup> Except in Narendra Nagar Block wherein sanctioned post of GRS was fulfilled.

### **6.3 District Level Technical Committee not formed**

Paragraph 4.4.3 of the Operational Guidelines, 2013 stipulates the formation of a District-Level Technical Committee (DTC) to oversee the implementation of the Act. This Committee is expected to include district officers from relevant technical departments, as well as representatives from NGOs and the academic community. The DTC is responsible for examining the project shelf, preparing district-specific schedules of rates for common tasks under the MGNREGS, determining rates, establishing quality parameters and listing suppliers for materials. Additionally, the Committee was also tasked with setting norms to ensure the quality of assets created under MGNREGS.

It was found that the DTC had not been established in either of the selected districts to provide guidance for the implementation of MGNREGS. As a result, the *Gram Panchayat* and Block Development Plans could not be evaluated based on technical considerations or district-level development priorities. Moreover, in the absence of DTC, the technical soundness of the assets created under the scheme could not be assured as discussed in *Paragraphs-5.3.4, 5.4.2.1 & 5.4.2.2 of Chapter-5*.

On being pointed out, Deputy District Project Coordinators (Dy. DPC) of test checked districts accepted the audit observation.

In Exit Conference (January 2025), Secretary, RDD assured that the committee will be formed.

### **6.4 Capacity building**

To achieve the objectives envisioned under MGNREGS, it is essential to prioritize the development of human capacities. These capacities must be equipped with the necessary skills and capabilities to fulfil their mandated responsibilities effectively. Furthermore, these human resources need to be supported by robust institutional frameworks that function as decision-support systems, facilitating real-time monitoring of outcomes and ensuring efficient management of the schemes implemented under MGNREGS.

Paragraph 5.2.2 of Operational Guidelines, 2013 provide that each State will set up an MGNREGA Human Resource Development and Capacity Building Division (HRDCBD) to identify and mobilize institutions that play the role of training institutions of MGNREGS.

Audit observed that the HRDCBD had not been established at the state level as mandated. Instead, training was conducted by the Uttarakhand Institute of Rural Development and Panchayati Raj (UIRDPR), Rudrapur. Based on the information provided by UIRDPR Rudrapur, a total of 24 MGNREGS related training sessions were organized during 2019-24, with 764 personnel participating. Of these, 22 sessions were dedicated to training staff from the Uttarakhand Social Audit Accountability and Transparency Agency (USAATA), while only two sessions specifically targeted MGNREGS field functionaries responsible for implementing the scheme, with a total of 36 attendees.

Moreover, between 2019-20 and 2023-24, in Tehri Garhwal district only three officials of *Bhilangana* block participated in the training, while no personnel from the Narendra Nagar block attended. In Almora district, seven personnel from the *Hawalbagh* block and eight from the Takula block took part in the training sessions during the same period.

Due to insufficient and inadequate training, multiple implementation deficiencies were observed during the audit of the scheme. These included delays in preparing the labour budget, delayed execution of approved works, updating of Job cards and other operational shortcomings as discussed in *various Paragraphs of this report*. This lack of effective capacity building highlights the need for a robust training infrastructure to empower MGNREGS personnel, as envisioned under the scheme's operational guidelines.

In the Exit Conference (January 2025), the Secretary, RDD accepted the audit observation.

### **6.5 Information, Education and Communication Plan not prepared**

Paragraph 5.4.2 of the Operational Guidelines, 2013 stipulates that all States must develop an Information, Education, and Communication (IEC) plan for the scheme, targeting registered workers and other potential beneficiaries. The IEC plan should detail activities at the State, District, Block, and local levels.

However, scrutiny of records revealed that no IEC plan was formulated at the State, selected District, or Block levels for the period 2019 to 2024. PO from the selected Blocks acknowledged that the IEC plan was not formalized, though some IEC activities, such as *Rozgar Diwas* and wall paintings at Government offices/Panchayat Bhawan, were conducted. In the absence of a structured IEC plan, the following significant gaps in awareness were noticed in the survey of 200 beneficiaries:

- 147 beneficiaries (73.5 per cent) did not know about the payment timelines for wages.
- 46 beneficiaries (23 per cent) were not informed about the minimum requirement of 100 days of employment per financial year.
- 21 beneficiaries (10.5 per cent) were unaware of their entitlement to wages.
- 184 beneficiaries (92 per cent) did not know about the payment of unemployment allowances.
- 194 beneficiaries (97 per cent) did not know about the Ombudsman.

The lack of a formal IEC plan left many stakeholders uninformed about critical aspects of the programme impacting the scheme's effectiveness.

During the Exit Conference (January 2025), the Secretary, RDD accepted the audit observation.

## **6.6 Shortfall in conducting *Rozgar Diwas***

Paragraph 3.3 (i) of the Operational Guidelines, 2013 mandates that every GP must hold a *Rozgar Diwas* monthly to invite work applications, process these applications and handle related tasks such as work allocation and wage payments. Further, Paragraph 4.5.1 of Annual Master Circular, issued by GoI, requires the DPC to submit report to the State on a regular basis.

The audit identified several issues from 2019-24:

- There was a significant shortfall in the organising of *Rozgar Diwas* among the selected GPs<sup>2</sup>, with deficiencies ranging from 73 per cent to 92 per cent.
- District and Block officials were often unaware of *Rozgar Diwas* events, with inadequate data management at both levels.
- The DPC failed to send the required reports to the State regularly.

The above highlights lapses in the implementation and reporting of *Rozgar Diwas*, indicating a need for improved awareness, data management, adherence to guidelines and consistent reporting to ensure effective employment generation and wage payment processes.

The Department stated that directions will be issued to districts for conducting *Rozgar diwas*.

## **6.7 Conclusion**

The improper functioning of the SEGC and inadequate human resource management have impeded oversight and operational efficiency. The absence of DTC has compromised technical evaluations and asset quality, while inadequate capacity building and the lack of an IEC plan have left key stakeholders undertrained and uninformed. Furthermore, significant lapses in the organization of *Rozgar Diwas* reflect gaps in compliance with operational guidelines.

## **6.8 Recommendation**

***The Department should ensure timely appointment of the SEGC and DTC to prevent gaps in functioning. Adherence to the scheduled quarterly meetings, and awareness and capacity building mechanism should be strengthened.***

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<sup>2</sup> Selected GPs of Bhilangana block have not provided with the required information regarding the conducting of *Rozgar Diwas*.

**Chapter - 7**  
**Grievance Redressal,**  
**Monitoring and Internal Control**



## CHAPTER - 7

### Grievance Redressal, Monitoring and Internal Control

Effective monitoring is essential for success of any scheme, as it provides reasonable assurance that operations are being carried out effectively and efficiently. Along with inspections, field visits and sample checks were also required to be performed on a regular basis to ensure comprehensive and continuous assessment of the scheme as per the Act. Proper maintenance of records is also one of the critical factors in the implementation of the Scheme especially with a view to bring transparency and accountability.

However, contrary to the provisions of the Scheme, audit found that the monitoring system at the State, District, Block and Gram Panchayat (GP) level was improper and inadequate. During audit of the Scheme, several deficiencies were noticed, as discussed below:

#### 7.1 State and District Quality Monitors

In terms of paragraphs 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 and five *per cent* of the work which are completed within a year, so as to assess process quality aspects. Further, as per Paragraph 7.12.1 of Annual Master Circular issued by Government of India (GoI), 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 with expenditure of at least ₹ three lakh and above for *Kutcha* works and ₹ five lakh and above for *Pucca* works.

Scrutiny of records and information provided by the State MGNREGA Cell revealed that SQM was not appointed during the period 2019-24. Further, out of total 13 Districts, DQM were appointed only in three Districts<sup>1</sup> for the period of three years. Due to not appointing of SQM/DQM in selected districts, no work was inspected during progress or completion of work for its quality or authenticity.

The lack of inspections by SQMs and inadequate DQM oversight led to the failure to ensure adherence to technical standards and quality parameters during project execution. This increased the risk of substandard assets being created under MGNREGS as discussed in *Paragraphs-5.3.3, 5.3.4, 5.4.2.1 & 5.4.2.2* of *Chapter-5*.

The Department accepted the audit observation in its reply submitted during the Exit Conference.

#### 7.2 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

<sup>1</sup> Dehradun, Haridwar and Uttarkashi Districts (02/2020 to 02/2023).

the district and block levels for dealing with any complaint in respect of the implementation of the MGNREGS and lay down the procedure for disposal of such complaints.

The audit findings related to existence of grievance redressal mechanism have been discussed in succeeding paragraphs:

### **7.2.1 Appointment of Ombudsman**

Paragraph 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 assess the workload. The main duties of the Ombudsman are as under:

- Sending monthly and annual report and list of awards to Chief Secretary and Secretary in charge of MGNREGS.
- Highlight action to be taken against erring MGNREGS 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.

The audit observed gaps in the appointment of the Ombudsmen in test checked Tehri Garhwal and Almora districts during the review period (2019-24). In Tehri Garhwal, the Ombudsman position remained vacant between 1 April 2019 and 10 February 2020, and only 13 out of 32 complaints received during the Ombudsman's tenure were resolved. However, the Deputy District Project Coordinator (Dy. DPC) did not provide the records related to these complaints.

In Almora district, there were two intervals of vacancy for the Ombudsman between 2 April 2020 and 24 February 2021 and between 25 February 2023 and 21 May 2023. Records of complaints handled during certain periods (1 April 2019 to 1 April 2020 and 25 February 2021 to 24 February 2023) were also not provided for test-check. Despite these issues, the Ombudsman resolved all 19 complaints received from June 2023 to March 2024.

The unavailability of records related to complaints limited the evaluation of the quality of complaint resolution and compliance with recommended actions.

The Department accepted the audit observation.

### **7.2.2 Non-Maintenance of Complaint Registers**

As per Section 23(6) of the MGNREGA, the Programme Officer (PO) is required to maintain a complaint register and address complaints within seven days. Complaints requiring resolution by other authorities must be forwarded accordingly, with intimation to the complainant. The Operational Guidelines, 2013 (Paragraph 10.3.9) further mandate maintaining complaint registers at GP, Block, and District levels for monitoring purposes.

Scrutiny of records revealed that in Tehri Garhwal District, the Dy. DPC did not maintain a complaint register during 2019-24 and complaint registers were also absent

in all selected Blocks of the district. In Almora District, a complaint register was maintained at the district level for the period 2022-24, recording 65 complaints. Of these, 55 were general in nature, while 10 related to delayed wage payments, all of which were resolved promptly. However, no complaint registers were maintained in any of the selected blocks.

The absence of complaint registers at the Dy. DPC offices and in selected Blocks prevented the audit from verifying the number of complaints received and their disposal, thereby compromising accountability and the effectiveness of grievance redressal mechanisms.

The Department replied that directions will be issued to the districts for preparing and maintaining the complaint registers.

### 7.3 Non-Compliance with Vigilance Mechanisms

Paragraphs 13.6.2, 13.6.3 and 13.6.4 of the Operational Guidelines, 2013 mandate the establishment of vigilance mechanisms at various levels for effective oversight of MGNREGA implementation. These include:

- A **State-level Vigilance Cell** headed by a Chief Vigilance Officer (CVO).
- A **District-level Vigilance Cell** under the district authority.
- **Vigilance and Monitoring Committees (VMCs)** at the local level, constituted with *Gram Sabha* approval.

These bodies were tasked with receiving complaints, conducting regular field visits to identify irregularities, taking suo-moto action based on media reports and engaging with workers at worksites.

Audit revealed that at the State and selected district levels, no Vigilance Cell was constituted during 2019-24. At the village level, VMCs were constituted in the selected GPs of Tehri Garhwal District, however, it was not constituted in the selected GPs of Almora District.

The absence of vigilance cells at the state, selected district and at the village level, resulted in significant lapses in oversight. The failure to monitor worksites and address irregularities contributed to various shortcomings in the execution of MGNREGA works during the 2019-24 period (as discussed in the **Paragraph 5.3.1 to 5.3.4 of Chapter-5**). This reflects a critical gap in the governance and accountability mechanisms required for the scheme's effective implementation.

On being pointed out, the Project Coordinator, State MGNREGA Cell, Dehradun, Dy. DPC of test checked districts and POs of the selected blocks accepted the audit observation.

### 7.4 Social Audit

An innovative feature of the MGNREGA 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.

Uttarakhand Social Audit Accountability and Transparency Agency (USAATA), Dehradun was responsible for the conduct of the Social Audit under MGNREGA in the State.

#### **7.4.1 Shortfall in required social audit**

Paragraphs 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 audit plan against the required six monthly which was a deviation from the Operational Guidelines.

The status of conducting of social audit during 2019-24 in the State is given in **Table-7.1** below:

**Table-7.1: Status of conducting social audit in the State**

Year	Total GPs in the State	No. of GPs planned for Social Audit	Social Audit conducted	Shortfall in Social Audit	Shortfall Percentage
2019-20	7,831	7,791	2,333	5,498	70
2020-21	7,823	936	595	7,228	92
2021-22	7,823	7,791	1,239	6,584	84
2022-23	7,804	7,795	1,475	6,329	81
2023-24	7,799	7,795	1,956	5,843	75

*Source: Departmental data.*

It can be seen from the above table that the GPs ranging between 70 per cent and 92 per cent remained unaudited in the State.

In the selected districts, the shortfall in conducting of social audit ranged between 79 per cent and 99 per cent (**Appendix-7.1**). In selected Blocks the shortfall in conducting of social audit ranged between 76 per cent and 100 per cent (**Appendix-7.1 A**) Further, in selected GPs it was ranging between 80 per cent and 100 per cent (**Appendix-7.1 B**).

Scrutiny of records of selected 16 GPs of test checked districts revealed that social audit was not conducted in four GPs even once during 2019-24 whereas it was conducted partially in 12 GPs. 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-maintenance of work records;
- Issues related to job cards; and
- Non-collection of applications for demand of works.

As observed above, the findings of the social audit aligned closely with those highlighted by the Audit. This indicates that the Department missed an opportunity to

utilize the social audit mechanism to strengthen the implementation of the scheme for the benefit of the intended beneficiaries. Persistent irregularities over an extended period may undermine the confidence of the dependent population in the scheme.

In reply, the Department acknowledged the facts and stated that it planned to conduct a Social Audit for 100 *per cent* of GPs each year. However, this coverage was contingent upon the availability of an adequate budget. Unfortunately, the necessary budget was not provided to USAATA in a timely manner. Thus, the fact remains that the objective of mandatory review involving all aspects of the work to be executed through Social Audit remained unfulfilled.

#### 7.4.2 Huge pendency in settlement of Social Audit Observations

Paragraph 13.4.2 of Operational Guidelines, 2013 provides that the District Programme Coordinator (DPC) shall ensure that time bound corrective action is taken on the social audit report.

It was observed that the SAU raised 88,915 audit observations during 2019-24 for the entire state. However, the corrective measures were taken only in 52,173 (59 *per cent*) social audit observations. The status of social audit conducted and observations at State level is given in **Table-7.2** below:

**Table-7.2: Pendency of Social audit observations in State**

Year	Social audit observations raised	Social audit observations settled	Outstanding Social audit observations	Percentage of outstanding observations
2019-20	27,391	26,738	653	2
2020-21	10,283	9,079	1,204	12
2021-22	12,631	8,309	4,322	34
2022-23	16,428	5,569	10,859	66
2023-24	22,182	2,478	19,704	89
<b>Total</b>	<b>88,915</b>	<b>52,173</b>	<b>36,742</b>	<b>41</b>

Source: Departmental data and NREGASoft data.

The above data showed that the social audit observations ranging between two *per cent* and 89 *per cent* were outstanding for want of corrective measures.

Further, in selected GPs, corrective measures were taken in 118 social audit observations against 152 observations raised during 2019-24. The pendency of the issues outstanding ranged from one to five years (*Appendix-7.2*).

The Department replied that instructions have been issued to the districts from various levels for settlement of pending observations.

#### 7.4.3 Shortfall of recovery amount related to Social Audit observations

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

For regular monitoring of amount recovered under Social Audit, a separate report "Report R.9.2.6. Financial Misappropriation Recovery Report" is added in MIS to enable the States and Union Territories to ease the tracking of the decided cases and their recovery progress. The status of issues raised in social audit and recoveries made against them is given in **Table-7.3** below:

**Table-7.3: Recovery of Amount on issues raised in Social Audit in State**

Year	Total No of Issues reported	Financial Mis appropriation amount reported by SAU	No of cases where recovery is Done	Amount recovered	Pending Recovery amount (in per cent)
(₹ in lakh)					
2019-20	588	71.32	61	5.97	65.35 (92)
2020-21	549	155.25	100	10.84	144.41 (93)
2021-22	204	18.27	24	0.70	17.57 (96)
2022-23	443	89.44	40	2.70	86.74 (97)
2023-24	411	55.95	8	15.09	40.86 (73)
<b>Total</b>	<b>2,195</b>	<b>390.23</b>	<b>233</b>	<b>35.30</b>	<b>354.93 (91)</b>

Source: Departmental data.

It was observed that the SAU raised 2,195 audit issues related to Financial Misappropriation amounting ₹ 390.23 lakh during 2019-24 for the entire state. However, recovery actions have been initiated in only 233 social audit observations, amounting to ₹ 35.30 lakh. Consequently, a significant amount of ₹ 354.93 lakh remains pending for recovery within the state.

In the test-checked districts, the efficiency of recovery for reported financial misappropriations was found to be lacking. In Tehri Garhwal district, only ₹ 0.31 lakh was recovered in the Bhilangana block, against a reported misappropriation of ₹ 15.07 lakh, with no details provided on the deposit of the recovered amount. In addition, no recovery was made in the Narendra Nagar block for the reported ₹ 0.69 lakh misappropriation. Similarly, in Almora district, no recovery was made for reported misappropriations of ₹ 0.04 lakh in the Hawalbag block and ₹ 0.55 lakh in the Takula block.

On being pointed out, USAATA accepted the facts and provided the actual amount to be recovered as ₹ 245.01 lakhs against ₹ 354.93 lakh, Furthermore, USAATA stated that there is mismatch in the decided cases and pending cases of financial misappropriation reported in NREGASoft. However, the matter has been reported (April 2024) to Director, MGNREGS, MoRD, GoI for resolution.

The Department replied that instructions have been issued to the districts from various levels for settlement of pending observations.

#### **7.4.4 Inadequate Human Resource Management for Social Audit**

Paragraph 13.2.2 of Operational Guidelines, 2013 provides that SAU will identify appropriate number of State Resource Persons (SRPs), District Resource Persons (DRPs), Block Resource Persons (BRPs) and Village Resource Persons (VRPs) to facilitate the *Gram Sabha* in conducting social audit.

The availability of staff against the sanctioned posts in SAU is given in **Table-7.4** below:

**Table-7.4: Shortage of staff at Different Level**

Name of post	Sanctioned post	Person in position	(+) Excess / (-) Shortfall (in percentage)
Director	01	01	-
Finance Controller	01	01	-
State Coordinator	01	01	-

Name of post	Sanctioned post	Person in position	(+) Excess / (-) Shortfall (in percentage)
State Resource Person	02	02	-
Accountant	01	01	-
Data Entry Operator	05	05	-
District Resource Person	13	9	(-4) (31)
Block Resource Person	95	63	(-)32 (34)
Village Resource Person	5 per GP	231	All are empanelment basis /workday basis & as per availability of funds
Multi Tasking Staff	02	02	-
Sweeper	01	01	-
Security Guard	01	01	-

Source: Department data.

There was shortfall in critical posts at District, Block and GP level, which are important to actual field audit execution functions. As a result of this personnel shortage, the social audit targets were not met as discussed in *Paragraph-7.4.1. of this Chapter*.

The Department accepted the facts and replied that due to budget unavailability, adequate human resources could not be deployed.

### 7.5 Mandatory records and their maintenance

GoI prescribed seven registers with a view to ease the functioning of the field level personnel and reduce duplication of work without compromising with the quality of information especially those relating to entitlements of workers. (Register-I: Register for Job Card (Application, Registration, Job Card Issue) and Household Employment Reports, Register-II: Gram Sabha Register, Register-III Demand for Work, Allocation of Work and Payment of Wages Register, Register-IV: Work Register, Register-V: Fixed Asset Register, Register-VI: Complaint Register and Register-VII Material Register). Register –I, IV, VI and VII were to be printed and pasted from MIS itself while Register II, III and V were to be maintained manually.

Status of maintaining the required register in test checked GPs is given in **Table-7.5** below:

**Table-7.5: Status of maintaining the required register in test checked GPs**

Sl. No.	Name of Register	Register Required for	Audit comments
1	Register for Job Card (Application, Registration, Job Card Issue) and Household Employment Reports.	This Register will contain the name of the applicant, date of receipt of application and the details of job cards issued. It has the provision to record reasons/justifications for non-issuance of job card (s), if there is any.	This register was maintained in NREGASoft by all the test checked GPs. However, date of application for issuing of Job Card (JC) was not available in NREGASoft. As a result, audit could not ascertain whether beneficiaries who applied for JC were able to register or if the JC were issued to eligible households within 15 days, as required by MGNREGA.
2	Gram Sabha Register	Gram Sabha Register will contain meeting of Gram Sabha and selection of projects.	Gram Sabha register was maintained by all the test checked GPs.
3	Demand for Work, Allocation of Work and	This register will contain information on details of application for work, allotment of work, performance of work and the wages or	This register was not maintained by any of the test checked GPs.

Sl. No.	Name of Register	Register Required for	Audit comments
	Payment of Wages Register.	unemployment allowance paid to the worker. This Register will be maintained at Gram Panchayat level by Panchayat Secretary and at Block level by Programme Officer and other implementing agencies.	
4	Work Register	This Register contains details of each work such as serial number and priority in approved shelf of works, name and address of PIA, date on which work was triggered, its cost, location, completion date, expenditure incurred, date on which completion certificate was issued.	This register was maintained by all the test checked GPs in NREGASoft.
5	Fixed Asset Register	This Register contains details of the asset, its cost, location, current status, benefits derivable and the details of works.	This register was not maintained by five test checked GPs: Akhodi, Banchuri, Esalna, Matena and Thanyul.
6	Complaint Register	This Register contains the date of receipt of the complaint, the details of the complainant, the action taken on the complaint, response of complainant on Action Taken Report (ATR), and the date of final disposal.	Complaint register was maintained by all the test checked GPs. However, no complain was registered by GPs test checked during 2019-24.
7	Material Register.	This register will contain information on details of material procured.	This register was maintained by all the test checked GPs in NREGASoft.

The Department replied that instructions will be issued to maintain the requisite registers.

## **7.6 Conclusion**

The audit highlights the critical absence of essential monitoring systems, including State and District Quality Monitors, Vigilance cells and Ombudsman. Moreover, significant deficiencies in social audits, unresolved audit findings, and inadequate recovery of financial misappropriations underscore alarming systemic weaknesses in oversight. These persistent irregularities put at risk the integrity and success of the scheme, undermining its effectiveness and weakens the confidence of the dependent population in the scheme.

## **7.7 Recommendations**

- 1. Appoint and operationalize State SQMs and DQM cells across all districts, ensuring compliance with the prescribed inspection percentages.*
- 2. Conduct social audits in all GPs at least biannually, as mandated, and address deviations from the guidelines. The settlement of pending social audit observations and recoveries should be expedited and accountability for financial misappropriations ensured.*

**Chapter - 8**  
**Impact of the Scheme in**  
**Uttarakhand**



## Chapater - 8

### Impact of the Scheme in Uttarakhand

The Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) continues to be a vital social welfare initiative aimed at improving the livelihoods of India's rural population. By guaranteeing 100 days of wage employment per year to adult members of rural households, the scheme has the potential to significantly uplift the living standards of the rural poor. However, the full benefits of MGNREGS can only be realised if the scheme is effectively and efficiently implemented, overcoming several persistent challenges.

#### The audit results highlighted the following key findings

In Uttarakhand, 3.41 lakh assets under various categories such as water conservation, Watershed management, Irrigation, Afforestation, land development, rural connectivity and Disaster preparedness/Restoration, *etc.* were created under the MGNREGS during 2019-24. The details of assets created in the State under the scheme during 2019-24 is given in **Table-8.1** below:

**Table-8.1: Details of assets created in the State under the scheme during 2019-24**

Sl. No.	Work Category	Completed Works
1	Water Conservation	27,225
2	Watershed management	15,374
3	Irrigation	46,161
4	Traditional water bodies	10,013
5	Afforestation	17,487
6	Land development	42,346
7	Improving productivity of lands	6,382
8	Improving livelihoods through	2,626
9	Development of fallow/waste lands	1,857
10	Construction of house	25,872
11	Promotion of livestock	63,412
12	Promotion of fisheries	2,566
13	Agriculture productivity	44
14	Common work-sheds for livelihood activities of self-help groups	69
15	Rural sanitation	16,355
16	Road connectivity/Internal roads/Streets	32,192
17	Play fields	186
18	Disaster preparedness/Restoration	29,661
19	Construction of building	1,346
20	Food Grain storage structures	194

Sl. No.	Work Category	Completed Works
21	Production of building material required for construction	49
22	Maintenance	19
23	Any other works	171
<i>Total</i>		<i>3,41,607</i>

Apart from the assets created for the community, scheme also helped the beneficiaries in term of income, creation of individual assets and provided better employment opportunities to rural women with reduction in gender wage disparity.

### **8.1 Social Security**

MGNREGS has significantly contributed to social security for rural households by ensuring a minimum of 100 days of employment annually. This reliable income source has improved living standards, particularly in hilly districts with lower per capita income compared to plain districts, underscoring its importance in supporting livelihoods in economically disadvantaged regions.

Amongst 200 beneficiaries surveyed, 193 beneficiaries (97 per cent) reported livelihood improvements, emphasising its role in stabilising and enhancing rural livelihoods.

### **8.2 MGNREGS and the COVID-19 Pandemic**

MGNREGS provided crucial employment and income support to rural households during the COVID-19 pandemic. The government increased funding and relaxed rules, resulting in more households being employed. In response to the COVID-19 pandemic, the Government of Uttarakhand allowed an additional 50 days of employment for households that completed 100 days of work in 2020-21.

MGNREGS expenditure rose significantly from ₹ 509.10 crores in 2019-20 to ₹ 945.16 crore in 2020-21. Employment under the scheme increased from 5.04 crore households to 6.54 crore, reflecting high demand during the pandemic. Uttarakhand generated 303.60 lakh persondays of employment in 2020-21, up from 206.10 lakh in the previous year. Thus, the significant increase in MGNREGS expenditure, coupled with a rise in households which were provided employment and persondays generated, highlights the scheme's critical role in addressing the rural employment demands during the pandemic.

### **8.3 Empowerment of Women**

MGNREGS has played a significant role in the empowerment of women in rural areas. The scheme provides special provisions (at least one-third of the labour employment

should be provided to women) for the participation of women in the workforce. As per the National Sample Survey Office (NSSO) Periodic Labour Force Survey 2023-24, overall rural Labour Force Participation Rate (LFPR) for women in the state, stands at 32.4 per cent, while the participation rate of women under MGNREGS is significantly higher at 56 per cent.

This remarkable difference underscores the scheme's role in promoting gender equality and empowering rural women. The scheme provides equal wages to men and women for the same work, which has helped in reducing the incidence of wage discrimination. The provision of employment opportunities in traditionally male-dominated sectors has also improved their participation in the workforce. The provision of opportunities for the participation of women in decision-making processes has improved their representation in local governance structures and has empowered them to participate in the development of their communities.

#### 8.4 Creation of individual assets

Individual asset creation under MGNREGS has a positive impact on rural households' income and livelihoods, as shown by the study conducted by National Institute of Rural Development and Panchayati Raj, Hyderabad.

The sampled GPs has concentrated on creating community as well as individual assets. Out of 378 assets created by the test checked GPs during 2019-24, a majority of the assets (91 assets) such as construction of house, land development, *murgibada*, *pashubada*, etc. were created on individual land as given in **Table-8.1** below:

**Table-8.2: Assets created by test checked GPs during 2019-24**

Sl. No.	Category of work	No. of Assets created in test checked GPs during 2019-24
1	Anganwadi/Other Rural Infrastructure	2
2	Drought Proofing	36
3	Flood Control and Protection	13
4	Land Development	103
5	Micro Irrigation Works	23
6	Renovation of traditional water bodies	6
7	Rural Connectivity	33
8	Rural Sanitation	3
9	Water Conservation and Water Harvesting	68
10	Works on Individuals Land	91
<b>Total</b>		<b>378</b>

During physical inspection of selected assets, it was found that the assets created on individual land may be beneficial in improving the standard of living of the beneficiary.

<p>Work name: <i>Bhumi Sudhar</i> in GP, Khanana (work code: 3513007062/LD/2008165017)</p>	<p>Work name: Construction of house under Pradhan Mantri Awas Yojana in GP, Phart. However, payment of unskilled labour was made under MGNREGS (work code: 3513007020/IF/IAY/44618)</p>	<p>Work name: Construction of <i>Pashubada</i> in GP, Phart. (work code: 3513007020/LD/2008147527)</p>

## 8.5 Overcoming persistent challenges

The audit identified several key issues hindering the smooth functioning of MGNREGS, which need to be addressed to enhance its effectiveness.

- Delays in Wage Payments:** One of the most significant obstacles to the success of MGNREGS is the delay in the disbursement of wages to workers. Delayed payments not only cause financial distress to workers but also reduce their trust in the system.
- Insufficient Employment Generation:** While MGNREGS aims to provide 100 days of employment annually, in many regions, the actual employment generated falls short. This often occurred due to poor planning, lack of sufficient work opportunities, and delays in project implementation.
- Lack of Awareness Amongst Beneficiaries:** Many rural households, particularly in remote areas, remain unaware of their entitlements under MGNREGS. This lack of awareness leads to the underutilisation of the scheme and exclusion of eligible beneficiaries.

To ensure the continued success of MGNREGS, it is crucial to address these challenges. Streamlining administrative processes, improving transparency, and ensuring better coordination between different government agencies can go a long way in enhancing the effectiveness of the scheme. Further, fostering greater community participation, leveraging technology for monitoring and reporting, and expanding the range of

employment opportunities can further empower rural populations and strengthen their economic resilience.

## 8.6 Recommendations

1. *Strengthening local planning, ensuring timely execution of projects, and expanding the range of employment opportunities under the scheme can help address employment generation issues.*
2. *Increased outreach efforts, community awareness programs, and accessible information channels can empower beneficiaries to claim their rights under the scheme.*

Dehradun  
The 14 November 2025



(SANJEEV KUMAR)  
Accountant General (Audit),  
Uttarakhand

Countersigned

New Delhi  
The 20 November 2025



(K. SANJAY MURTHY)  
Comptroller and Auditor General of India



# APPENDICES



**Appendix-1.1**  
*(Reference: Paragraph 1.4.3; Page 6)*

**Details of selected Districts, Blocks and Gram Panchayats**

Name of District	Name of Block	Name of selected Gram Panchayat
Almora	Hawalbagh	1. Kasun
		2. Matena
		3. Odlā
		4. Tatik
	Takula	1. Bunga
		2. Dhaulara
		3. Esalna
		4. Jeetap
Tehri Garhwal	Bhilangana	1. Akhodi
		2. Banchuri
		3. Dhar Gaon
		4. Maher Gaon
	Narendra Nagar	1. Dandli
		2. Khanana
		3. Phart
		4. Thanyoul

Appendix-2.1

(Reference: Paragraph 2.1.2; Page 11)

Number of works proposed by GPs and included in Block Development Plan

Name of the District	Name of the block	Name of GP	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Number of works proposed by GP</b>							
Almora	Hawalbagh	Kasun	Information Not available	71	34	26	69
		Matena	57	41	43	53	47
		Odlā	Information Not available	03	17	12	04
		Tatik		08	10	13	16
	Takula	Bunga	Information Not available				
		Dhaulāra	Information Not available				
		Esalna	Information Not available	19	32	44	20
Jeetap		Information Not available					
Tehri Garhwal	Bhilangana	Akhodi	16	33	14	24	21
		Banchuri	18	33	33	11	0
		Dhar Gaun	35	-	44	26	24
		Meher Gaun	6	7	14	16	12
	Narendra Nagar	Dandli	7	75	10	18	29
		Khanana	16	11	14	11	14
		Phart	25	20	20	14	9
		Thanyoul	7	22	28	19	14
		<b>Total</b>	<b>187</b>	<b>343</b>	<b>313</b>	<b>287</b>	<b>279</b>
<b>Number of works included in LB of block</b>							
Almora	Hawalbagh	Kasun	Information Not available	46	31	27	25
		Matena	22	57	58	96	30
		Odlā	Information Not available	06	16	10	08
		Tatik		11	10	16	16
	Takula	Bunga	Information Not available				
		Dhaulāra	Information Not available				
		Esalna	Information Not available		35	46	20
Jeetap		Information Not available					
Tehri Garhwal	Bhilangana	Akhodi	7	8	20	33	20
		Banchuri	10	7	19	24	10
		Dhar Gaun	35	21	25	23	24
		Meher Gaun	5	12	13	22	17
	Narendra Nagar	Dandli	5	47	7	9	36
		Khanana	5	7	26	8	18
		Phart	24	28	18	14	16
		Thanyoul	7	26	17	15	4
		<b>Total</b>	<b>120</b>	<b>276</b>	<b>295</b>	<b>343</b>	<b>244</b>

Source: Karyavahi Panjika of selected GPs and Annual Plans of selected blocks.

**Appendix-3.1**  
(Reference: Paragraph 3.1; Page 17)

**Delayed release of Central and State share by the State**

Year	Central Share			State Share		Delay release of GoI Share by the State (in days)	Delay release of State share (in days)	Interest liable for delay release of GoI Share	Interest liable for delay release of State Share	Total interest Liabile
	Amount	Date of Release GoI	Date of release to SEGF	State share	Date of release					
<i>(₹ in lakh)</i>										
2019-20	813.31	09.04.19	23.04.19	271.10	02.08.19	11	111	2.94	9.89	<b>12.83</b>
	8,055.83	05.08.19	22.08.19	2,685.28	16.09.19	14	39	37.08	34.43	<b>71.51</b>
	2,340.02	22.10.19	08.11.19	780.01	26.11.19	14	32	10.77	8.21	<b>18.98</b>
	212.31	30.12.19	08.01.20	70.77	27.01.20	06	25	0.42	0.58	<b>1.00</b>
	70.94	05.02.20	29.02.20	23.65	20.03.20	21	41	0.49	0.32	<b>0.81</b>
	3,402.69	23.03.20	28.03.20	1,134.23	29.05.20	<b>02</b>	64	2.24	23.86	<b>26.10</b>
2020-21	3,862.64	07.04.20	30.04.20	1,287.55	05.05.20	20	25	25.40	10.58	<b>35.98</b>
	5,164.04	28.08.20	14.09.20	1,721.35	22.09.20	14	22	23.77	12.45	<b>36.22</b>
	1,535.99	06.11.20	*	512.00	07.12.20		16			
	1,715.30	11.12.20	31.12.20	571.77	13.01.21	05	18			
	5,031.52	12.01.21	*	1,576.59	29.01.21		02			
2021-22				100.57	23.03.21		55			
	9,667.15	27.05.21	*	3,082.63	02.06.21					
				139.75	27.09.21		108			
2022-23	4,600.80	31.03.22	11.04.22	1,533.60	11.04.22					
	21,253.57	15.06.22	01.07.22 (17,482.23)	6,167.58	01.07.22					
			20.09.22 (3,771.34)	916.94	20.09.22	82	82			
	4,816.54	04.10.22	27.12.22 (4,347.26)	1,376.89	27.12.22	69	69			
			12.01.23 (469.28)			85				
	6,138.48	09.02.23	24.02.23 (5,134.19)	1,734.77	24.02.23					
		25.03.23 (1,004.29)	27.14	25.03.23	29	29				

**Report on Mahatma Gandhi National Rural Employment Guarantee Scheme**

Year	Central Share			State Share		Delay release of GoI Share by the State (in days)	Delay release of State share (in days)	Interest liable for delay release of GoI Share	Interest liable for delay release of State Share	Total interest Liable
	Amount	Date of Release GoI	Date of release to SEGF	State share	Date of release					
	3,508.49	25.03.23	30.03.23 (3,003.90)	717.05	30.03.23					
			31.03.23 (504.59)	168.20	31.03.23					
2023-24	7,022.34	25.07.23	04.08.23	2,204.33	04.08.23					
	2,600.18	27.10.23	08.11.23	780.51	08.11.23					
	5,446.67	12.02.24	26.02.24	1,815.56	26.02.24					
<b>Total</b>								<b>103.11</b>	<b>100.32</b>	<b>203.43</b>

\*Information not provided.

**Appendix-3.2**  
*(Reference: Paragraph 3.4; Page 19)*

**Pending compensation for delayed payment of wages at State Level**

Year	Delayed Compensation					Compensation rejected (in days)			Delayed compensation paid	Compensation yet to be paid
	Payable (in days)	Payable amount	Approved (in days)	Approved amount	Amount yet to be verified	Natural calamities	Compensation not due	Total compensation rejected		
<i>(Amount in Rs.)</i>										
2019-20	45,886	54,146	1,529	1,442	434	21,571	22,404	43,975	1,367	75
2020-21	1,86,374	1,93,009	23,191	27,559	1,59,717	2,084	4,612	6,696	25,934	1,625
2021-22	86,126	74,715	4,058	20,86	59,921	3,203	8,353	11,556	1,504	582
2022-23	81,081	89,433	2,897	2,990	65,449	454	18,671	19,125	2,209	781
2023-24	20,012	15,780	3,231	2,389	4,347	1,160	9,368	10,528	0	2,389
<b>Total</b>	<b>4,19,479</b>	<b>4,27,083</b>	<b>34,906</b>	<b>36,466</b>	<b>2,89,868</b>	<b>28,472</b>	<b>63,408</b>	<b>91,880</b>	<b>31,014</b>	<b>5,452</b>

**Appendix-3.3**  
(Reference: Paragraph 3.4; Page 20)

**Pending compensation for delayed payment of wages at selected blocks level**

Year	Delayed Compensation					Compensation rejected (in days)			Amount of Delayed compensation paid	Amount of Compensation yet to be paid
	Payable (in days)	Payable amount	Approved (in days)	Approved amount	Amount yet to be verified	Natural calamities	Compensation not due	Total compensation rejected		
<i>(Amount in `)</i>										
<b>Name of the block: Hawalbag</b>										
2019-20	0	0	0	0	0	0	0	0	0	0
2020-21	2426	1482	0	0	102	0	2283	2283	0	0
2021-22	750	599	0	0	146	0	510	510	0	0
2022-23	64	83	0	0	0	04	60	64	0	0
2023-24	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>3240</b>	<b>2164</b>	<b>0</b>	<b>0</b>	<b>248</b>	<b>04</b>	<b>2853</b>	<b>2857</b>	<b>0</b>	<b>0</b>
<b>Name of the block: Takula</b>										
2019-20	0	0	0	0	0	0	0	0	0	0
2020-21	2670	2535	0	0	2535	0	0	0	0	0
2021-22	0	0	0	0	0	0	0	0	0	0
2022-23	1806	2076	0	0	1595	0	437	437	0	0
2023-24	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>4476</b>	<b>4611</b>	<b>0</b>	<b>0</b>	<b>4130</b>	<b>0</b>	<b>437</b>	<b>437</b>	<b>0</b>	<b>0</b>
<b>Name of the block: Bhilangana</b>										
2019-20	0	0	0	0	0	0	0	0	0	0
2020-21	10	14	0	0	14	0	0	0	0	0
2021-22	0	0	0	0	0	0	0	0	0	0
2022-23	6272	8000	70	60	7940	0	0	0	0	60
2023-24	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>6282</b>	<b>8014</b>	<b>70</b>	<b>60</b>	<b>7954</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60</b>
<b>Name of the block: Narendra Nagar</b>										
2019-20	10	5	0	0	0	0	10	10	0	0
2020-21	1617	1610	0	0	1610	0	0	0	0	0
2021-22	905	1108	0	0	1108	0	0	0	0	0
2022-23	0	0	0	0	0	0	0	0	0	0
2023-24	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2532</b>	<b>2723</b>	<b>0</b>	<b>0</b>	<b>2718</b>	<b>0</b>	<b>10</b>	<b>10</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>16,530</b>	<b>17,512</b>	<b>70</b>	<b>60</b>	<b>15,050</b>	<b>04</b>	<b>3300</b>	<b>3304</b>	<b>0</b>	<b>60</b>

Source: Data available on NREGASoft.

**Appendix-3.4 (A)**  
(Reference: Paragraph 3.5; Page 21)

**Details of application for demand of work dates not recorded**

Sl. No.	Work code	Date of demand of work	No. of persons demanded employment
<b>Name of GP: Akhodi</b>			
1	3513002004/WC/2008121281	NA	11
2	3513002004/LD/2008111695	NA	11
3		NA	10
4	3513002004/DP/2008061872	NA	2
5		NA	14
6		NA	15
7		NA	7
8		NA	15
9		NA	16
10		NA	14
11		NA	9
12	3513002004/WC/2008071952	NA	14
13	3513002/FP/2008052532	NA	8
14		NA	15
15		NA	15
16		NA	15
17		NA	15
18		NA	10
19	3513002004/WC/2008128613	NA	13
<b>Name of GP: Banchuri</b>			
20	3513007075/WC/2008111042	NA	16
21		NA	17
22		NA	10
23		NA	14
24	3513002195/LD/2008151779	NA	20
25	3513002195/RC/2008079195	NA	9
26		NA	12
27		NA	15
28		NA	18
29		NA	18

Sl. No.	Work code	Date of demand of work	No. of persons demanded employment
30		NA	12
31	3513002195/RC/2008079196	NA	11
32		NA	6
33		NA	15
34		NA	15
35		NA	25
36	3513002195/RC/2008079197	NA	6
37		NA	15
38		NA	15
39	3513002195/WC/2008089732	NA	11
40		NA	14
<b>Name of GP: Dandli</b>			
41	3513007075/DP/2008060472	NA	20
42	3513007075/RC/2008050564	NA	32
43	3513007075/LD/2008181899	NA	20
44	3513007075/RC/2008042853	NA	26
45	3513007075/WC/2008065671	NA	23
46	3513007075/LD/2008116142	NA	20
47	3513007075/WC/2008087161	NA	33
48	3513007075/WC/2008087164	NA	17
49	3513007075/FP/2008068498	NA	20
50	3513007075/WC/2008118202	NA	6
<b>Name of GP: Dhar Gaun</b>			
51	3513002046/RC/2008077085	NA	9
52		NA	9
53		NA	9
54	3513002046/RC/2008077426	NA	5
55		NA	7
56		NA	8
57		NA	8
58	3513002046/LD/2008161023	NA	13
59	3513002046/FP/2008058549	NA	3
60		NA	20
61		NA	3

**Report on Mahatma Gandhi National Rural Employment Guarantee Scheme**

Sl. No.	Work code	Date of demand of work	No. of persons demanded employment
62		NA	21
63	3513002046/WC/2008120493	NA	19
64		NA	20
65	3513002046/FP/2008048664	NA	44
66	3513002046/RC/2008049642	NA	36
67		NA	15
<b>Name of GP: Kasun</b>			
68	3507009057/RC/2008084545	NA	14
69		NA	09
<b>Name of GP: Meher Gaun</b>			
70	3513002103/LD/2008109982	NA	31
71	3513002103/LD/2008145728	NA	20
72	3513002103/RC/2008087252	NA	13
73		NA	15
74	3513002103/LD/2008138008	NA	12
75		NA	15
76	3513002103/LD/2008158106	NA	9
77		NA	15
<b>Name of GP: Matena</b>			
78	3507009080/WC/2008093449	NA	17
79		NA	5
80	3507009080/LD/2008090062	NA	13
81		NA	4
82		NA	12
83	3507009080/IF/2008183534	NA	5
84	3507009080/IF/2008183531	NA	9
85	3507009080/IF/2008157109	NA	2
86		NA	2
87	3507009080/LD/2008135341	NA	10
88		NA	15
89		NA	9
90		NA	11
91		NA	10
92	3507009080/DP/2008134886	NA	1

Sl. No.	Work code	Date of demand of work	No. of persons demanded employment
93	3507009080/LD/2008122591	NA	12
94		NA	17
95	3507009080/WC/2008112515	NA	6
96	3507009080/LD/2008105988	NA	10
97		NA	11
98		NA	9
99	3507009080/WC/2008114539	NA	30
100		NA	10
101		NA	7
102		NA	12
103		NA	17
104		NA	11
<b>Name of GP: Tatik</b>			
105	3507009121/WC/2008089222	NA	6
106		NA	14
107	3507009121/RC/2008084759	NA	9
108		NA	14
109		NA	8
110	3507009121/WC/2008077699	NA	13
111		NA	9
112		NA	4
113	3507009121/LD/2008160753	NA	15
114	3507009121/DP/2008134923	NA	1
115		NA	6
116	3507009121/LD/2008131131	NA	15
117		NA	9
118		NA	8
119	3507009121/WC/2008102466	NA	12
<b>Name of GP: Thanyoul</b>			
120	3513007085/DP/2008133837	NA	2

NA: Not Available.

Appendix-3.4 (B)  
(Reference: Paragraph 3.5; Page 21)

Signature not recorded

Sl. No.	Work code	Date of demand of work	No. of person demanded employment
<b>Name of GP: Banchuri</b>			
1	3513002195/LD/2008151779	NA	20
<b>Name of GP: Bunga</b>			
2	3507007024/LD/2008108855	10.01.22	2
3	3507007024/LD/2008138436	5.4.22	10
4	3507007024/IF/IAY/43234	28.05.23	5
5		02.07.23	2
6		16.08.23	1
7	3507007024/IF/2008166234	4.9.23	4
8	3507007024/IF/2008166242	03.08.23	3
9		17.08.23	1
<b>Name of GP: Dhaulara</b>			
10	3507007030/IF/2008160509	12.04.23	4
11		14.06.23	2
12		07.02.24	1
13	3507007030/WH/2008166383	14.03.24	5
14		25.04.24	3
15	3507007030/RC/2008104030	14.03.24	3
16		04.04.24	14
17		25.04.24	3
18	3507007030/IF/2008162103	17.07.23	6
19		12.04.23	10
20		19.12.23	4
21		05.02.24	3
22	3507007030/IF/2008137119	20.03.22	4
23		01.04.22	4
24		21.12.22	1
25		19.06.23	1
<b>Name of GP: Esalna</b>			
26	3507007034/LD/2008111872	21.08.21	6
27		01.10.21	11

Sl. No.	Work code	Date of demand of work	No. of person demanded employment
28	3507007034/IF/2008183658	11.01.24	4
29		03.03.24	3
30	3507007034/IF/2008186945	22.02.24	3
31		25.04.24	3
32		04.10.24	2
33	3507007034/IF/2008141713	01.06.22	6
34		01.02.23	2
35	3507007034/IF/2008122641	13.01.22	4
36		09.03.22	3
37	3507007034/IF/2008134048	21.04.22	5
38		09.05.22	4
39	3507007034/IF/2008172783	03.03.24	4
40		03.04.24	2
41	3507007034/LD/2008175998	23.05.23	16
42		05.08.23	10
43	3507007034/DP/2008060258	20.07.20	9
44		06.08.20	14
45		26.10.20	4
<b>Name of GP: Jeetap</b>			
46	3507007042/DP/2008066041	10.07.21	11
47	3507007042/IC/2008167453	05.12.23	18
48	3507007042/LD/2008165940	19.12.23	20
49		11.01.23	9
50		27.02.23	10
51		18.09.23	2
52		20.10.23	2
53	3507007042/RC/2008097716	27.11.23	19
54	3507007042/AV/2008054367	11.03.24	6
55		11.03.24	15
56		28.05.24	4
57	3507007042/IC/2008094159	14.04.22	17
58	3507007042/IC/2008167454	31.12.23	15
59		31.12.23	12
60		15.01.24	16

**Report on Mahatma Gandhi National Rural Employment Guarantee Scheme**

Sl. No.	Work code	Date of demand of work	No. of person demanded employment
61	3507007042/LD/2008139829	01.04.22	9
62	3507007042/RC/2008060507	14.11.21	14
63		14.11.21	15
64		28.11.21	11
65	3507007042/RC/2008087167	27.02.23	11
66		11.01.23	9
67		18.09.23	2
68		06.10.23	2
<b>Name of GP: Matena</b>			
69	3507009080/LD/2008194510	25.07.24	6
70	3507009080/IF/2008183531	NA	9
<b>Name of GP: Tatic</b>			
71	3507009121/RC/2008084759	NA	9

NA: Not Available.

**Appendix-3.4 (C)**  
(Reference: Paragraph 3.5; Page 21)

**Details of non-providing of unemployment allowance**

Sl. No.	Work code	Date of demand of work	No. of persons demanded employment	No. of persons provided employment		Mustor Roll No.	No. of person not provided employment	Date of employment provided
				within 15 days	after 15 days			
<b>Name of GP: Phart</b>								
1.	3513007020/LD/2008064708	12.01.20	50	0	10	1818		30.01.20
					10	1819		30.01.20
					10	1820		30.01.20
2.					01	1821		30.01.20
3.					02	1828		30.01.20
4.					07	1827		13.02.20
5.					10	3138		05.03.20
6.								
7.	3513007020/LD/2008064709	12.01.20	56		14	161		01.05.20
8.					14	162		01.05.20
9.					9	163		01.05.20
10.	3513007020/WC/2008122549	25.01.23	54	10		3692		03.02.23
				10		3692		03.02.23
				02		3693		03.02.23
					10	3996		02.03.23
					10	3997		03.02.23
					5	3998		03.02.23
11.	3513007020/IC/2008049352	10.01.20	39		6	3170		05.03.20
					14	719		10.06.20
					14	720		10.06.20
					4	721		10.06.20
12.	3513007020/LD/2008147527	30.11.22	14	8		2868		07.12.22
					8	3702		03.02.23
13.	3513007020/LD/2008147528	25.10.22	16	8		2354		02.11.22
					8	4229		19.03.23
<b>Name of GP: Khanana</b>								
14.	3513007062/WC/2008131051	05.11.23	14	0	14	2625		26.11.23
15.	3513007062/WC/2008102906	10.03.24	43	0	43	184 to 188		17.04.24

**Report on Mahatma Gandhi National Rural Employment Guarantee Scheme**

Sl. No.	Work code	Date of demand of work	No. of persons demanded employment	No. of persons provided employment		Mustor Roll No.	No. of person not provided employment	Date of employment provided
				within 15 days	after 15 days			
16.	3513007062/WC/2008102909	09.03.24	70	0	70	189-195		18.04.24
17.	3513007062/DC/2008133265	05.09.23	1	0	1	2120		07.10.23
18.	3513007062/LC/2008165017	01.12.22	52	19		3021-3022		10.12.22
					33	4257-4261		20.03.23
19.	3513007062/LC/2008115989	12.05.22	8	0	8	1068		24.06.22
<b>Name of GP: Thanyoul</b>								
20.	3513007085/LD/2008103631	17.03.21	15	9		4649		19.03.21
					6	636		26.07.21
21.	3513007085/LD/2008103633	17.03.21	17	8		4650		21.03.21
					9	638		26.07.21
22.	3513007085/RC/2008042042	27.12.19	20		10	1452		13.01.20
23.	3513007085/DP/2008060471	12.09.20	16	02		2001		15.09.20
24.					14	2411		09.10.20
<b>Name of GP: Akhodi</b>								
25.	3513002004/WC/2008121280	03.12.22	4		4	5523		31.12.22

**Appendix-3.4 (D)**  
(Reference: Paragraph 3.5; Page 21)

**Details of labourers sought employment but the muster rolls generated by the POs concerned had not included their names**

Sl. No.	Work code	Date of demand of work	No. of persons demanded employment	No. of persons provided employment		No. of person not provided employment	Date of employment provided
				within 15 days	after 15 days		
<b>Name of GP: Phart</b>							
1.	3513007020/RC/2008071844	16.07.22	35	28		7	23.07.22
2.	3513007020/WH/2008048220	12.04.22	39	18		21	27.04.22
<b>Name of GP: Banchuri</b>							
3.	3513002195/LD/2008065069	12.02.20	24	22		2	22.02.20
4.		10.03.20	38	28		10	12.03.20
5.	3513002195/LD/2008087279	26.10.20	45	41		4	04.11.20
6.		28.11.20	42	40		2	
7.		22.01.21	39	35		4	30.01.21
8.		26.10.20	71	69		2	04.11.20
9.	3513002195/LD/2008087280	01.12.20	51	46		5	11.12.20
10.		10.01.21	23	21		2	19.01.21
11.	3513002195/WC/2008089732	10.04.21	156	149		7	15.04.21
12.		01.07.21	75	68		7	06.07.21
13.		04.10.21	106	98		8	06.10.21
14.		18.11.21	71	57		14	20.11.21
<b>Name of GP: Akhodi</b>							
15.	3513002004/WC/2008121281	05.05.23	6	5		1	05.05.23
16.	3513002004/WC/2008071952	15.02.21	15	10		5	18.02.21
17.	3513002004/WH/2008043819	12.01.20	13	10		3	17.01.20
18.	3513002004/WC/2008128613	20.01.24	19	15		4	20.01.24
<b>Name of GP: Maher Gaon</b>							
19.	3513002103/LD/2008051510	10.11.19	13	17		11	15.11.19
20.		10.11.19	15				
21.	3513002103/LD/2008069698	19.02.20	40	36		4	03.03.20
<b>Name of GP: Dhar Gaon</b>							
22.	3513002046/LD/2008140235	21.11.23	11	10		1	23.11.23
<b>Name of GP: Tatik</b>							
23.	3507009121/WC/2008089222	NA	6	4		2	16.06.21
24.	3507009121/RC/2008084759	NA	14	13		1	22.11.22
25.	3507009121/WC/2008077699	NA	13	12		1	09.09.20

**Report on Mahatma Gandhi National Rural Employment Guarantee Scheme**

Sl. No.	Work code	Date of demand of work	No. of persons demanded employment	No. of persons provided employment		No. of person not provided employment	Date of employment provided
				within 15 days	after 15 days		
26.		NA	9	7		2	25.11.20
27.	3507009121/LD/2008131131	NA	15	12		3	13.12.21
28.	3507009121/WC/2008102466	NA	12	11		1	16.10.21
<b>Name of GP: Odlā</b>							
29.	3507009085/RC/2008071749	06.01.23	11	7		4	07.01.23
30.	3507009085/IF/IA Y/42823	05.05.23	3	2		1	06.05.23
<b>Name of GP: Matena</b>							
31.	3507009080/LD/2008090062	NA	13	12		1	09.11.20
32.	3507009080/IF/2008183534	NA	5	4		1	09.07.24
33.	3507009080/IF/2008183531	NA	9	7		2	24.07.24
34.	3507009080/LD/2008135341	NA	10	6		4	10.01.22
35.		NA	11	10		2	28.02.23
36.		04.08.23	15	14		1	08.08.23
37.	3507009080/LD/2008122591	NA	17	16		1	11.04.22
38.	3507009080/WC/2008112515	NA	6	5		1	30.04.22
39.	3507009080/LD/2008105988	NA	10	9		2	16.12.21
40.		NA	11	0		11	NA
41.	3507009080/WC/2008114539	NA	7	0		7	NA
42.		NA	17	11		6	16.03.23
43.		NA	11	10		6	16.03.23
<b>Name of GP: Kasun</b>							
44.	3507009057/RC/2008084545	NA	14	13		1	14.10.22
45.	3507009057/RC/2008070932	14.06.22	8	4		4	15.06.22
46.	3507009057/IF/2008166910	09.01.24	3	2		1	10.01.24
<b>Name of GP: Jeetap</b>							
47.	3507007042/IC/2008167453	05.12.23	18	9		9	06.12.23
48.	3507007042/LD/2008165940	18.09.23	2	0	0	2	NA
<b>Name of GP: Bunga</b>							
49.	3507007024/WC/2008071264	19.01.20	19	18		1	20.01.20
<b>Name of GP: Dhaulara</b>							
50.	3507007030/IF/2008160509	07.02.24	1	NA		1	-
<b>Total</b>						<b>203</b>	

## Appendix-4.1

(Reference: Paragraph 4.2.1; Page 28)

## Employment not provided despite demand

Sl. No.	GP	Work Code	MR No.	JC No. of person demanded employment	Employment provided before issued of MR (in days)	MR issued for number of days
1.	Akhodi	351300/FP/2008052532	6241	UT-13-002-193-001/50	26	04
2.				UT-13-002-193-001/66	95	03
3.			6240	UT-13-002-193-001/16	26	04
4.			6239	UT-13-002-169-001/51	93	03
5.	Jeetap	3507007042/RC/2008087167	1043	UT-07-007-042-001/115	06	07
6.	Matena	3507009080/LD/2008122591	5402	UT-07-009-080-001/190	84	02
7.		3507009080/WC/2008112515	2516	UT-07-009-080-001/21	30	10
8.		3507009080/LD/2008090062	3862	UT-07-009-080-001/133	93	04
9.		3507009080/LD/2008135341	5136	UT-07-009-080-001/13	78	08
10.				UT-07-009-080-001/15	0	11
11.	Dandli	3513007075/DP/2008060472	3108	UT-13-007-075-001/59	12	04
12.				UT-13-007-075-001/63	12	04
13.				UT-13-007-075-003/119	18	03
14.				UT-13-007-075-003/116	12	03
15.			3107	UT-13-007-075-001/27	24	03
16.				UT-13-007-075-001/149	12	03
17.			3410	UT-13-007-075-001/54	24	03
18.				UT-13-007-075-001/46	30	04
19.				UT-13-007-075-001/46	12	03
20.				UT-13-007-075-001/27	25	04
21.				UT-13-007-075-001/49	24	03
22.				UT-13-007-075-001/2923	18	03
23.				UT-13-007-075-001/149	15	04
24.			3411	UT-13-007-075-001/59	16	03
25.				UT-13-007-075-001/63	16	03
26.				UT-13-007-075-001/58	30	03
27.				UT-13-007-075-003/119	21	04
28.				UT-13-007-075-003/116	15	03
29.				UT-13-007-075-001/67	24	03
30.		3513007075/RC/2008050564	2813	UT-13-007-075-001/139	0	07
31.				UT-13-007-075-001/142	0	07
32.				UT-13-007-075-001/154	0	10

**Report on Mahatma Gandhi National Rural Employment Guarantee Scheme**

Sl. No.	GP	Work Code	MR No.	JC No. of person demanded employment	Employment provided before issued of MR (in days)	MR issued for number of days
33.				UT-13-007-075-001/136	0	07
34.			2814	UT-13-007-075-001/2922	0	05
35.				UT-13-007-075-001/19	0	03
36.				UT-13-007-075-001/22	0	07
37.				UT-13-007-075-001/135	0	07
38.				UT-13-007-075-001/2854	0	19
39.			2815	UT-13-007-075-001/15	0	06
40.				UT-13-007-075-001/37	0	12
41.				UT-13-007-075-003/122	0	07
42.				UT-13-007-075-003/132	0	07
43.				UT-13-007-075-001/08	0	07
44.				UT-13-007-075-001/44	0	09
45.				UT-13-007-075-003/129	0	11
46.			2816	UT-13-007-075-003/138	0	10
47.		3513007075/RC/2008050564	3283	UT-13-007-075-001/139	18	04
48.				UT-13-007-075-001/142	18	04
49.				UT-13-007-075-001/154	09	04
50.				UT-13-007-075-001/136	06	04
51.			3284	UT-13-007-075-001/2922	05	03
52.				UT-13-007-075-001/34	12	07
53.				UT-13-007-075-001/36	12	04
54.				UT-13-007-075-001/44	08	03
55.				UT-13-007-075-001/2854	09	03
56.				UT-13-007-075-001/43	12	07
57.	Banchuri	3513002195/WC/2008089732	3960	UT-13-002-195-001/136	90	08
58.			6804	UT-13-002-195-001/17	93	06
59.		3513002195/RC/2008079195	1666	UT-13-002-195-001/117	0	07
60.				UT-13-002-195-001/49	0	03
61.		3513002195/RC/2008086782	3779	UT-13-002-195-001/55	97	02
62.				UT-13-002-195-001/107	85	02
63.	Dhar Gaun	3513002046/RC/2008049642	6127	UT-13-002-046-001/50	82	10
64.				UT-13-002-046-001/278	82	10
65.			6126	UT-13-002-046-001/218	82	10
66.				UT-13-002-046-001/45	85	14
67.		3513002/FP/2008058549	6230	UT-13-002-046-001/67	97	2

Sl. No.	GP	Work Code	MR No.	JC No. of person demanded employment	Employment provided before issued of MR (in days)	MR issued for number of days
68.			6914	UT-13-002-046-001/246	81	5
69.				T-13-002-046-001/25	96	4
70.				UT-13-002-046-001/218	79	5
71.				UT-13-002-046-001/241	67	5
72.				UT-13-002-046-001/217	39	5
73.		3513002046/RC/2008077426	3351	UT-13-002-046-001/209	38	6
74.		3513002046/WC/2008120493	3423	UT-13-002-046-001/44	96	4
75.				UT-13-002-046-001/68	82	13
76.				UT-13-002-046-001/72	68	6
77.			4923	UT-13-002-046-001/104	90	9
78.				UT-13-002-046-001/85	91	8
79.				UT-13-002-046-001/192	90	9
80.			5366	UT-13-002-046-001/199	93	6
81.				UT-13-002-046-001/93	92	7
82.		3513002046/LD/2008140235	6017	UT-13-002-046-001/283	91	8
83.			5413	UT-13-002-046-001/12	98	1
84.			4954	UT-13-002-046-001/121	86	10
85.			4608	UT-13-002-046-001/122	91	8
86.			3908	UT-13-002-046-001/173	87	10

**Appendix-4.2**  
(Reference: Paragraph 4.3; Page 30)

**Representation of women in total employment generated**

Year	Total person days of employment generated during the year.	Women persondays of employment generated during the year	Representation of women persondays out of total persondays generated (in per cent)
<i>(figures in lakh)</i>			
<b>State Level</b>			
2019-20	206.10	116.71	57
2020-21	303.60	167.39	55
2021-22	243.18	134.98	56
2022-23	206.46	117.18	57
2023-24	196.92	111.95	57
<b>Total</b>	<b>1156.26</b>	<b>648.21</b>	<b>56</b>
<b>Selected District: Almora</b>			
2019-20	10.56	5.97	57
2020-21	20.88	11.11	53
2021-22	16.95	9.36	55
2022-23	13.98	7.73	55
2023-24	9.80	5.57	57
<b>Total</b>	<b>72.17</b>	<b>39.74</b>	<b>55</b>
<b>Selected District: Tehri Garhwal</b>			
2019-20	28.49	20.87	73
2020-21	47.77	33.72	71
2021-22	33.16	23.66	71
2022-23	29.91	21.89	73
2023-24	30.19	22.32	74
<b>Total</b>	<b>169.52</b>	<b>122.46</b>	<b>72</b>
<b>Selected Block: Bhilangana</b>			
2019-20	5.12	3.98	78
2020-21	8.33	6.07	73
2021-22	5.76	4.22	73
2022-23	4.62	3.54	77
2023-24	4.82	3.75	78
<b>Total</b>	<b>28.65</b>	<b>21.56</b>	<b>75</b>
<b>Selected Block: Narendra Nagar</b>			
2019-20	2.30	1.49	65
2020-21	3.76	2.33	62

Year	Total person days of employment generated during the year.	Women persondays of employment generated during the year	Representation of women persondays out of total persondays generated (in per cent)
2021-22	2.49	1.58	63
2022-23	2.31	1.49	65
2023-24	2.13	1.38	65
<b>Total</b>	<b>12.99</b>	<b>8.27</b>	<b>64</b>
<b>Selected Block: Hawalbagh</b>			
2019-20	1.37	0.61	45
2020-21	2.61	1.15	44
2021-22	1.85	0.88	48
2022-23	1.52	0.75	49
2023-24	1.20	0.63	53
<b>Total</b>	<b>8.55</b>	<b>4.02</b>	<b>47</b>
<b>Selected Block: Takula</b>			
2019-20	0.88	0.48	55
2020-21	1.44	0.75	52
2021-22	1.02	0.57	56
2022-23	0.90	0.51	57
2023-24	0.71	0.42	59
<b>Total</b>	<b>4.95</b>	<b>2.73</b>	<b>55</b>

Source: Data available on NREGASoft.

**Appendix-4.3**  
(Reference: Paragraph 4.4; Page 30)

**Employment generation for differently abled persons at State level**

Year	Registered differently abled person	Differently, abled person provided work	Percentage
2019-20	4657	1506	32
2020-21	5223	2085	40
2021-22	5230	1783	34
2022-23	3558	1487	42
2023-24	3434	1442	42

Source: Data available on NREGASoft.

**Appendix-4.3 (A)**  
(Reference: Paragraph 4.4; Page 30)

**Employment provided to differently abled persons in test checked Districts**

Year	Registered differently abled persons	Differently abled persons provided work	Percentage	Registered differently abled persons	Differently abled persons provided work	Percentage
	Almora			Tehri Garhwal		
2019-20	297	48	16	505	154	30
2020-21	310	92	30	515	247	48
2021-22	320	90	28	528	184	35
2022-23	224	92	41	364	159	44
2023-24	218	66	30	323	143	44

Source: Data available on NREGASoft.

**Appendix-4.3 (B)**  
(Reference: Paragraph 4.4; Page 30)

**Employment provided to differently abled persons in test checked blocks**

Year	Registered differently abled persons	Differently abled persons provided work	Percentage	Registered differently abled persons	Differently abled persons provided work	Percentage
	Hawalbagh Block			Takula Block		
2019-20	20	1	5	14	02	14
2020-21	27	4	15	14	06	43
2021-22	27	9	33	18	05	28
2022-23	14	7	50	12	07	58
2023-24	13	4	31	12	02	17
<b>Total</b>	<b>101</b>	<b>25</b>	<b>25</b>	<b>70</b>	<b>22</b>	<b>31</b>
	Bhilangana Block			Narendra Nagar Block		
2019-20	99	24	24	128	41	32
2020-21	107	42	39	128	70	55
2021-22	109	39	36	132	41	31
2022-23	81	30	37	85	43	51
2023-24	70	25	36	77	36	47
<b>Total</b>	<b>466</b>	<b>160</b>	<b>34</b>	<b>550</b>	<b>231</b>	<b>42</b>

Source: Data available on NREGASoft.

**Appendix-5.1**  
(Reference: Paragraph 5.1; Page 34)

**Status of work executed at selected districts level**

Year	Number of works to be executed	No. of works completed (in percentage)	Expenditure of completed works	No. of Works not completed/ suspended (in percentage)	Expenditure of incomplete works (₹ in crore)	No of works not started (in percentage)
<i>(₹ in crore)</i>						
<b>Name of District: Almora</b>						
2019-20	7,679	2,598 (34)	30.85	3,036 (40)	0.47	2,045 (27)
2020-21	11,358	2,523 (22)	56.79	6,085 (54)	1.36	2,750 (24)
2021-22	16,066	3,003 (19)	42.80	8,383 (52)	2.28	4,680 (29)
2022-23	21,112	5,502 (26)	57.12	9,401 (45)	7.15	6,209 (29)
2023-24	23,700	6,684 (28)	27.74	8,675 (37)	14.79	8,341 (35)
<b>Total</b>	<b>79,915</b>	<b>20,310(25)</b>	<b>215.30</b>	<b>35,580(45)</b>	<b>26.05</b>	<b>24,025(30)</b>
<b>Name of Block: Tehri Garhwal</b>						
2019-20	10,130	2610	74.24	4956(49)	1.86	25,64(26)
2020-21	15,342	3504	124.36	7731(50)	4.55	4,107(27)
2021-22	19,557	2916	83.00	10580(54)	3.39	6,061(31)
2022-23	23,851	6621	110.60	9354(39)	10.60	7,876(33)
2023-24	27,528	5067	71.52	11471(42)	38.81	10,990(40)
<b>Total</b>	<b>96,408</b>	<b>20718</b>	<b>463.72</b>	<b>44092(46)</b>	<b>59.21</b>	<b>31,598(33)</b>
<b>Grand Total</b>	<b>1,76,323</b>	<b>41,028</b>	<b>679.02</b>	<b>79,672(45)</b>	<b>85.26</b>	<b>55,623(32)</b>

**Appendix-5.2**  
(Reference: Paragraph 5.1; Page 34)

**Status of work executed at selected blocks level**

Year	Number of works to be executed	No. of works completed	Expenditure on completed works	No. of Works not completed/suspended	Expenditure on incomplete works	No of works not started
<i>(₹ in lakh)</i>						
<b>Name of Block: Hawalbagh</b>						
2019-20	797	263	424.01	371	7.38	163
2020-21	1,225	302	803.72	662	7.69	261
2021-22	1,689	264	463.88	937	15.61	488
2022-23	2,129	642	797.91	769	56.71	718
2023-24	2,453	750	464.37	733	158.45	970
<b>Total</b>	<b>8,293</b>	<b>2,221</b>	<b>2,953.89</b>	<b>3472</b>	<b>245.84</b>	<b>2,600</b>
<b>Name of Block: Takula</b>						
2019-20	682	238	208.40	273	4.93	171
2020-21	885	203	370.77	450	4.71	232
2021-22	1,203	214	257.98	640	8.16	349
2022-23	1,520	378	366.22	680	44.25	462
2023-24	1,909	541	202.57	710	87.35	658
<b>Total</b>	<b>6,199</b>	<b>1,574</b>	<b>1,405.94</b>	<b>2,753</b>	<b>149.40</b>	<b>1,872</b>
<b>Name of Block: Bhilangana</b>						
2019-20	1,530	280	1,451.79	890	45.79	360
2020-21	2,032	330	2,339.15	1,166	79.30	536
2021-22	2,742	503	1,538.71	1,420	82.85	819
2022-23	3,109	809	1,694.64	1,206	256.60	1,094
2023-24	3,400	511	1,040.63	1,320	714.27	1,569
<b>Total</b>	<b>12,813</b>	<b>2,433</b>	<b>8,064.92</b>	<b>6,002</b>	<b>1178.81</b>	<b>4,378</b>
<b>Name of Block: Narendra Nagar</b>						
2019-20	769	106	455.03	470	8.63	193
2020-21	1,519	450	906.80	660	3.95	409
2021-22	2,249	324	563.08	1051	5.00	874
2022-23	2,629	645	740.40	859	38.58	1125
2023-24	2,837	532	436.16	836	244.70	1469
<b>Total</b>	<b>10,003</b>	<b>2,057</b>	<b>3101.47</b>	<b>3,876</b>	<b>300.86</b>	<b>4,070</b>
<b>Grand Total</b>	<b>37,308</b>	<b>8,285</b>	<b>15,526.22</b>	<b>16,103</b>	<b>1,874.91</b>	<b>12,920</b>

**Appendix-5.3**  
(Reference: Paragraph 5.1; Page 34)

**Status of work completed in selected GPs level**

Name of the GP	Year	Number of works for which work code Generated	Number of works completed	Number of works incomplete/ongoing	Number of works not started
Kasun	2019-20	12	09	0	03
	2020-21	20	06	0	14
	2021-22	30	21	0	09
	2022-23	20	11	0	09
	2023-24	20	03	07	10
Matena	2019-20	15	11	0	04
	2020-21	43	23	0	20
	2021-22	31	08	01	22
	2022-23	26	06	04	16
	2023-24	24	02	04	18
Odlá	2019-20	04	01	0	03
	2020-21	03	02	0	01
	2021-22	02	01	0	01
	2022-23	02	01	0	01
	2023-24	04	02	01	01
Tatik	2019-20	06	02	0	04
	2020-21	06	03	0	03
	2021-22	09	04	01	04
	2022-23	03	0	02	01
	2023-24	07	01	01	05
Bunga	2019-20	07	04	0	03
	2020-21	15	10	0	05
	2021-22	09	05	01	03
	2022-23	01	01	0	0
	2023-24	13	04	0	09
Dhaulara	2019-20	07	05	0	02
	2020-21	27	12	0	15
	2021-22	12	12	0	0
	2022-23	10	07	01	02
	2023-24	17	06	05	06
Esalna	2019-20	04	02	0	02

*Report on Mahatma Gandhi National Rural Employment Guarantee Scheme*

Name of the GP	Year	Number of works for which work code Generated	Number of works completed	Number of works incomplete/ongoing	Number of works not started
	2020-21	09	03	0	06
	2021-22	13	06	0	07
	2022-23	05	04	0	01
	2023-24	07	02	05	0
Jeetap	2019-20	08	04	0	04
	2020-21	12	09	0	03
	2021-22	23	17	0	06
	2022-23	17	12	0	05
	2023-24	23	12	08	03
Akhodi	2019-20	04	02	0	02
	2020-21	14	04	0	10
	2021-22	16	01	0	15
	2022-23	11	01	02	08
	2023-24	33	02	02	29
Banchuri	2019-20	07	03	0	04
	2020-21	08	04	0	04
	2021-22	06	05	0	01
	2022-23	08	02	01	05
	2023-24	06	02	01	03
Dhar Gaun	2019-20	13	05	0	08
	2020-21	14	08	0	06
	2021-22	28	05	0	23
	2022-23	20	09	0	11
	2023-24	25	04	05	16
Meher Gaun	2019-20	09	06	0	03
	2020-21	07	04	0	03
	2021-22	10	04	0	06
	2022-23	19	01	02	16
	2023-24	15	01	03	11
Dandli	2019-20	05	02	0	03
	2020-21	07	06	0	01
	2021-22	07	02	0	05
	2022-23	09	02	02	05
	2023-24	07	02	04	01

Name of the GP	Year	Number of works for which work code Generated	Number of works completed	Number of works incomplete/ongoing	Number of works not started
Khanana	2019-20	06	03	0	03
	2020-21	08	03	0	05
	2021-22	05	03	0	02
	2022-23	04	01	02	01
	2023-24	07	02	03	02
Phart	2019-20	06	05	0	01
	2020-21	10	05	0	05
	2021-22	13	02	0	11
	2022-23	07	05	0	02
	2023-24	08	03	02	03
Thanyul	2019-20	03	01	0	02
	2020-21	07	04	0	03
	2021-22	03	0	0	03
	2022-23	04	01	0	03
	2023-24	05	01	0	04
<b>Total</b>		<b>930</b>	<b>380</b>	<b>70</b>	<b>480</b>

**Appendix-5.4**  
(Reference: Paragraph 5.7; Page 46)

**Non-deduction of Royalty**

Sl. No.	Name of GP	Name of work	Work Code	Royalty to be deducted as per MB
1	<b>Akhodi</b>	Chek Dam Nirman	3513002004/WC/2008121280	30,250.22
2		Chek Dam Nirman	3513002004/WC/2008121281	17,548.00
3		Chek Dam Nirman	3513002004/WC/2008121287	28,066.50
4		Bhumi Sudhar	3513002004/WC/2008111695	13,154.68
5		Chahal Nirman	3513002004/WH/2008043819	9,333.00
6		CC Marg Nirman	3513002004/RC/2008089937	39,508.00
7	<b>Banchuri</b>	Land Development	3513002195/LD/2008111042	19,357.80
8		Land Development	3513002195/LD/2008065069	30,086.00
9		CC Marg	3513002195/RC/2008086782	30,605.96
10		Land Development	3513002195/LD/2008087279	30,330.30
11		Land Development	3513002195/LD/2008087280	32,875.92
12		CC Marg	3513002195/RC/2008079195	26,411.00
13		CC Marg	3513002195/RC/2008079196	14,791.70
14		CC Marg	3513002195/RC/2008079197	16,402.54
15	<b>Dandli</b>	Land Development	3513007075/LD/2008181899	11,306.82
16	<b>Dhar Gaun</b>	Gul Nirman Karya	3513002046/IC/2008047237	25,029.00
17		Flood Protection work	3513002/FP/2008048549	36,960.00
18		Chek Dam Nirman	3513002046/WC/2008120493	18,480.00
19		Flood Protection work	3513002046/FP/2008048664	59,698.00
20	<b>Meher Gaun</b>	Land Development	3513002103/LD/2008109982	11,474.54
21		Land Development	3513002103/LD/2008051510	14,784.00
22		Land Development	3513002103/LD/2008135879	3,277.12
23		Land Development	3513002103/LD/2008145728	25,718.00
24		CC Marg Nirman	3513002103/RC/2008087252	7,392.00
25		Land Development	3513002103/LD/2008138008	43,274.00
26		Check dam	3513002103/LD/2008158106	7,963.39
27		Gul Nirman Karya	3513002103/IC/2008047400	6,237.00
28		Land Development	3513002103/LD/2008109980	14,519.00
29		Boundary wall	3513002103/LD/2008069698	13,558.16
<b>Total</b>				<b>6,38,392.65</b>

**Appendix-5.5**  
(Reference: Paragraph 5.8; Page 47)

**Details of Muster rolls having anomalies in attendance led to less payment of labourer**

Sl. No.	GP	work code	Muster roll No.	Finding	Person	Total Days	Wage Rate	Amount of Objection
1.	Akhodi	3513002/FP/2008052532	4629	No payment has been made by deducting 11 days' attendance of Sahadei and marking it as "NIL".	1	11	201	2211
2.		3513002004/RC/2008048474	658	Sher Singh's 14 days' attendance has been struck through and no payment has been made.	1	14	204	2856
3.		3513002004/RC/2008048474	659	Buddhi Singh and Karishna Devi's 14-14 days attendance has been struck through and no payment has been made.	2	28	204	5712
4.		3513002/FP/2008052532	5756	Uttam Singh's 14 days' attendance has been struck through, marking it as "NIL" no payment has been made.	1	14	201	2814
5.		3513002/FP/2008052532	5757	No payment has been made by strikethrough 14 days' attendance of Jamna Devi and marking it as "NIL".	1	14	201	2814
6.	Banchuri	3513002195/WC/2008089732	228	Sushila Devi has worked for 10 days but has been shown absent on all the days in the NREGASOFT and no payment has been made.	1	10	204	2040
7.		3513002195/WC/2008089732	830	Saab Singh's 14 days' attendance has been struck through, marking remarks "attendance changed to Nil due to non availability of bank account" no payment has been made.	1	14	204	2856
8.		3513002195/LD/2008087279	6915	Shankar Singh's 14 days' attendance has been struck through, marking remarks "attendance changed to Nil due to non availability of bank account no payment has been made.	1	14	201	2814
9.	Esalna	3507007034/DP/2008057933	327	Gireesh Chandra Pant has worked for 12 days but has been shown absent on all the days in the NREGASOFT and no payment has been made.	1	12	201	2412
10.		3507007034/DP/2008057933	972	Kunti Devi's 12 days attendance has been struck through and no payment has been made.	1	12	182	2184
11.	Matena	3507009080/WC/2008112515	581	MR is not uploaded in MIS so no payment has been done. Miscalculation of days and wrong attendance marking has been done.	3	27	230	6210
12.		3507009080/IF/2008183534	1016	One day's labor of four workers has been deducted	4	4	237	948
13.		3507009080/LD/2008135341	2525	Out of 12 days of Mukesh Kumar's attendance, five days were shown as absent by overwriting and only seven days were paid.	1	5	213	1065
14.		3507009080/WC/2008112515	3865	Attendance of four days of five workers has been struck through and no payment has been made for same.	5	20	213	4260

**Report on Mahatma Gandhi National Rural Employment Guarantee Scheme**

Sl. No.	GP	work code	Muster roll No.	Finding	Person	Total Days	Wage Rate	Amount of Objection
15.	Odla	3507009085/WC/2008066065	2986	One day's labor of two workers has been shown as absent by overwriting	2	2	182	364
16.	Tatik	3507009121/LD/2008131131	3914	Jagdesb Laal's 12 days attendance has been struck through and no payment has been made.	1	12	204	2448
17.		3507009121/WC/2008102466	5424	Vishan Singh Worked for 10 days but paid only for 09 days	1	1	219	219
18.	Thanyoul	3513007085/DP/2008060471	2412	Ten days attendance of Yudhveer has been changed to absence by overwriting attendance and no payment has been made.	1	10	201	2010
<b>Total</b>					<b>29</b>	<b>224</b>		<b>46,237</b>

**Appendix-5.6**  
(Reference: Paragraph 5.8; Page 47)

Original MR not found in file

Sl. No.	GP	work code	MR No.	Wage Rate	No. of Worker	Total Days of MR	Amount of Wage paid
1	Akhodi	3513002004/DP/2008061872	424	213	2	4	852
2		3513002004/DP/2008061872	2185	213	3	18	3,834
3	Dandli	3513007075/WC/2008087164	72	204	5	30	6,120
4	Dhaulara	3507007030/IF/2008160509	2314	230	1	1	230
5	Esalna	3507007034/DP/2008056794	844	182	11	55	10,010
6	Jeetap	3507007042/LD/2008139829	2045	204	2	24	4,896
7		3507007042/RC/2008060507	1217	204	14	168	34,272
8	Matena	3507009080/IF/2008157109	1386	230	2	20	4,600
9		3507009080/IF/2008183531	2259	237	6	50	11,850
10	Meher Gaun	3513002103/IC/2008047400	4608	182	10	140	25,480
11		3513002103/IC/2008047400	4609	182	9	126	22,932
12		3513002103/LD/2008051510	3018	182	9	126	22,932
13		3513002103/LD/2008145728	3724	213	9	117	24,921
<b>Total</b>					<b>83</b>	<b>879</b>	<b>1,72,929</b>

Appendix-5.7  
(Reference: Paragraph 5.8; Page 47)

Doubtful Attendance

Sl. No.	Name of GP	Work Code	Date of start/ completion of Muster Roll	Muster Roll No.	Date of muster roll printing	Rate of wages	No. of person involved	Doubtful Attendance (in person days)	Total Payment	
1	Akhodi	3513002004/DP/2008061872	02-02-21 to 17-02-21	9158	11-02-21	201	8	72	14,472	
2			02-02-21 to 17-02-21	9159	11-02-21	201	6	48	9,648	
3		3513002004/WC/2008071952	02-07-20 to 17-07-20	2227	10-07-20	201	10	70	14,070	
4			02-07-20 to 17-07-20	2228	10-07-20	201	5	35	7,035	
5		3513002/FP/2008052532	16-09-20 to 01-10-20	4629	21-09-20	201	7	7	1,407	
6			16-09-20 to 01-10-20	4630	21-09-20	201	4	4	804	
7	Dandli	3513007075/IF/IAY/52754	13-10-23 to 28-10-23	2207	02-11-23	230	2	28	6,440	
8		3513007075/RC/2008042853	13-03-20 to 19-03-20	3375	19-03-20	182	1	6	1,092	
9			13-03-20 to 19-03-20	3374	19-03-20	182	10	60	10,920	
10		3513007075/WC/2008065671	13-01-20 to 26-01-20	1443	16-01-20	182	7	21	3,822	
11			13-01-20 to 26-01-20	1444	16-01-20	182	6	18	3,276	
12			13-01-20 to 26-01-20	1445	16-01-20	182	4	12	2,184	
13			05-02-20 to 18-02-20	2123	18-02-20	182	4	33	6,006	
14		3513007075/LD/2008116142	02-07-22 to 15-07-22	1139	16-07-22	213	10	120	25,560	
15			02-07-22 to 15-07-22	1140	16-07-22	213	10	42	8,946	
16		3513007075/WC/2008087161	24-04-21 to 30-04-21	71	28-04-21	204	5	20	4,080	
17		3513007075/FP/2008068498	09-12-22 to 15-12-22	2944	12-12-22	213	10	30	6,390	
18			09-12-22 to 15-12-22	2945	12-12-22	213	9	27	5,751	
19		Dhar Gaon	3513002046/RC/2008077426	27-07-22 to 11-08-22	2488	30-07-22	213	8	24	5,112
20				20-06-22 to 05-07-22	1907	06-07-22	213	4	56	11,928
21			3513002046/RC/2008049642	10-09-20 to 25-09-20	4259	15-09-20	201	5	25	5,025
22				10-09-20 to 25-09-20	4258	15-09-20	201	10	50	10,050
23				10-09-20 to 25-09-20	4257	15-09-20	201	10	50	10,050
24				10-09-20 to 25-09-20	4256	15-09-20	201	10	50	10,050
25	3513002/FP/2008058549		09-12-21 to 24-12-21	4380	10-12-21	204	3	3	612	
26			09-12-21 to 24-12-21	4379	10-12-21	204	10	10	2,040	
27			09-12-21 to 24-12-21	4378	10-12-21	204	10	10	2,040	
28	Khanana		3513007062/LD/2008165017	10-12-22 to 22-12-22	3021	16-12-22	213	10	60	12,780
29		10-12-22 to 22-12-22		3022	16-12-22	213	9	54	11,502	
30		23-04-23 to 06-05-23		253	27-04-23	230	5	20	4,600	

Sl. No.	Name of GP	Work Code	Date of start/ completion of Muster Roll	Muster Roll No.	Date of muster roll printing	Rate of wages	No. of person involved	Doubtful Attendance (in person days)	Total Payment	
31			23-04-23 to 06-05-23	252	27-04-23	230	10	40	9,200	
32			23-04-23 to 06-05-23	251	27-04-23	230	10	40	9,200	
33			23-04-23 to 06-05-23	250	27-04-23	230	10	40	9,200	
34			23-04-23 to 06-05-23	249	27-04-23	230	10	40	9,200	
35			23-04-23 to 06-05-23	248	27-04-23	230	9	36	8,280	
36		3513007062/LC/2008115989		19-09-22 to 25-09-22	2028	28-09-22	213	10	58	12,354
37				19-09-22 to 25-09-22	2029	28-09-22	213	6	34	7,242
38				15-12-22 to 27-12-22	3138	16-12-22	213	10	10	2,130
39				15-12-22 to 27-12-22	3139	16-12-22	213	9	9	1,917
40				15-05-23 to 27-05-23	550	19-05-23	230	10	40	9,200
41				15-05-23 to 27-05-23	551	19-05-23	230	10	40	9,200
42				15-05-23 to 27-05-23	552	19-05-23	230	10	40	9,200
43				15-05-23 to 27-05-23	561	19-05-23	230	3	9	2,070
44		3513007062/WC/2008119739		10-12-22 to 22-12-22	3023	16-12-22	213	10	60	12,780
45				10-12-22 to 22-12-22	3024	16-12-22	213	8	48	10,224
46		Meher Gaon	3513002103/LD/2008138008	19-09-22 to 04-10-22	3267	20-09-22	213	9	9	1,917
47				19-09-22 to 04-10-22	3266	20-09-22	213	10	10	2,130
48				29-12-22 to 13-01-23	5353	09-01-23	213	8	80	17,040
49				29-12-22 to 13-01-23	5352	09-01-23	213	10	100	21,300
50	3513002103/LD/2008109980			19-08-21 to 03-09-21	2356	03-09-21	204	5	65	13,260
51				19-08-21 to 03-09-21	2355	03-09-21	204	2	26	5,304
52				19-08-21 to 03-09-21	2354	03-09-21	204	8	104	21,216
53				19-08-21 to 03-09-21	2353	03-09-21	204	7	91	18,564
54				19-08-21 to 03-09-21	2352	03-09-21	204	7	91	18,564
55				19-08-21 to 03-09-21	2351	03-09-21	204	5	65	13,260
56				19-08-21 to 03-09-21	2350	03-09-21	204	6	78	15,912
57	3513002103/LD/2008069698			30-04-20 to 15-05-20	93	05-05-20	201	5	25	5,025
58				30-04-20 to 15-05-20	94	05-05-20	201	5	25	5,025
59				30-04-20 to 15-05-20	95	05-05-20	201	7	35	7,035
60				30-04-20 to 15-05-20	96	05-05-20	291	4	20	5,820
61	Thanyoul		3513007085/LD/2008103633	21-03-21 to 29-03-21	4650	25-03-21	201	8	32	6,432
62				19-09-22 to 25-09-22	1994	26-09-22	213	8	48	10,224
63			3513007085/LD/2008103631	19-03-21 to 29-03-21	4649	25-03-21	201	8	36	7,236

**Report on Mahatma Gandhi National Rural Employment Guarantee Scheme**

Sl. No.	Name of GP	Work Code	Date of start/ completion of Muster Roll	Muster Roll No.	Date of muster roll printing	Rate of wages	No. of person involved	Doubtful Attendance (in person days)	Total Payment	
64		3513007085/RC/2008042042	13-10-20 to 25-01-20	1452	16-01-20	182	7	21	3,822	
65			22-02-20 to 28-02-20	2749	25-02-20	182	5	15	2,730	
66			22-02-20 to 28-02-20	2750	25-02-20	182	8	24	4,368	
<b>Total</b>								<b>489</b>	<b>2,609</b>	<b>5,45,273</b>

**Appendix-5.8**  
(Reference: Paragraph 5.8; Page 48)

**Delayed payment for Skilled/Semi-skilled labour**

Sl. No.	GP	Work Code	MR No.	FTO No.	Date of last day of MR	FTO date	Bank account credit date	Days taken to generate FTO	Delay to credit in Bank Account	No. of person
A	B	C	D	E	F	G	H	I=G-F	J=H-F-15	K
1	Akhodi	3513002/FP/2008052532	6715	UT3513002_090221FTO_178647	07-12-20	09-02-21	28-06-21	64	188	5
2	Akhodi	3513002/FP/2008052532	6714	UT3513002_090221FTO_178647	07-12-20	09-02-21	28-06-21	64	188	5
3	Banchuri	3513002195/LD/2008065069	7178	UT3513002_220520FTO_18011	27-03-20	22-05-20	29-05-20	56	48	5
4	Bunga	3507007024/IF/2008108015	1951	0121EATPAYREQ1801202435260	12-01-24	18-01-24	11-03-24	6	44	1
5	Bunga	3507007024/LD/2008138436	2772	0121EATPAYREQ2903202335556	28-03-23	29-03-23	03-06-23	1	52	1
6	Bunga	3507007024/LD/2008087698	1314	UT3507007_061020FTO_104090	02-10-20	06-10-20	11-02-21	4	117	1
7	Dhar Gaon	3513002046/IC/2008047237	6322	UT3513002_150520FTO_13284	28-03-20	15-05-20	29-05-20	48	47	1
8	Dhar Gaon	3513002046/IC/2008047237	6321	UT3513002_150520FTO_13284	12-03-20	15-05-20	29-05-20	64	63	1
9	Dhar Gaon	3513002046/RC/2008049642	8218	UT3513002_040221FTO_174009	29-01-21	04-02-21	28-06-21	6	135	2
10	Dhar Gaon	3513002046/RC/2008077426	3355	0121EATPAYREQ0205202335201	06-10-22	02-05-23	03-05-23	208	194	2
11	Dhar Gaon	3513002046/RC/2008049642	6129	UT3513002_040221FTO_174009	18-11-20	04-02-21	28-06-21	78	207	2
12	Dhar Gaon	3513002046/RC/2008049642	5352	UT3513002_040221FTO_174009	29-10-20	04-02-21	28-06-21	98	227	2
13	Dhar Gaon	3513002046/RC/2008049642	5001	UT3513002_040221FTO_174009	13-10-20	04-02-21	28-06-21	114	243	2
14	Dhar Gaon	3513002046/RC/2008077085	1760	0121EATPAYREQ2308202335150	30-06-22	23-08-23	28-08-23	419	409	1
15	Dhar Gaon	3513002046/RC/2008077085	1280	0121EATPAYREQ2308202335150	07-06-22	23-08-23	28-08-23	442	432	1
16	Dhar Gaon	3513002046/RC/2008077085	879	0121EATPAYREQ2308202335150	19-05-22	23-08-23	28-08-23	461	451	1
17	Dhar Gaon	3513002046/FP/2008048664	6658	0121EATPAYREQ1107202235835	05-12-20	11-07-22	12-07-22	583	569	1
18	Dhaulara	3507007030/IC/2008095174	297	0121EATPAYREQ1807202235647	27-04-22	18-07-22	19-07-22	82	68	1
19	Dhaulara	3507007030/IC/2008095174	296	0121EATPAYREQ1807202235650	20-04-22	18-07-22	19-07-22	89	75	3
20	Dhaulara	3507007030/IF/2008091261	797	0121EATPAYREQ1807202235606	05-09-21	18-07-22	19-07-22	316	302	1
21	Dhaulara	3507007030/IF/2008137119	10	0121EATPAYREQ150920233523	16-04-22	15-09-23	06-10-23	517	523	1
22	Jeetap	3507007042/LD/2008165940	2082	0121EATPAYREQ2802202335106	24-01-23	28-02-23	14-03-23	34	33	2
23	Jeetap	3507007042/RC/2008087167	2085	0121EATPAYREQ2802202335102	25-01-23	28-02-23	14-03-23	34	33	2
24	Jeetap	3507007042/IC/2008167454	1752	0121EATPAYREQ1801202435258	14-01-24	18-01-24	11-03-24	4	42	2
25	Jeetap	3507007042/IC/2008167453	1369	0121EATPAYREQ17022024352	19-12-23	17-02-24	11-03-24	60	68	5
26	Jeetap	3507007042/RC/2008087167	1111	0121EATPAYREQ201120233574	20-10-23	20-11-23	11-03-24	31	128	1
27	Jeetap	3507007042/IC/2008094159	238	0121EATPAYREQ261220223516	28-04-22	26-12-22	17-01-23	242	249	1
28	Jeetap	3507007042/DP/2008066041	506	0121EATPAYREQ1807202235601	25-07-21	18-07-22	19-07-22	358	344	2

**Report on Mahatma Gandhi National Rural Employment Guarantee Scheme**

Sl. No.	GP	Work Code	MR No.	FTO No.	Date of last day of MR	FTO date	Bank account credit date	Days taken to generate FTO	Delay to credit in Bank Account	No. of person
29	Kasun	3507009057/RC/2008084545	3526	0121EATPAYREQ291220223552	27-10-22	29-12-22	17-01-23	63	67	1
30	Kasun	3507009057/RC/2008084545	3892	0121EATPAYREQ0312202235114	28-11-22	03-12-22	14-03-23	5	91	1
31	Matena	3507009080/WC/2008125597	693	0121EATPAYREQ12082024359	25-07-24	12-08-24	20-09-24	18	42	1
32	Matena	3507009080/LD/2008122591	306	0121EATPAYREQ050520223544	24-04-22	05-05-22	19-07-22	11	71	1
33	Matena	3507009080/LD/2008090062	3864	0121EATPAYREQ13102023351	24-11-22	13-10-23	16-11-23	323	342	1
34	Matena	3507009080/LD/2008090062	3649	0121EATPAYREQ1003202335166	10-11-22	10-03-23	14-03-23	120	109	4
35	Matena	3507009080/LD/2008090062	5809	UT3507009_200221FTO_186223	25-01-21	20-02-21	23-06-21	26	134	2
36	Matena	3507009080/WC/2008066513	3302	UT3507009_290920FTO_98759	05-09-20	29-09-20	04-02-21	24	137	1
37	Matena	3507009080/LD/2008122591	3758	0121EATPAYREQ110320223544	10-01-22	11-03-22	19-07-22	60	175	3
38	Matena	3507009080/LD/2008090062	5184	UT3507009_200221FTO_186223	11-12-20	20-02-21	23-06-21	71	179	2
39	Matena	3507009080/WC/2008093449	3323	0121EATPAYREQ240820223523	27-12-21	24-08-22	24-08-22	240	225	3
40	Matena	3507009080/LD/2008122591	3220	0121EATPAYREQ0607202235171	23-12-21	06-07-22	19-07-22	195	193	3
41	Matena	3507009080/WC/2008093449	5195	0121EATPAYREQ101020223517	15-03-22	10-10-22	12-10-22	209	196	1
42	Matena	3507009080/LD/2008090062	4931	UT3507009_200221FTO_186223	22-11-20	20-02-21	23-06-21	90	198	2
43	Matena	3507009080/LD/2008122591	2904	0121EATPAYREQ0607202235171	09-12-21	06-07-22	19-07-22	209	207	3
44	Matena	3507009080/WC/2008093449	2731	0121EATPAYREQ0607202235167	29-11-21	06-07-22	19-07-22	219	217	3
45	Matena	3507009080/LD/2008122591	2663	0121EATPAYREQ0607202235171	24-11-21	06-07-22	19-07-22	224	222	2
46	Meher Gaun	3513002103/LD/2008069698	6582	UT3513002_120520FTO_10760	18-03-20	12-05-20	13-05-20	55	41	4
47	Meher Gaun	3513002103/LD/2008051510	5927	UT3513002_120520FTO_10760	02-03-20	12-05-20	13-05-20	71	57	5
48	Meher Gaun	3513002103/IC/2008047400	5509	UT3513002_120520FTO_10760	23-02-20	12-05-20	13-05-20	79	65	5
49	Meher Gaun	3513002103/LD/2008135879	5306	0121EATPAYREQ1107202235835	20-01-22	11-07-22	11-07-22	172	157	3
50	Meher Gaun	3513002103/LD/2008069698	703	UT3513002_081020FTO_106656	31-05-20	08-10-20	24-12-20	130	192	5
51	Odla	3507009085/LD/2008074764	2256	UT3507009_300720FTO_59094	27-07-20	30-07-20	07-10-20	2	56	2
52	Odla	3507009085/RC/2008071749	4484	0121EATPAYREQ050420233565	20-01-23	05-04-23	01-05-23	75	86	1
53	Odla	3507009085/LD/2008074764	1208	UT3507009_230620FTO_37018	21-06-20	23-06-20	07-10-20	2	93	2
54	Odla	3507009085/LD/2008074764	6415	UT3507009_070321FTO_194519	03-03-21	07-03-21	23-06-21	4	97	1
55	Odla	3507009085/WC/2008076661	6414	UT3507009_070321FTO_194519	01-03-21	07-03-21	23-06-21	6	99	1
56	Odla	3507009085/LD/2008074764	1671	UT3507009_280820FTO_75899	07-07-20	28-08-20	16-12-20	52	147	2
57	Odla	3507009085/DP/2008060734	1620	0121EATPAYREQ0607202235170	07-09-21	06-07-22	19-07-22	302	300	2
58	Tatik	3507009121/RC/2008084759	3811	0121EATPAYREQ291220223552	21-11-22	29-12-22	17-01-23	38	42	4
59	Tatik	3507009121/LD/2008131131	272	0121EATPAYREQ210620223514	22-04-22	21-06-22	19-07-22	60	73	2
60	Tatik	3507009121/LD/2008131131	5291	0121EATPAYREQ1704202235344	24-03-22	17-04-22	19-07-22	24	102	2

Sl. No.	GP	Work Code	MR No.	FTO No.	Date of last day of MR	FTO date	Bank account credit date	Days taken to generate FTO	Delay to credit in Bank Account	No. of person
61	Tatik	3507009121/LD/2008131131	4435	0121EATPAYREQ050220223517	02-02-22	05-02-22	19-07-22	3	152	2
62	Tatik	3507009121/LD/2008160753	5423	0121EATPAYREQ15092023357	31-03-23	15-09-23	03-10-23	168	171	3
63	Tatik	3507009121/LD/2008131131	3915	0121EATPAYREQ050220223517	14-01-22	05-02-22	19-07-22	22	171	2
64	Tatik	3507009121/WC/2008102466	2549	0121EATPAYREQ0607202235169	15-11-21	06-07-22	19-07-22	233	231	2
65	Tatik	3507009121/WC/2008102466	2298	0121EATPAYREQ0607202235169	29-10-21	06-07-22	19-07-22	250	248	2
66	Tatik	3507009121/WC/2008089222	1490	0121EATPAYREQ0607202235169	30-08-21	06-07-22	19-07-22	310	308	2
67	Tatik	3507009121/WC/2008089222	1310	0121EATPAYREQ0607202235169	13-08-21	06-07-22	19-07-22	327	325	2
68	Tatik	3507009121/WC/2008077699	5158	0121EATPAYREQ1704202235146	08-12-20	17-04-22	20-04-22	495	483	2
<b>Total</b>										<b>147</b>

Appendix-5.9  
(Reference: Paragraph 5.8; Page 48)

Delay in Material Payment

Sl. No.	GP	Work Code	Bill No.	Date of Bill	FTO No.	FTO date	account credit	Delay in generation of FTO	days taken to Bank account credit From Date of Bill
A	B	C	D	E	F	G	H	I=(G-E)-8	J=H-E
1	Akhodi	3513002004/DP/2008061872	245	03-10-20	UT3513002_081020FTO_106856	08-10-20	14-10-20	On time	11
2	Akhodi	3513002004/DP/2008061872	247	27-09-20	UT3513002_081020FTO_106856	08-10-20	14-10-20	3	17
3	Akhodi	3513002004/DP/2008061872	246	27-09-20	UT3513002_081020FTO_106856	08-10-20	14-10-20	3	17
4	Akhodi	3513002004/DP/2008061872	249	16-09-20	UT3513002_081020FTO_106856	08-10-20	14-10-20	14	28
5	Akhodi	3513002004/DP/2008061872	248	16-09-20	UT3513002_081020FTO_106856	08-10-20	14-10-20	14	28
6	Akhodi	3513002/FP/2008052532	107	11-12-20	UT3513002_080121FTO_156884	08-01-21	11-01-21	20	31
7	Akhodi	3513002004/DP/2008061872	151	11-07-22	0121EATPAYREQ1810202235216	18-10-22	21-10-22	91	102
8	Akhodi	3513002004/WC/2008121280	391	03-01-23	0121EATPAYREQ1105202335170	11-05-23	12-05-23	120	129
9	Akhodi	3513002004/WC/2008121280	387	02-01-23	0121EATPAYREQ1105202335170	11-05-23	12-05-23	121	130
10	Akhodi	3513002004/WC/2008121280	383	01-01-23	0121EATPAYREQ1105202335170	11-05-23	12-05-23	122	131
11	Akhodi	3513002004/RC/2008089937	208	18-09-23	0121EATPAYREQ0712202335110	07-12-23	12-03-24	72	176
12	Akhodi	3513002004/RC/2008089937	203	13-09-23	0121EATPAYREQ0712202335110	07-12-23	12-03-24	77	181
13	Akhodi	3513002004/WC/2008121281	392	03-01-23	0121EATPAYREQ2508202335131	25-08-23	28-08-23	226	237
14	Akhodi	3513002004/WC/2008121281	388	02-01-23	0121EATPAYREQ2508202335131	25-08-23	28-08-23	227	238
15	Akhodi	3513002004/WC/2008121281	384	01-01-23	0121EATPAYREQ2508202335131	25-08-23	28-08-23	228	239
16	Akhodi	3513002004/WC/2008128613	125	05-01-24	0121EATPAYREQ090320243537	09-03-24	18-09-24	56	257
17	Akhodi	3513002004/WC/2008128613	122	04-01-24	0121EATPAYREQ090320243537	09-03-24	18-09-24	57	258
18	Akhodi	3513002004/WC/2008128613	119	03-01-24	0121EATPAYREQ090320243537	09-03-24	18-09-24	58	259
19	Akhodi	3513002004/RC/2008089937	308	08-10-23	0121EATPAYREQ1709202435254	17-09-24	18-09-24	337	346
20	Akhodi	3513002004/RC/2008089937	140	20-09-23	0121EATPAYREQ1709202435254	17-09-24	18-09-24	355	364
21	Akhodi	3513002004/DP/2008132539	298	18-08-23	0121EATPAYREQ170920243566	17-09-24	18-09-24	388	397
22	Banchuri	3513002195/RC/2008079197	2335	09-03-21	UT3513002_180621FTO_23993	18-06-21	28-06-21	93	111
23	Banchuri	3513002195/WC/2008089732	2278	20-02-21	UT3513002_180621FTO_23993	18-06-21	28-06-21	110	128
24	Banchuri	3513002195/RC/2008086782	147	20-09-23	0121EATPAYREQ0712202335174	07-12-23	12-03-24	70	174
25	Banchuri	3513002195/RC/2008086782	141	15-09-23	0121EATPAYREQ0712202335174	07-12-23	12-03-24	75	179
26	Banchuri	3513002195/RC/2008079196	271	05-11-23	0121EATPAYREQ030320243532	03-03-24	17-07-24	111	255
27	Banchuri	3513002195/RC/2008079196	740	28-10-23	0121EATPAYREQ030320243532	03-03-24	17-07-24	119	263
28	Banchuri	3513002195/RC/2008079197	142	15-09-23	0121EATPAYREQ0712202335172	07-12-23	17-07-24	75	306
29	Banchuri	3513002195/RC/2008079195	693	04-04-23	0121EATPAYREQ2608202335264	26-08-23	12-03-24	136	343

Sl. No.	GP	Work Code	Bill No.	Date of Bill	FTO No.	FTO date	account credit	Delay in generation of FTO	days taken to Bank account credit From Date of Bill
30	Banchuri	3513002195/LD/2008065069	777	20-05-20	UT3513002_180621FTO_24118	18-06-21	28-06-21	386	404
31	Bunga	3507007024/IF/2008108015	477	30-12-23	0121EATPAYREQ1103202435157	11-03-24	11-03-24	64	72
32	Bunga	3507007024/LD/2008087698	325	04-03-21	UT3507007_170621FTO_22976	17-06-21	23-06-21	97	111
33	Dandli	3513007075/RC/2008050564	544	23-01-21	UT3513007_040221FTO_174320	04-02-21	06-02-21	4	14
34	Dandli	3513007075/DP/2008060472	543	23-01-21	UT3513007_040221FTO_174325	03-02-21	06-02-21	3	14
35	Dandli	3513007075/DP/2008060472	47	22-09-20	UT3513007_030221FTO_173443	03-02-21	06-02-21	126	137
36	Dandli	3513007075/DP/2008060472	546	22-09-20	UT3513007_030221FTO_173443	03-02-21	06-02-21	126	137
37	Dandli	3513007075/WC/2008087161	586	06-12-21	0121EATPAYREQ1904202235357	19-04-22	19-05-22	126	164
38	Dandli	3513007075/WC/2008087164	587	06-12-21	0121EATPAYREQ1904202235335	19-04-22	19-05-22	126	164
39	Dandli	3513007075/WC/2008087164	24	02-09-21	0121EATPAYREQ1904202235339	19-04-22	19-05-22	221	259
40	Dandli	3513007075/WC/2008087164	28	02-09-21	0121EATPAYREQ1904202235339	19-04-22	19-05-22	221	259
41	Dandli	3513007075/WC/2008087164	30	02-09-21	0121EATPAYREQ1904202235339	19-04-22	19-05-22	221	259
42	Dandli	3513007075/WC/2008087164	26	02-09-21	0121EATPAYREQ1904202235339	19-04-22	19-05-22	221	259
43	Dandli	3513007075/WC/2008087161	31	01-09-21	0121EATPAYREQ1904202235352	19-04-22	19-05-22	222	260
44	Dandli	3513007075/WC/2008087161	29	01-09-21	0121EATPAYREQ1904202235352	19-04-22	19-05-22	222	260
45	Dandli	3513007075/WC/2008087161	25	01-09-21	0121EATPAYREQ1904202235352	19-04-22	19-05-22	222	260
46	Dandli	3513007075/FP/2008068498	181	10-12-22	0121EATPAYREQ2608202335398	26-08-23	28-08-23	251	261
47	Dandli	3513007075/FP/2008068498	182	10-12-22	0121EATPAYREQ2608202335398	26-08-23	28-08-23	251	261
48	Dhar Gaon	3513002046/RC/2008077085	2686	23-04-22	0121EATPAYREQ120720223576	12-07-22	12-07-22	72	80
49	Dhar Gaon	3513002046/RC/2008077085	27	20-04-22	0121EATPAYREQ120720223576	12-07-22	12-07-22	75	83
50	Dhar Gaon	3513002046/FP/2008041953	665	02-06-20	UT3513002_081020FTO_106707	08-10-20	13-10-20	120	133
51	Dhar Gaon	3513002046/IC/2008047237	195	30-05-20	UT3513002_081020FTO_106606	08-10-20	13-10-20	123	136
52	Dhar Gaon	3513002046/IC/2008047237	722	30-05-20	UT3513002_081020FTO_106606	08-10-20	13-10-20	123	136
53	Dhar Gaon	3513002046/IC/2008047237	721	28-05-20	UT3513002_081020FTO_106606	08-10-20	13-10-20	125	138
54	Dhar Gaon	3513002046/FP/2008041953	303	13-05-20	UT3513002_081020FTO_106707	08-10-20	13-10-20	140	153
55	Dhar Gaon	3513002046/LD/2008140235	751	09-10-23	0121EATPAYREQ0712202335344	07-12-23	12-03-24	51	155
56	Dhar Gaon	3513002046/LD/2008140235	275	21-09-23	0121EATPAYREQ0712202335344	07-12-23	12-03-24	69	173
57	Dhar Gaon	3513002046/RC/2008049642	239	27-12-20	UT3513002_040221FTO_173991	04-02-21	28-06-21	31	183
58	Dhar Gaon	3513002046/LD/2008140235	749	08-09-23	0121EATPAYREQ0712202335344	07-12-23	12-03-24	82	186
59	Dhar Gaon	3513002046/FP/2008058549	140	06-01-22	0121EATPAYREQ1107202235966	11-07-22	12-07-22	178	187
60	Dhar Gaon	3513002046/FP/2008058549	735	26-12-21	0121EATPAYREQ1107202235966	11-07-22	12-07-22	189	198
61	Dhar Gaon	3513002046/FP/2008058549	139	26-12-21	0121EATPAYREQ1107202235966	11-07-22	12-07-22	189	198
62	Dhar Gaon	3513002046/FP/2008048664	534	01-12-20	UT3513002_190621FTO_24967	19-06-21	28-06-21	192	209
63	Dhar Gaon	3513002046/FP/2008048664	509	23-10-20	UT3513002_190621FTO_24967	19-06-21	28-06-21	231	248

**Report on Mahatma Gandhi National Rural Employment Guarantee Scheme**

Sl. No.	GP	Work Code	Bill No.	Date of Bill	FTO No.	FTO date	account credit	Delay in generation of FTO	days taken to Bank account credit From Date of Bill
64	Dhar Gaon	3513002046/RC/2008049642	510	23-10-20	UT3513002_040221FTO_173991	04-02-21	28-06-21	96	248
65	Dhar Gaon	3513002046/RC/2008049642	2244	07-10-20	UT3513002_040221FTO_173991	04-02-21	28-06-21	112	264
66	Dhar Gaon	3513002046/RC/2008049642	2243	01-10-20	UT3513002_040221FTO_173991	04-02-21	28-06-21	118	270
67	Dhar Gaon	3513002046/WC/2008120493	377	23-11-23	0121EATPAYREQ09032024357	09-03-24	18-09-24	99	300
68	Dhar Gaon	3513002046/WC/2008120493	910	02-11-23	0121EATPAYREQ09032024357	09-03-24	18-09-24	120	321
69	Dhar Gaon	3513002046/RC/2008077426	122	01-09-22	0121EATPAYREQ2508202335156	25-08-23	28-08-23	350	361
70	Dhar Gaon	3513002046/WC/2008120493	905	22-09-23	0121EATPAYREQ09032024357	09-03-24	18-09-24	161	362
71	Dhar Gaon	3513002046/RC/2008077426	2885	12-07-22	0121EATPAYREQ2508202335156	25-08-23	28-08-23	401	412
72	Dhar Gaon	3513002046/RC/2008077085	2960	01-04-23	0121EATPAYREQ1509202435731	15-09-24	18-09-24	525	536
73	Dhaurara	3507007030/LD/2008093937	162	15-11-20	UT3507007_090221FTO_178798	09-02-21	11-02-21	78	88
74	Dhaurara	3507007030/LD/2008093937	156	01-11-20	UT3507007_090221FTO_178798	09-02-21	11-02-21	92	102
75	Dhaurara	3507007030/IF/2008137119	1220	01-05-23	0121EATPAYREQ12102023354	12-10-23	16-11-23	156	199
76	Dhaurara	3507007030/IF/2008137119	1087	16-04-23	0121EATPAYREQ12102023354	12-10-23	16-11-23	171	214
77	Dhaurara	3507007030/IF/2008091261	294	04-09-21	0121EATPAYREQ111020223573	11-10-22	11-10-22	394	402
78	Dhaurara	3507007030/IC/2008095174	384	20-04-22	0121EATPAYREQ270320233566	27-03-23	03-06-23	333	409
79	Esalna	3507007034/DP/2008056794	19	17-04-20	UT3507007_070520FTO_6765	07-05-20	08-05-20	12	21
80	Esalna	3507007034/IF/2008122641	410	17-02-23	0121EATPAYREQ14032023351108	14-03-23	23-03-23	17	34
81	Esalna	3507007034/IF/2008122641	409	16-02-23	0121EATPAYREQ14032023351108	14-03-23	23-03-23	18	35
82	Esalna	3507007034/IF/2008134048	431	06-03-23	0121EATPAYREQ010420233534	01-04-23	03-06-23	18	89
83	Esalna	3507007034/IF/2008117377	149	20-11-22	0121EATPAYREQ1503202335550	15-03-23	23-03-23	107	123
84	Esalna	3507007034/IF/2008117377	148	17-11-22	0121EATPAYREQ1503202335550	15-03-23	23-03-23	110	126
85	Esalna	3507007034/DP/2008060258	564	01-08-20	UT3507007_131120FTO_129385	13-11-20	04-02-21	96	187
86	Jeetap	3507007042/IC/2008063520	1604	28-06-22	0121EATPAYREQ1807202235618	18-07-22	19-07-22	12	21
87	Jeetap	3507007042/IC/2008063520	1130	10-12-21	0121EATPAYREQ0705202235133	07-05-22	03-06-22	140	175
88	Jeetap	3507007042/IC/2008167454	60	16-01-24	0121EATPAYREQ240520243543	24-05-24	20-09-24	121	248
89	Jeetap	3507007042/IC/2008167454	40	14-01-24	0121EATPAYREQ240520243543	24-05-24	20-09-24	123	250
90	Jeetap	3507007042/IC/2008167453	353	12-12-23	0121EATPAYREQ1909202435463	19-09-24	20-09-24	274	283
91	Jeetap	3507007042/IC/2008167453	346	06-12-23	0121EATPAYREQ240520243558	24-05-24	20-09-24	162	289
92	Jeetap	3507007042/RC/2008097716	354	28-11-23	0121EATPAYREQ290320243578	29-03-24	20-09-24	114	297
93	Jeetap	3507007042/DP/2008066041	1103	20-07-21	0121EATPAYREQ0705202235104	07-05-22	03-06-22	283	318
94	Jeetap	3507007042/LD/2008165940	96	06-11-23	0121EATPAYREQ290320243584	29-03-24	20-09-24	136	319
95	Jeetap	3507007042/IC/2008094159	1287	25-04-22	0121EATPAYREQ280220233542	28-02-23	14-03-23	301	323
96	Jeetap	3507007042/LD/2008165940	92	27-10-23	0121EATPAYREQ290320243584	29-03-24	20-09-24	146	329
97	Jeetap	3507007042/RC/2008087167	85	25-10-23	0121EATPAYREQ290320243587	29-03-24	20-09-24	148	331

Sl. No.	GP	Work Code	Bill No.	Date of Bill	FTO No.	FTO date	account credit	Delay in generation of FTO	days taken to Bank account credit From Date of Bill
98	Jeetap	3507007042/RC/2008087167	79	15-10-23	0121EATPAYREQ290320243587	29-03-24	20-09-24	158	341
99	Kasun	3507009057/RC/2008070932	163	01-07-22	0121EATPAYREQ1807202235625	18-07-22	19-07-22	9	18
100	Kasun	3507009057/IF/2008168417	875	16-07-23	0121EATPAYREQ13082023351	13-08-23	29-08-23	20	44
101	Kasun	3507009057/DP/2008135554	526	10-09-23	0121EATPAYREQ261020233563	26-10-23	16-11-23	38	67
102	Kasun	3507009057/RC/2008084545	180	18-12-22	0121EATPAYREQ2303202335161	23-03-23	25-03-23	87	97
103	Kasun	3507009057/RC/2008099766	187	14-05-24	0121EATPAYREQ040820243528	04-08-24	20-09-24	74	129
104	Kasun	3507009057/IF/2008155786	142	15-04-23	0121EATPAYREQ070920233520	07-09-23	03-10-23	137	171
105	Kasun	3507009057/IF/2008155792	145	15-04-23	0121EATPAYREQ070920233520	07-09-23	03-10-23	137	171
106	Kasun	3507009057/IF/2008070593	346	10-04-20	UT3507009_020920FTO_79500	02-09-20	11-01-21	137	276
107	Khanana	3513007062/WC/2008133628	27	17-01-24	0121EATPAYREQ110320243526	11-03-24	12-03-24	46	55
108	Khanana	3513007062/WC/2008131051	26	07-01-24	0121EATPAYREQ110320243527	11-03-24	12-03-24	56	65
109	Khanana	3513007062/WC/2008133628	216	06-12-23	0121EATPAYREQ110320243526	11-03-24	12-03-24	88	97
110	Khanana	3513007062/WC/2008133628	215	06-12-23	0121EATPAYREQ110320243526	11-03-24	12-03-24	88	97
111	Khanana	3513007062/WC/2008131051	214	05-12-23	0121EATPAYREQ110320243527	11-03-24	12-03-24	89	98
112	Khanana	3513007062/WC/2008131051	213	02-12-23	0121EATPAYREQ110320243527	11-03-24	12-03-24	92	101
113	Khanana	3513007062/WC/2008119739	179	10-12-22	0121EATPAYREQ0305202335220	03-05-23	03-05-23	136	144
114	Khanana	3513007062/WC/2008119739	180	10-12-22	0121EATPAYREQ0305202335220	03-05-23	03-05-23	136	144
115	Khanana	3513007062/WC/2008119739	208	02-04-23	0121EATPAYREQ2408202335419	24-08-23	28-08-23	136	148
116	Khanana	3513007062/WH/2008048241	133	28-11-21	0121EATPAYREQ310320223565	31-03-22	02-06-22	115	186
117	Khanana	3513007062/WH/2008048241	134	28-11-21	0121EATPAYREQ310320223566	31-03-22	02-06-22	115	186
118	Khanana	3513007062/WH/2008048243	136	30-11-21	0121EATPAYREQ310320223554	31-03-22	12-07-22	113	224
119	Khanana	3513007062/WH/2008048243	135	30-11-21	0121EATPAYREQ310320223553	31-03-22	12-07-22	113	224
120	Khanana	3513007062/WH/2008048241	129	17-01-22	0121EATPAYREQ181020223592	18-10-22	21-10-22	266	277
121	Khanana	3513007062/WH/2008048243	141	13-01-22	0121EATPAYREQ1810202235100	18-10-22	21-10-22	270	281
122	Matena	3507009080/DP/2008134886	1093	22-09-23	0121EATPAYREQ01102023351	01-10-23	03-10-23	1	11
123	Matena	3507009080/WC/2008066513	423	07-08-20	UT3507009_280820FTO_76080	28-08-20	11-01-21	13	157
124	Matena	3507009080/LD/2008122591	144	17-08-22	0121EATPAYREQ270820223562	27-08-22	14-03-23	2	209
125	Matena	3507009080/WC/2008093449	359	03-01-22	0121EATPAYREQ260820223514	26-08-22	27-08-22	227	236
126	Matena	3507009080/DP/2008134886	87	28-09-23	0121EATPAYREQ1703202435103	17-03-24	12-07-24	163	288
127	Matena	3507009080/WC/2008093449	149	01-04-22	0121EATPAYREQ220920223536	22-09-22	14-03-23	166	347
128	Matena	3507009080/WC/2008112515	117	10-08-22	0121EATPAYREQ25052023351	25-05-23	30-08-23	280	385
129	Matena	3507009080/WC/2008093449	336	04-05-21	0121EATPAYREQ260820223514	26-08-22	27-08-22	471	480
130	Matena	3507009080/IF/2008157109	339	20-04-23	0121EATPAYREQ2703202435108	27-03-24	20-09-24	334	519
131	Meher Gaun	3513002103/LD/2008069698	4	19-09-20	UT3513002_080121FTO_156538	08-01-21	11-01-21	103	114

**Report on Mahatma Gandhi National Rural Employment Guarantee Scheme**

Sl. No.	GP	Work Code	Bill No.	Date of Bill	FTO No.	FTO date	account credit	Delay in generation of FTO	days taken to Bank account credit From Date of Bill
132	Meher Gaun	3513002103/LD/2008138008	152	25-02-23	0121EATPAYREQ2508202335190	25-08-23	28-08-23	173	184
133	Meher Gaun	3513002103/LD/2008138008	758	16-01-23	0121EATPAYREQ2508202335190	25-08-23	28-08-23	213	224
134	Meher Gaun	3513002103/LD/2008138008	742	25-12-22	0121EATPAYREQ2508202335190	25-08-23	28-08-23	235	246
135	Meher Gaun	3513002103/LD/2008069698	360	08-05-20	UT3513002_080121FTO_156538	08-01-21	11-01-21	237	248
136	Meher Gaun	3513002103/LD/2008109982	62	30-10-21	0121EATPAYREQ1107202235869	11-07-22	12-07-22	246	255
137	Meher Gaun	3513002103/RC/2008087252	849	05-10-23	0121EATPAYREQ030320243593	03-03-24	18-09-24	142	349
138	Meher Gaun	3513002103/LD/2008109980	67	12-06-21	0121EATPAYREQ1107202235966	11-07-22	12-07-22	386	395
139	Odla	3507009085/DP/2008135693	206	08-09-23	0121EATPAYREQ0610202335197	06-10-23	07-10-23	20	29
140	Odla	3507009085/WC/2008066065	426	15-05-20	UT3507009_010920FTO_78696	01-09-20	11-01-21	101	241
141	Phart	3513007020/WH/2008048220	122	02-07-22	0121EATPAYREQ1107202235826	11-07-22	12-07-22	1	10
142	Phart	3513007020/RC/2008071844	995	25-11-22	0121EATPAYREQ1603202335611	16-03-23	17-03-23	103	112
143	Phart	3513007020/RC/2008071844	996	25-11-22	0121EATPAYREQ1603202335611	16-03-23	17-03-23	103	112
144	Phart	3513007020/RC/2008071844	997	25-11-22	0121EATPAYREQ1603202335611	16-03-23	17-03-23	103	112
145	Phart	3513007020/LD/2008147527	2043	11-04-23	0121EATPAYREQ1908202335747	19-08-23	28-08-23	122	139
146	Phart	3513007020/IC/2008049352	1034	20-05-20	UT3513007_091020FTO_108244	09-10-20	13-10-20	134	146
147	Phart	3513007020/IC/2008049352	1036	20-05-20	UT3513007_091020FTO_108244	09-10-20	13-10-20	134	146
148	Phart	3513007020/LD/2008147528	2042	11-03-23	0121EATPAYREQ2108202335288	21-08-23	28-08-23	155	170
149	Phart	3513007020/IC/2008049352	914	02-04-20	UT3513007_091020FTO_108244	09-10-20	13-10-20	182	194
150	Phart	3513007020/WH/2008048220	1682	02-07-22	0121EATPAYREQ1701202335107	17-01-23	30-01-23	191	212
151	Phart	3513007020/WC/2008122549	2036	11-03-23	0121EATPAYREQ2108202335395	21-08-23	12-03-24	155	367
152	Phart	3513007020/WC/2008122549	69	16-02-23	0121EATPAYREQ2108202335395	21-08-23	12-03-24	178	390
153	Phart	3513007020/WC/2008122549	70	16-02-23	0121EATPAYREQ2108202335395	21-08-23	12-03-24	178	390
154	Phart	3513007020/WC/2008122549	67	15-02-23	0121EATPAYREQ2108202335395	21-08-23	12-03-24	179	391
155	Phart	3513007020/WC/2008122549	68	15-02-23	0121EATPAYREQ2108202335395	21-08-23	12-03-24	179	391
156	Tatik	3507009121/DP/2008134923	1107	23-09-23	0121EATPAYREQ01102023351	01-10-23	03-10-23	On time	10
157	Thanyoul	3513007085/DP/2008060471	507	21-10-20	UT3513007_040221FTO_174289	04-02-21	06-02-21	98	108
158	Thanyoul	3513007085/LD/2008103633	598	05-09-22	0121EATPAYREQ151020223510	15-10-22	07-01-23	32	124
159	Thanyoul	3513007085/DP/2008060471	23	04-09-20	UT3513007_030221FTO_173446	03-02-21	06-02-21	144	155
160	Thanyoul	3513007085/DP/2008060471	516	04-09-20	UT3513007_030221FTO_173446	03-02-21	06-02-21	144	155
161	Thanyoul	3513007085/DP/2008133837	289	01-04-24	0121EATPAYREQ17092024351039	17-09-24	18-09-24	161	170
162	Thanyoul	3513007085/DP/2008133837	140	15-09-23	0121EATPAYREQ1609202435623	16-09-24	18-09-24	359	369

## Appendix-6.1

(Reference: Paragraph 6.2; Page 53)

## Shortage of Gram Rojgar Sahayak/Junior Engineer at selected districts level

Name of Post	District	Total GPs	Total Required	Total Available	Shortage	Percentage of shortage
Gram Rojgar Sahayak	Almora	1160	286	50	236	83
	Tehri Garhwal	1035	259	128	131	51
<b>Total</b>		<b>2195</b>	<b>545</b>	<b>178</b>	<b>367</b>	<b>67</b>
Junior Engineer	Almora	1160	95	31	64	67
	Tehri Garhwal	1035	70	43	27	39
<b>Total</b>		<b>2195</b>	<b>165</b>	<b>74</b>	<b>91</b>	<b>55</b>

## Appendix-6.2

(Reference: Paragraph 6.2; Page 53)

## Shortage of Gram Rojgar Sahayak/ Junior Engineer at selected blocks level

Name of block	Post	Sanctioned post	Person in position	Shortfall	Shortfall in percentage	Total GP	Burden of GP per GRS & JE
Bhilangana	JE	11	8	3	27	183	23
	GRS	44	24	20	45	183	8
Narendra Nagar	JE	10	5	5	50	117	23
	GRS	11	11	-	-	117	11
Takula	JE	5	3	2	40	89	30
	GRS	10	5	5	50	89	18
Hawalbagh	JE	10	3	7	70	126	42
	GRS	30	5	25	83	126	25

**Appendix-7.1**

*(Reference: Paragraph 7.4.1; Page 60)*

**Status of conducting social audit in the selected Districts**

<b>Name of District</b>	<b>Year</b>	<b>No. of GPs</b>	<b>No. of Audit Due<sup>1</sup></b>	<b>Audit Conducted</b>	<b>Shortfall</b>	<b>Shortfall in percentage</b>
Tehri Garhwal	2019-20	1036	2072	215	1857	89.62
	2020-21	1036	2072	64	2008	96.91
	2021-22	1036	2072	429	1643	79.30
	2022-23	1034	2068	56	2012	97.29
	2023-24	1034	2068	90	1978	95.65
Almora	2019-20	1166	2332	248	2084	89.37
	2020-21	1160	2320	59	2261	97.46
	2021-22	1160	2320	183	2137	92.11
	2022-23	1160	2320	25	2295	98.92
	2023-24	1160	2320	279	2041	87.97

<sup>1</sup> Social Audit to be conducted once in at least six months.

## Appendix-7.1(A)

(Reference: Paragraph 7.4.1; Page 60)

## Status of conducting social audit in the selected Blocks

Name of Blocks	Year	Total GPs in the Block	No. of GPs planned for Social Audit	No. of Audit Due	Social Audit conducted	Shortfall in Social Audit	Shortfall Percentage
Bhilangana	2019-20	183	183	366	16	350	96
	2020-21	183	183	366	20	346	95
	2021-22	183	183	366	51	315	86
	2022-23	183	183	366	1	365	100
	2023-24	183	183	366	0	366	100
Narendra Nagar	2019-20	119	119	238	18	220	92
	2020-21	119	119	238	0	238	100
	2021-22	119	119	238	58	180	76
	2022-23	117	117	234	31	203	87
	2023-24	117	117	234	0	234	100
Takula	2019-20	89	89	178	10	168	94
	2020-21	89	89	178	0	178	100
	2021-22	89	89	178	32	146	82
	2022-23	89	89	178	0	178	100
	2023-24	89	89	178	0	178	100
Hawalbagh	2019-20	126	126	252	0	252	100
	2020-21	126	126	252	12	240	95
	2021-22	126	126	252	10	242	96
	2022-23	126	126	252	0	252	100
	2023-24	126	126	252	0	252	100

Appendix-7.1(B)

(Reference: Paragraph 7.4.1; Page 60)

Status of conducting social audit in the selected GPs

District	Block	Village Panchayat	Year	No. of Audit Due	Audit Conducted	Shortfall	Shortfall in percentage
Almora	Takula	Jeetap	2019-24	10	1	9	90.00
		Dhaulara	2019-24	10	2	8	80.00
		Bunga	2019-24	10	1	9	90.00
		Esalna	2019-24	10	2	8	80.00
	Hawalbagh	Matena	2019-24	10	1	9	90.00
		Kasun	2019-24	10	0	10	100.00
		Tatik	2019-24	10	0	10	100.00
		Olda	2019-24	10	0	10	100.00
Tehri Garhwal	Bhilangana	Akhodi	2019-24	10	1	9	90.00
		Banchuri	2019-24	10	1	9	90.00
		Dhar Gaun	2019-24	10	0	10	100.00
		Meher Gaon	2019-24	10	1	9	90.00
	Narendra Nagar	Dandli	2019-24	10	1	9	90.00
		Khanana	2019-24	10	1	9	90.00
		Phart	2019-24	10	1	9	90.00
		Thanyoul	2019-24	10	1	9	90.00

Source: Data available on NREGASoft.

## Appendix-7.2

(Reference: Paragraph 7.4.2; Page 61)

## Social audit observations pendency status in selected GPs

District	Block	Name of GP	Year	Total No of Issues reported	Total no of issues closed	Issues outstanding	Percentage of outstanding issues		
Almora	Takula	Jeetap	2019-24	7	4	3	43		
		Dhaulara	2019-24	15	12	3	20		
		Bunga	2019-24	8	6	2	25		
		Esalna	2019-24	17	13	4	24		
	Hawalbagh	Matena	2019-24	20	9	11	55		
		Kasun	2019-24	0	0	0	0		
		Tatik	2019-24	0	0	0	0		
		Olda	2019-24	0	0	0	0		
		Tehri Garhwal	Bhilangana	Akhodi	2019-24	15	14	1	7
				Banchuri	2019-24	9	8	1	11
Dhar Gaon	2019-24			0	0	0	0		
Meher Gaon	2019-24			13	8	5	38		
Narendra Nagar	Dandli		2019-24	16	16	0	0		
	Khanana	2019-24	16	16	0	0			
	Phart	2019-24	7	7	0	0			
		Thanyoul	2019-24	9	5	4	44		
<b>Total</b>				<b>152</b>	<b>118</b>	<b>34</b>	<b>22</b>		



# **GLOSSARY**



## Glossary

Sl. No.	Abbreviation	Expanded Form
1.	AP	Annual Plan
2.	ATR	Action Taken Report
3.	AWC	Anganwadi Centre
4.	BRG	Block Resource Groups
5.	BRP	Block Resource Persons
6.	CAD & WM	Command Area Development and Water Management
7.	CDO	Chief Development Officer
8.	CS	Central Share
9.	CVO	Chief Vigilance Officer
10.	DDO	District Development Officer
11.	DPCs	District Programme Coordinators
12.	DPP	District Perspective Plan
13.	DQM	District Quality Monitor
14.	DRG	District Resource Group
15.	DRP	District Resource Persons
16.	DTC	District-Level Technical Committee
17.	Dy. DPCs	Deputy District Programme Coordinators
18.	FTO	Fund Transfer Order
19.	GoI	Government of India
20.	Gos	Government Orders
21.	GoU	Govt. of Uttarakhand
22.	GP	Gram Panchayat
23.	GRS	Gram Rojzar Sahayak
24.	HH	household
25.	HRDCBD	Human Resource Development and Capacity Building Division
26.	IEC	Information, Education, and Communication
27.	IWMP	Integrated Watershed Management Programme
28.	JC	job Card
29.	JE	Junior Engineer
30.	LB	labour budget
31.	LFPR	Labour Force Participation Rate
32.	MB	Measurement Book
33.	MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
34.	MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
35.	MIS	Management Information System
36.	MoRD	Ministry of Rural Development
37.	MoWCD	Ministry of Women and Child Development
38.	MR	Muster Roll
39.	NHM	National Horticulture Mission
40.	NHM	National Mobile Monitoring System
41.	NREGA	National Rural Employment Guarantee Act
42.	NSSO	National Sample Survey Office

<b>Sl. No.</b>	<b>Abbreviation</b>	<b>Expanded Form</b>
43.	PA	Performance Audit
44.	PD	personday
45.	PIA	Programme Implementing Agencies
46.	PO	Programme Officers
47.	PPSWOR	Probability Proportional to Size Without Replacement
48.	PRI	Panchayati Raj Institutions
49.	RDD	Rural Development Department
50.	RKVY	Rashtriya Krishi Vikas Yojana
51.	SAU	Social Audit Unit
52.	SEGC	State Employment Guarantee Council
53.	SEGF	State Employment Guarantee Fund
54.	SOR	Schedule of Rates
55.	SQM	State Quality Monitor
56.	SRP	State Resource Persons
57.	TDS	Tax Deducted at Source
58.	UIRDPR	Uttarakhand Institute of Rural Development and Panchayati Raj
59.	USAATA	Uttarakhand Social Audit Accountability Transparency Agency
60.	VDO	Village Development Officer
61.	VMC	Vigilance and Monitoring Committees
62.	VRG	Village Resource Groups
63.	VRP	Village Resource Persons







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