

**Report of the
Comptroller and Auditor General of India**

on

**Mahatma Gandhi National Rural Employment
Guarantee Scheme (MGNREGS)**

for the year ended 31 March 2012

Government of Assam

(Report No. 3 of 2013)

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Preface

1. This Report of the Comptroller and Auditor General of India contains the results of performance audit of the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) in Assam. The Report has been prepared for submission to the Governor under Article 151 (2) of the Constitution of India.
2. The audit was conducted through test check of the records of the Commissioner of Panchayat and Rural Development and field level implementing agencies viz., District DRDAs, Zilla Parishads, Development Blocks, Gaon Panchayats, Line Departments covering the period from 2007 to 2012.
3. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India, and also as per the Auditing Standards of the International Organisation of Supreme Audit Institutions.

Glossary of abbreviations

AA	Administrative Approval
AAP	Annual Action Plan
AE	Administrative Expenditure/Expenses
AGVB	Assam Grameen Vikash Bank
AP	Anchalik Panchayat
APO	Assistant Planning Officer
ASG	Agricultural Selfhelp Group
BDO	Block Development Officer
CEO	Chief Executive Officer
DAO	District Agriculture Officer
DLC	District Level Committee
DPC	District Programme Co-ordinator
DPP	District Perspective Plan
DQM	District Quality Monitor
EMR	Electronic Muster Roll
GP	Gram Panchayat
GRS	Gram Rozgar Sahayak
HH	Household
IAY	Indira Awas Yojana
IBS	Individual Beneficiary Scheme
IEC	Information Education Communication
JE	Junior Engineer
MB	Measurement Book
MDM	Mid-Day-Meal
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
MIS	Monitoring and Information System
MORD	Ministry of Rural Development
MPR	Monthly Progress Report
MR	Muster Roll
NFFWP	National Food for Work Programme
NLM	National Level Monitor
P & RD	Panchayat and Rural Development
PD	Project Director
PMGY	Prime Minister's Grameen Yojana
PO	Programme Officer
PRI	Panchayati Raj Institution
SC	Scheduled Caste
SEGC	State Employment Guarantee Council
SGRY	Sampoorna Gram Rozgar Yojana
SIRD	State Institute for Rural Development
SQM	State Quality Monitor
ST	Scheduled Tribe
TS	Technical Sanction
VCDC	Village Council Development Committee
VDC	Village Development Council
ZP	Zilla Parishad

Executive Summary

The Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) is a flagship programme of Government of India executed by Ministry of Rural Development (MoRD) under NREGA Act, 2005. This programme, which aims at providing livelihood security to the rural poor, was being implemented with effect from 2 February 2006 initially in 200 most backward districts of the country. This Act was later extended in two phases. The Act covered the entire country with effect from 1st April 2008 with the exception of districts having a hundred percent urban population. In Assam, all the 27 districts were brought under the Act by 1st April 2008. MGNREGS aims at enhancing livelihood security of the people in rural areas by guaranteeing at least 100 days of wage employment in a financial year to every household whose adult members volunteer to do unskilled manual work.

The performance audit on MGNREGS under the said Act in Assam was aimed at reviewing the efforts of the State Government for effective implementation of the Scheme as envisaged, and highlighting the areas and issues of concern which need to be addressed for successful implementation of the objectives of the scheme. Against the total funds of ₹4152.54 crore available in the State under MGNREGS during the period of 2007-12, ₹4060.48 crore (98 *per cent*) was reported to have been spent on generation of employment opportunities and creation of assets under the scheme in the State. Out of the total 39.21 lakh households in the State, 13.53 lakh to 21.55 lakh households demanded employment during the period 2007-12 and were provided employment on an average of 12 to 37 days per households per year. Significant findings are summarised below.

Planning

The performance audit revealed that neither any specific demand (Labour Budget) for the years 2007-08 and 2008-09 was placed with the ministry nor any Labour Budget approved during these years. During 2009-12, funds released fell short of approved Labour Budget. The estimates in the Labour Budget had no significance or application in the planning of annual action plan. District Perspective Plans (DPPs) as envisaged were either not prepared or prepared but not approved by State Employment Guarantee Council (SEGC). Annual Development Plan/Action Plans were prepared without considering the basic information required to assess the

benefits expected in terms of employment generated. Works were executed outside the Development Plan.

(Paragraph 3.1, 3.2, 3.3, 3.4)

The State Government should direct all the districts to ensure timely preparation of Annual Plans and also for preparing DPPs so as to develop long-term shelves of projects. The State Government should also direct all District Programme Coordinators (DPCs) to ensure that only the works included in the Plans, are sanctioned and executed.

Release and Utilisation of fund

There were instances of non/short release of both Central as well as State share and issues relating to diversion of fund, delay in transfer of fund to NREGA account in addition to other gross financial irregularities like irregular administrative expenses, doubtful expenditures, under utilisation of funds by executing agencies and non reconciliation of Post Office accounts.

(Paragraph 5.1, 5.2, 5.4, 5.5, 5.10, 5.12, 5.16)

The State Government should streamline and regulate the process of release of funds as per norms and should undertake periodical reviews to ensure utilization of funds in compliance with the provisions of NREGA Act/Rules.

Registration and Issue of Job Cards

Job Cards were not issued properly and in a timely manner. There were cases of generation of excess Job Cards and fraudulent payment of wages through fake Job Cards. Besides, the registration list was never updated to add eligible workers or to delete ineligible workers. There was also lack of awareness of the provision of the scheme amongst the job seekers.

(Paragraph 7.2, 7.3, 7.6, 7.8)

The State Government should direct all the POs/GP Secretaries to maintain Job-Card Registers as per the prescribed format, undertake periodical review of the status of Job Cards issued, ensure affixing of photographs in the existing Job Cards and deletion of the fake Job Cards from MIS to avoid further fraudulent payments. State Government must ensure that under no condition Job Cards are retained by GPs/other departmental officials for any purpose. State Government may also

involve PRIs for opening of the Bank/Post Office accounts of those willing workers who have been issued Job-Cards but accounts are not opened.

Employment

Average number of days of wage employment provided to each household annually varied from 8 to 63 days during 2007-12 in 10 selected districts against the guaranteed provision of at least 100 days wage employment to every household whose adult members volunteer to do unskilled manual work. In the Sixth Schedule districts of Karbi Anglong and Chirang, the employment provided to women workers, however, ranged between 23 and 41 *per cent*, which reflected a positive impact of the scheme. Unemployment allowance and compensation for delay in payment of wages were not paid in the 10 test-checked districts.

(Paragraph- 8.1, 8.3, 8.4, 8.5)

The State Government needs to critically review (at all levels) the deficiencies leading to non-providing of 100 days wage employment to all workers demanded the job and put in place a clearly defined monitoring mechanism so as to fulfill the primary objective of the scheme to enhance livelihood security of rural households by providing at least 100 days guaranteed wage employment in a year to willing households.

Execution of works

Numbers of non-permissible works were executed disregarding the provision of the Act. Most of the works remained incomplete mainly due to non-release of funds to executing agencies. Materials were procured at higher rates and remained unaccounted for. There were cases of less execution of works, wasteful expenditure, non-existence of works stated to have been executed, doubtful expenditure and unauthorized execution of works. No attempt was also made for the maintenance of works executed. The State Government had not prepared any guidelines for convergence of schemes/funds with other departments. Efforts made by DPC, Lakhimpur to create durable assets under convergence scheme with other department could not fructify.

(Paragraph- 9.1.1, 9.1.3, 9.1.7, 9.1.10, 9.1.11, 9.1.15, 9.1.19 and 9.1.21)

The State Government should ensure that works are executed economically, efficiently and effectively within the development plans by revisiting the existing monitoring mechanism and specifying responsibility centers clearly with the aim of

creating durable assets in compliance with the Act and Rules. Efforts towards ensuring convergence of schemes/funds under MGNREGS with other rural Development Programme needs to be taken by the State Government for ensuring sustainable livelihood to the targeted rural community.

Auxiliary Objectives

Empowering rural women and protecting environment as envisaged in the scheme guidelines remained unachieved in the test checked districts. While there was an increasing trend in issue of Job Cards in eight out of 10 test-checked districts, the demand for job by the job seekers gradually came down every year in all the test-checked districts, which is a contra indication of implementation of the scheme.

(Paragraph-10.1 to 10.3)

A separate action plan with time lines would need to be put in place by the State to monitor the extent of fulfillment of the auxiliary objectives of the Scheme. The problems of the workers also need to be looked into and steps taken to motivate them to work under MGNREGS to avoid migration for the employment.

Monitoring and Evaluation

There was deficiency in ensuring conduct of targeted inspections and maintenance of inspection records/reports. Besides, lack of vigilance/deficiency in checking of Muster Rolls, conducting Social Audit, grievance redressal etc., reflected poor monitoring and evaluation of the programmes both at State and the district level.

(Paragraph-12.3.1, 12.3.2, 12.3.3, 12.4.1, 12.5)

The beneficiaries need to be facilitated to avail the full benefits of the Scheme through a time bound monitoring of grievances and by making payment of wages timely. The system of physical verification of assets and works executed also needs to be strengthened on priority basis. The State Government should direct all DPCs and POs to ensure requisite level of inspection, besides maintaining records thereof to prevent/avoid fraudulent payment of wages. The Directorate of Social Audit should also be set up urgently to ensure conduct of Social Audits in all Gram Sabhas twice a year as per norms in order to maintain transparency.

Chapter-1 Introduction

1.1 Overview of MGNREGS

Government of India (GoI), Ministry of Rural Development (MoRD) enacted the “National Rural Employment Guarantee Act, 2005 (NREGA)” in September 2005 with a view to enhance livelihood security in rural areas by providing at least 100 days of guaranteed wage employment in a financial year to every rural household whose adult members volunteer to do unskilled manual work and brought it into effect from February 2006. The Act also provides opportunities for generating productive assets, protecting the environment, empowering rural women, reducing rural-urban migration, fostering social equity and strengthening rural governance through decentralisation and process of transparency and accountability etc. The Act now (April 2008) covers all the districts of the country except the districts having a hundred *per cent* urban population. The name of the Act was changed to “Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) in October 2009”.

The Act requires every State to formulate a State Rural Employment Guarantee Scheme (SREGS), which should conform to the minimum features specified under the Act. According to the Act, rural households have a right to register themselves with the local Gram Panchayats (GPs) and seek employment. Under the scheme, employment is to be provided within 15 days from the date of demand, failing which the State Government will have to pay unemployment allowance at the stipulated rates.

SREGS is implemented as a Centrally Sponsored Scheme on a cost sharing basis between the GoI and the State. GoI bears all costs, other than the following:

- 25 *per cent* of the cost of material and wages for semi-skilled/skilled workers;
- Unemployment allowance;
- Compensation in case of delay in payment of wages and Administrative expenses of the State Employment Guarantee Council.

All 27 districts in Assam were brought under the Act in three phases¹ during the period between 2 February 2006 and 1 April 2008.

During the course of Performance Audit on the implementation of the Act/Scheme covering the period, 2007-08 to 2011-12, a number of systemic and compliance deficiencies have been noticed which are discussed in the succeeding chapters.

¹ Year-wise coverage:

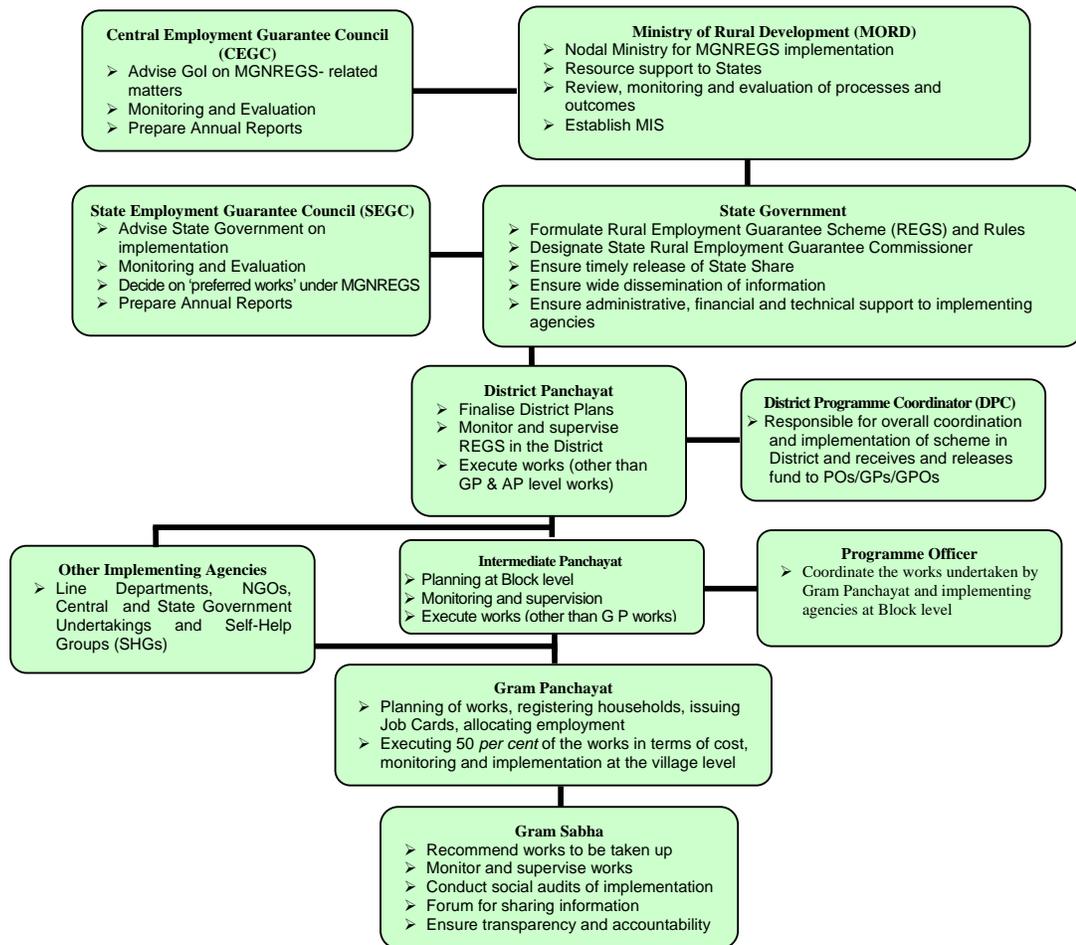
1st Phase (w.e.f 2 February 2006): (1) Bongaigaon, (2) Dhemaji, (3) Goalpara, (4) Karbi Anglong, (5) Kokrajhar, (6) Lakhimpur and (7) N. C. Hills.
2nd Phase (w.e.f 1 April 2007): (8) Barpeta, (9) Darrang, (10) Cachar, (11) Hailakandi, (12) Morigaon and (13) Nalbari.
3rd Phase (w.e.f 1 April 2008): (14) Baksa, (15) Chirang, (16) Dhubri, (17) Dibrugarh, (18) Golaghat, (19) Jorhat, (20) Kamrup (Rural), (21) Kamrup (Metro), (22) Karimganj, (23) Nagaon, (24) Sivasagar, (25) Sonitpur, (26) Tinsukia and (27) Udalguri.

Chapter-2 Framework of Audit

2.1 Organisational Structure and Funding Pattern

The organisational structure for implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) is shown in Chart 1.

Chart 1: Organisational structure of MGNREGS



For the funding of scheme, the GoI established a fund called the National Employment Guarantee Fund, from which grants are released directly to the Districts. Revolving funds are to be set up under SREGS at the District, Block and Gram Panchayat levels, with separate bank accounts for such funds at each level.

2.2 Audit Objectives

The main audit objectives for the Performance Audit were to ascertain whether:

- planning, both perspective and annual, was adequate and effective enough to meet the demand for work;

- funds released were accounted for and utilized in compliance with the provision of the Act/Rules/guidelines;
- the primary objective of ensuring the livelihood security by providing 100 days of annual employment to the targeted rural community at the specified wage rates was effectively achieved through registration of households, allotment of Job Cards, and allocation of employment in compliance with the guidelines;
- the auxiliary objective of creation of durable assets and protecting the environment, empowering rural women, reducing rural-urban migration, fostering social equity etc., were effectively achieved in accordance with the provision of the Act and the Rules;
- the convergence of the scheme with other Rural Development Programmes as envisaged, was effectively achieved in ensuring sustainable livelihood to the targeted rural community and improving the overall rural economy; and
- there was an effective mechanism at the State level to assess the impact of MGNREGS on individual households, local labour market, migration cycle and efficacy of assets created.

2.3 Audit Criteria

The criteria for the performance audit were benchmarked against the following sources of criteria -

- The National Rural Employment Guarantee Act, 2005 (MGNREGA), and amendments made thereto;
- MGNREGS Operational Guidelines 2006 and 2008 and Circulars issued by the MoRD;
- GOI's Fund Rules, 2006; Financial Rules, 2009 and Audit of Scheme Rules, 2011;
- Assam Rural Employment Guarantee Scheme, 2006;
- Assam Rural Employment Guarantee (SEGC) Rules, 2006; and
- MGNREGS Works Field Manual.

2.4 Audit Scope, Sampling and Methodology

2.4.1 Audit Scope

Detailed scrutiny of records maintained in the office of the Commissioner of Panchayat and Rural Development, Assam, Guwahati; Project Directors (PDs) of 10 District Rural Development Agencies (DRDAs), 25 Block Development Officers (BDOs), 96 Secretaries/Chairman of the Gram Panchayats/Village Development Committees (VDCs)/Village Council Development Committees (VCDCs) and other

implementing agencies was carried out (February–December 2012) by audit. The period of audit coverage was from 2007-08 to 2011-12. During the course of audit, besides conducting beneficiary survey and physical verification of the assets created, information collected from the Gram Panchayats was cross examined/verified with the records of the Programme Officers of the respective blocks.

2.4.2 Audit Sampling

All the 27 districts of Assam were stratified into four strata, geographically, on the basis of number of households which demanded jobs. From four strata, 10 districts¹ (37 per cent) were selected by Simple Random Sampling Without Replacement method (SRSWOR). In each district, 25 per cent (minimum two) blocks, in each block 25 per cent (minimum three) Gram Panchayats (GPs), and 25 per cent (minimum 10) works for detailed examination/verification were selected by SRSWOR method. Within each selected GP/VDC, 20 beneficiaries were selected by SRS method for beneficiary survey.

2.4.3 Audit Methodology

The performance audit commenced with an entry conference with the Commissioner and Secretary, Panchayat & Rural Development (P&RD) Department, Government of Assam held on 17 February 2012. The exit conference was held on 12 September 2012 with the Principal Secretary, Panchayat & Rural Development (P&RD) Department, Government of Assam, wherein the audit findings were discussed in detail. However, para-wise replies on the Draft Audit Reports from the department/Government are awaited (March 2013).

2.5 Acknowledgement

The office of the Accountant General (Audit), Assam acknowledges the cooperation extended by the department of Panchayat and Rural Development, Government of Assam, DRDAs, Zilla Parishads, Block Development Offices and Gram Panchayats during the course of Performance Audit.

¹ (1) Cachar, (2) Chirang, (3) Dibrugarh, (4) Goalpara, (5) Hailakandi, (6) Jorhat, (7) Kamrup (Rural), (8) Karbi Anglong, (9) Lakhimpur, and (10) Darrang.

Chapter-3 Planning

The guidelines envisaged preparation of two types of plans, viz., five year Perspective plan and the Annual plan. The Perspective plan attempts to integrate work priorities with long term strategy of poverty alleviation through employment generation and sustained development. The annual plan is a working plan emanating from the perspective plan that identifies the activities to be taken up on priority in a year.

3.1 Planning and Labour budget

Chapter IV, Para 14, sub section (6) of the NREG Act envisaged that the District Programme Coordinator shall prepare in the month of December every year a labour budget for the next financial year containing the details of anticipated demand for unskilled manual work in the district and the plan for engagement of labourers in the works covered under the Scheme. The Ministry of Rural Development will estimate the requirement of funds on the basis of projections made in the Labour Budget. Central funds will be sanctioned after examining these Labour Budgets and taking into account utilization of funds previously released. Based on the assessment of labour demand, identification of works to meet this demand and estimated cost of works and wages, in the Gram Panchayat Development Plans (Operational Guidelines Chapter 4), the district should formulate and approve the Labour Budget. The Labour Budget will be based on a realistic estimate for the number and kind of works to be taken up, as derived from the annual shelf of projects in the Development Plan.

Scrutiny of records revealed that neither any specific demand (labour budget) for the year 2007-08 and 2008-09 was placed by the DPCs/PDs of DRDA nor did any budget prepared and approved at Ministry's level. The programme in Assam was implemented without any approved district labour budget during these years. Again, during the years 2009-10 to 2011-12, in 9 out of 10 test checked districts, it was observed that funds released were less than the approved labour budget. The details in this regard are shown in Table-1.

Table-1
Position of release of funds vis-a-vis approved labour budget in the test checked districts (₹ in lakh)

Name of the district	2009-10			2010-11			2011-12		
	Approved by GoI	Actual Release	Short release	Approved by GoI	Actual Release	Short release	Approved by GoI	Actual Release	Short release
Kamrup	2,251.40	1,915.54	335.86	4,068.09	1,769.56	2,298.53	4,719.51	1,900.88	2,818.63
Dibrugarh	2,989.20	822.51	2,166.69	2,649.26	1,226.28	1,422.98	2,464.25	999.19	1,465.06
Jorhat	1,649.50	1,558.08	91.42	2,817.06	1,613.82	1,203.24	3,254.37	1,127.69	2,126.68
Cachar	6,511.30	2,235.76	4,275.54	6,410.89	1,320.65	5,090.24	2,978.69	1,195.74	1,783.95
Hailakandi	5,952.10	6,18.38	5,333.72	6,599.80	3,932.39	2,667.41	4,207.37	1,069.70	3,137.67
Goalpara	5,286.20	3,643.11	1,643.09	4,240.41	2,206.27	2,034.14	4,251.01	2,774.64	1,476.37
Lakhimpur	4,344.90	2,213.16	2,131.74	7,549.03	2,349.88	5,199.15	4,565.64	1,663.50	2,902.14
Chirang	5,647.70	2,722.29	2,925.41	9,082.10	4,649.36	4,432.74	6,935.73	1,195.37	5,740.36
Karbi Anglong	16,497.50	13,981.79	2,515.71	16,141.14	2,609.95	13,531.19	6,611.91	872.96	5,738.95

Source: Information furnished by the Commissioner, P&RD, GOA.

Further scrutiny revealed that the estimated demand placed through labour budgets were not based on requirement of funds projected in the Annual Action Plan (AAP). Thus, number of works to be executed and mandays of unskilled labourers to be generated in accordance with the AAPs had no co-relation with the labour budget, rendering the planning process ineffective.

3.2 District Perspective Plan (DPP)

The status of preparation of District Perspective Plans in respect of the 10 selected districts, as revealed during the course of audit, is given in the Table-2.

Table-2
Status of Perspective Plan in test-checked districts during the period 2007-12
(₹ in lakh)

Name of District	Status of preparation of DPP	Amount spent including advance	Status approval of by SEGC	Remarks
Kamrup	Prepared	8.00	Not approved	M/s Webx Technologies Pvt. Ltd. was entrusted (2009-10) to prepare the DPP for the year 2008-13.
Cachar	Prepared	2.00	Not approved	Job entrusted to Shri H. B. Roy, Project Consultant to prepare DPP for the year 2007-12.
Hailakandi	Not prepared	2.80	Not applicable	Job entrusted to Shri H. B. Roy, Project Consultant to prepare DPP for the year 2007-12.
Dibrugarh	Prepared	9.52	Not sent for approval	DPP for the year 2008-13 entrusted to M/s National Productive Council.
Jorhat	Prepared	7.00	Not approved	Engaged IIE, Guwahati for preparation of the plan for the year 2008-13.
Goalpara	Prepared	10.00	Not approved	Perspective Plan for the year 2006-11.
Karbi Anglong	Prepared	10.00	Not approved	Perspective Plan for the years 2006-11 awarded to M/s NERIWALAM, Tezpur, Assam.
Chirang	Prepared	10.00	Not approved	Entrusted to M/s North Eastern Development and Planners and Consultant, Guwahati for preparation of the plan for the years 2008-13.
Lakhimpur	Not prepared	4.32	Not applicable	Entrusted M/s Hydro Bio-Tech Design Engineers, Guwahati for preparation of the plan for the years 2006-11.
Darrang	Prepared	10.00	Sent to Government but not approved	Entrusted to M/s North Eastern Development and Planners and Consultant, Guwahati for preparation of the plan for the years 2007-12
Total		73.64		

Source: Information furnished by PDs, DRDAs.

The above table indicates that the test-checked districts are in various stages of preparation of their respective DPPs and a total of ₹73.64 lakh was spent. However none of the DPPs have been approved by the SEGC rendering the resources utilised, both man power and the money, unfruitful. The reasons for non approval were not on record.

Thus, besides unfruitful expenditure of ₹73.64 lakh, non-preparation of Annual Development Plan from the Perspective Plan (2007-08 to 2011-12) resulted in non-utilisation of the inputs of perspective plans such as the benefits of shelf of projects, assessment of labour demand, estimated cost of works and wages, identification of works and benefits expected in terms of employment generation and physical improvements in preparation of annual plan. A systemic and well planned approach

for the implementation of the scheme was, thus, not adopted in the test-checked districts.

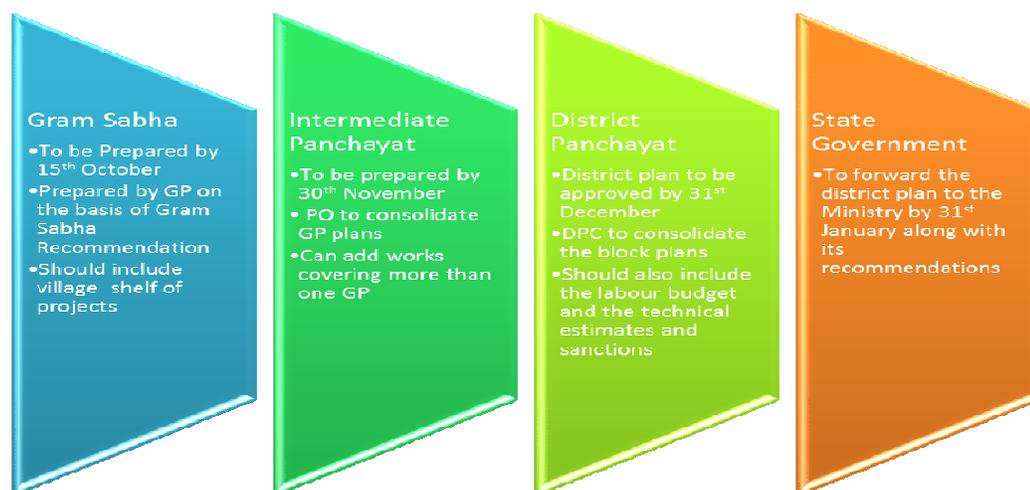
3.3 Annual Development/Action Plan

The primary responsibility of preparing the annual plan lies with the Gram Panchayat (GP)/Gram Sabha. An intermediate consolidation of all the plans prepared by the GPs is carried out at the block level, which are then consolidated into the District Plan and transmitted to the ministry through State Government/SEGC after preparation of labour budget. The annual plan is supposed to be comprised of the following four components:

- Assessment of labour demand;
- Identification of works to meet the estimated demand;
- Estimated cost of works and wages; and
- Benefit expected in terms of employment generation and physical assets.

The guidelines prescribe detailed schedule for the preparation of Annual Plan as depicted in the Chart 2.

Chart-2: Process of preparation of Annual plans



Audit scrutiny in this regard revealed that:-

(i) In the four test checked blocks of Kamrup (R) district, the Annual Development Plans/Annual Action Plans (AAP) were prepared without incorporating the required information like unique work code against each work, assessment of labour demand, identification of works to meet the estimated labour demand, estimated cost of works and wages and benefits expected in terms of employment generated. Further, timelines for submission of the plan in each level as required were

also not adhered to. There were delays ranging from two and half months to 18 months at various levels in submission of the Plan every year as detailed in **Appendix-1**.

(ii) In Dibrugarh district also, the Plan was prepared without incorporating the required information and the timeline for submission of the same was missed at each level. There were delays of 70 and 13 days respectively in submission of AAP for the years 2010-11 and 2011-12 to ZP by the DPC. The Labour Budget for these years was sent to the SEGC/Government without approval of ZP. In Jorhat district, no record with regard to preparation and submission of the AAPs was furnished.

(iii) In Cachar district, the scheme was implemented during 2007-08 without any Action Plan and in 2008-09, a voluminous Plan incorporating large number of works was prepared and approved without assessing the ground realities for execution. No plan for the subsequent years was prepared; instead the Action Plan of 2008-09 was utilised for execution of works during the subsequent years (2009-10 to 2011-12).

(iv) In Karbi Anglong, only a few members ranging from 1 to 18 (as shown in the **Appendix-2(a)**) attended the meetings of the Gram Sabha for selection and incorporation of the schemes in the Annual Action Plan (AAP). The submission of the AAPs for the years of implementation from VDC level to DPC was delayed every year. Accordingly, the approval to the AAPs was accorded with a delay of 46 days to 776 days from the scheduled date (as shown in the **Appendix-2(b)**).

(v) In Chirang district, the Annual Development Plan was prepared without incorporating the required information and the timeline for submission of the same was missed at each level. Verification of records revealed that there were delays in submission of development plan ranging between 169 and 292 days from the stipulated date (30 November) by the blocks. Similarly, at district level, delay occurred between 142 days and 266 days during the period 2008-09 to 2011-12 which violated the provisions of Paragraph 4.4.11 of the Operational Guidelines, 2008 (details are shown in **Appendix - 3**).

(vi) In the test checked Darrang district, submission of the Annual Plan from the level of PO to DPC and DPC to ZP in all the years covered under audit was delayed from 21 days to 7 months and 2 months to 6 months respectively (details are shown in **Appendix - 4**). The Plans also lacked the important required information.

Thus, preparation and finalisation of District Annual Plan without incorporating the required information as envisaged in the guidelines as well as non submission/delayed preparation of AAPs by the ground level implementing agencies had forfeited the intended objectives and sanctity of preparation of AAPs, besides making the process of formulation of labour budget futile.

3.4 Execution of works not included in the Annual Action/Development Plan

As per the provision of the Act/guidelines of the scheme, each and every work to be executed under MGNREGS should be selected and approved by the Gram Sabha and included in the Annual Action Plan (AAP) for execution during the year.

It was, however, noticed that a total of 146 works involving expenditure of ₹848.71 lakh were executed in four test-checked districts during 2007-08 to 2011-12 beyond the purview of the AAP as detailed in the Table-3.

Table-3
Details of works executed outside the purview of AAP

Name of District	Name of block	No. of works executed outside the AAP	Expenditure incurred (₹)
Kamrup	Kamalpur	2	36,12,442
	Goroimari	14	68,73,043
	Chamaria	19	1,03,96,305
	Hajo	16	53,63,020
Lakhimpur	DRDA level	2	42,18,437
	Boginadi	32	2,76,07,069
	Narayanpur	11	67,52,325
Darrang	Bechimari	4	61,12,672
Jorhat	Baghchung	46	1,39,36,000
	Total	146	8,48,71,313

Source: Departmental records.

Execution of works beyond the scope of development plan, thus, not only vitiates the planning process but also reflect deficiencies in regard to sanctioning of the works at DPC's level. The possibilities of favouritism in this regard could also not be ruled out.

3.5 Inadequate strategic planning resulted in denial of wages

As per the scheme guidelines, MGNREGS aims at enhancing livelihood security of the people in rural areas by guaranteeing at least 100 days of wage employment in a financial year to every household whose adult members volunteer to do unskilled manual work and as such, the works selected for execution should be such where ratio of 60:40 between Wage and Material component can be maintained.

In the following instances, the prescribed wage-material ratio as well as prime objective of the scheme was violated:-

- (i) The CEO, Zilla Parishad, Darrang received ₹24.91 lakh from PO, Paschim Mangaldai Development Block in January and March 2009 for execution of the work "River Protection work of Kulsik River at Hallow Chowka near Mangaldai-Kalaigaon Road (under Jaljali GP of Paschm Mangaldai Development Block) under MGNREGS -2008-09". The work was got executed by the CEO through a five member Construction Committee within March 2009 after incurring expenditure of ₹1.34 lakh towards Semi Skilled/ Skilled labour and ₹23.55 lakh towards material. Further scrutiny revealed that neither any provision for unskilled workers was made in the

estimate nor did any Job Card holder /unskilled worker was found engaged in the work. As such, selection/incorporation of the work in the AAP by Gram Panchayat and according administrative approval and sanction by the DPC was not in consonance with the provision of NREGA Act, 2005 and this not only resulted in irregular expenditure of ₹24.89 lakh but also led to deprival of the intended benefits to the NREGA workers due to improper planning.

(ii) In Lakhimpur, two works namely; (a) Development of Padumoni Park at North Lakhimpur through cleaning of water bodies, land development etc., and (b) Landscaping and plantation near Ganesh Udyan at North Lakhimpur were executed under MGNREGS-2008-09 at a cost of ₹16.33 lakh and ₹25.85 lakh respectively as per the decision and sanction of the DPC-cum-DC, Lakhimpur (without incorporating in the AAP). Scrutiny of records revealed that the wage-material ratio of these works was 13.20 per cent (₹2,15,540) : 86.80 per cent (₹14,17,952) and 0.63 per cent (₹16,230) : 99.37 per cent (₹25,68,625) respectively, which deprived the intended beneficiaries from their due benefits.

Planning has no significance if works are sanctioned and executed outside the purview of the approved plan and also violating basic norms of the scheme, as was the case.

Conclusion

The District Perspective Plan considering long term development strategy of employment generation to facilitate advance planning was either not prepared or not approved by the SEGC in any of the 10 test-checked districts. The envisaged procedure to prepare annual plans at different levels keeping in view the likely demand for the work was also not proper and effective. Strategic planning for execution of works was also inadequate.

Recommendation

The State Government should direct all the districts for preparing DPPs and to ensure timely preparation of Annual Plans so as to create long-term shelves of projects. The State Government should also direct all DPCs to ensure that the works included in the Plan are only sanctioned and executed.

Chapter-4 Physical and Financial Performance

4.1 Physical Performance

During the period from 2007 to 2012, the position of registration of households, employment demand, employment provided for 100 days for the State as a whole is given in Table-4 below.

Table-4
Position of registration and employment of households

Year	No. of households registered under the scheme	No. of households provided with job cards	No. of households demanded employment	No. of households provided employment	No. of households who received minimum 100 days
2007-08	19,57,954	17,59,328	13,59,089	13,01,078	88,991
2008-09	13,10,360	14,29,278	21,55,349	18,77,393	1,21,584
2009-10	5,22,018	5,73,284	21,39,111	21,37,270	82,330
2010-11	99,126	1,25,361	18,07,788	17,98,372	44,495
2011-12	31,100	28,676	13,53,548	13,47,654	16,174
Total	39,20,558	39,15,927	88,14,885	84,61,767	3,53,574

Source: Information furnished by Government of Assam.

The table above indicated that during 2007-12 out of 39.21 lakh registered households, 100 days employment was provided to 3.54 lakh households, the percentage being 9.03 only of the households registered under the scheme.

4.2 Financial Performance

The total available fund with the State Government (Assam) upto 31 March 2012 (from 2007-08) was ₹4152.54 crore (including Opening Balance of ₹218.89 crore, Central Share of ₹3371.10 crore, State Share of ₹399.72 crore and Miscellaneous Receipts of ₹162.83 crore). Of this, a total amount of ₹4060.48 crore (97.78 per cent) was reported to have been spent. Year wise position is shown in Table-5.

Table-5
Position of receipt and expenditure of the State of Assam under MGNREGS during 2007-12
(₹ in lakh)

Year	OB as on 1 April each year	Fund Received				Total expenditure incurred	Closing balance
		Central Share	State Share	Misc. receipt	Total available fund		
2007-08	21,888.82	56,671.91	3,385.90	4,434.93	8,6381.56	59,163.47	27,218.09
2008-09	27,218.09	95,534.27	8,240.44	4,624.60	13,5617.40	86,086.92	49,530.48
2009-10	49,530.48	70,890.88	10,330.76	2,751.99	13,3504.11	93,215.97	40,288.14
2010-11	40,288.14	72,449.34	13,144.82	3,288.30	12,9170.60	92,912.45	36,258.15
2011-12	36,258.15	41,563.78	4,870.34	1,182.92	8,3875.19	74,669.14	9,206.05
Total		3,37,110.18	39,972.26	16,282.74		4,06,047.95	

Source: Information furnished by the Commissioner, Panchayat and Rural Development, Assam.

Scrutiny, however, revealed that GOI and State Government had sanctioned and released ₹3,29,943.59 lakh and ₹30,751.57 lakh during the aforesaid period being Central and State share respectively. Besides furnishing the reason for variations, the

amount of excess account of funds received during the period 2007-12 needs to be reconciled by the Commissioner, Panchayat and Rural Development, Assam.

The position of receipt and expenditure of the 10 test-checked districts during 2007-12 is given in Table-6.

Table-6

Position of receipt and expenditure of the test checked districts under MGNREGS during 2007-12
(₹ in lakh)

Sl No.	Districts	Opening balance	Fund Received				Total expenditure incurred	Closing balance
			Central Share	State Share	Misc. receipt	Available fund		
1	Goalpara	2,236.29	11,789.36	1,345.53	195.31	15,566.49	15,515.36	51.13
2	Karbi Anglong	928.56	41,468.65	4,130.56	553.71	47,081.48	46,727.74	353.74
3	Lakhimpur	3,870.03	8,901.06	1,031.13	2,135.33	15,937.55	15,236.96	700.59
4	Cachar	18.46	10,508.67	1,120.61	432.62	12,080.36	12,005.64	74.72
5	Darrang	1,83.37	13,473.80	1,350.27	856.16	15,863.80	15,492.98	370.62
6	Hailakandi	-	10,229.39	1,566.32	542.06	12,337.77	11,310.94	1,026.83
7	Chirang	-	17,363.92	1,981.08	226.12	19,571.12	18,866.64	704.48
8	Dibrugarh	-	4,775.92	810.17	158.9	5,744.99	5,641.11	103.88
9	Jorhat	-	5,121.12	978.2	879.19	6,978.51	6,963.26	15.25
10	Kamrup	-	7,258.31	1,208.71	432.26	8,899.28	8,025.16	874.12
Total		7,236.71	1,30,890.20	15,522.58	6,411.66	1,60,061.35	1,55,785.79	4,275.36

Source: Departmental records.

(Districts at Sl. No. 6 to 10 are 3rd Phase districts)

Against available fund of ₹1,600.61 crore (OB: ₹72.37 crore + Central share: ₹1,308.90 crore + State share: ₹155.22 crore + Misc. receipt: ₹64.12 crore) during 2007-12, expenditure was ₹1,557.86 crore, leaving a balance of ₹42.76 crore, which remained unutilised in the 10 test-checked districts as on 31 March 2012 under the scheme.

Significant audit findings towards utilisation of the funds are discussed in subsequent chapters.

Chapter-5 Release and Utilisation of fund

5.1 Non/short release of Central share

(i) In Cachar district, Central Share amounting to ₹57.57 crore was released during the period between March 2007 and November 2007 for implementation of MGNREGS for the year 2007-08. But the district authority utilised only ₹17.88 crore during the year leaving a balance of ₹39.69 crore un-utilised and as a result, GoI did not release any fund for the next year (2008-09) under the scheme. This not only affected generation of employment for 49.48 lakh mandays¹ but also affected implementation of MGNREGS for the year 2008-09 badly due to non-utilisation of funds during the previous year (2007-08) in the district.

(ii) In Karbi Anglong district, Central Share of ₹139.82 crore for the year 2009-10 was released during the period between 31.03.09 and 03.02.10 but the district authority did not utilise ₹80.12 crore during the year and as a result, GoI after deducting ₹135.31 crore (against Labour Budget of ₹161.41 crore) released only ₹26.10 crore under the scheme in the next year (2010-11). Full utilisation of the fund received in 2009-10 would have helped the district authority to generate a minimum employment of 104.08 lakh mandays² during the year 2009-10 and 2010-11.

5.2 Short Release of State Share

(a) The NREGA Act, 2005 provides that 25 per cent of the cost of material and wages for semi-skilled/skilled workers will be borne by the State as its share. The Finance Department, Government of Assam observed that as the material cost is to be maintained at 40 per cent of the total cost of NREGA schemes, the State share should be 25 per cent of 40 per cent material component.

As per the said provision, the matching share of the State due for the years 2007-08 to 2011-12 was ₹33,686.75 lakh. Scrutiny of records, however, revealed that the State Government released a total amount of matching share of ₹30,751.57 lakh against the due amount. Thus, there was a short release of State's matching share of ₹2935.18 lakh, the details of which are given in the Table-7.

¹ ₹38.10 crore (₹39.69 crore minus 4 per cent Administrative Expenditure) ÷ ₹77 per mandays.

² (₹135.31 crore ÷ ₹130).

Table-7
Position of short release of State Share

Year of implementation	Expenditure on material including Semi Skilled/ Skilled labour	State share due (taking 25% of material cost)	State share released	(₹ in lakh)
				Balance yet to be released Excess release (+) Short release (-)
2007-08	19,313.34	4,828.34	6,064.09	(+)1,235.75
2008-09	30,103.56	7,525.89	11,174.56	(+)3,648.67
2009-10	26,509.37	6,627.34	2,453.49	(-)4,173.85
2010-11	36,994.87	9,248.72	6,787.04	(-)2,461.68
2011-12	21,825.82	5,456.46	4,272.39	(-)1,184.07
Total	1,34,746.96	33,686.75	30,751.57	(-)2,935.18

Source: Records and information furnished by State Government.

Thus, short release of State matching share affected smooth and effective implementation of the scheme.

(b) Further scrutiny revealed that in Hailakandi district, the State Government released ₹15.66 crore as against the due matching share of ₹10.23 crore (on the same pattern) during 2007-08 to 2011-12 resulting in an excess release of ₹5.43 crore. This had led to short release of funds to other districts compromising effective implementation of the scheme in those districts.

The reasons for short release for the State as a whole and excess release in Hailakandi district towards matching share of the State Government were neither on record, nor produced, though called for in audit.

5.3 Delay in release of State Share

The Act envisaged that State share is to be released within 15 days from the date of release of Central share.

(a) In Dibrugarh and Jorhat districts, the release of State share for the years from 2008-09 to 2010-11 was delayed by 215 to 342 days and 140 to 354 days respectively as shown in **Appendix-5**.

(b) In Goalpara district, release of State share of ₹592.56 lakh for the years from 2007-08 to 2011-12 was delayed by 47 to 340 days (details are shown in **Appendix-6**). It was observed that due to delay in release of State share, Central share of ₹6.42 lakh was utilised towards procurement of materials and for making payment of wages to semi-skilled and skilled workers irregularly.

5.4 Delay in transfer of funds from Pool Account to NREGA Account

As per the provision of Accounting Procedure for District Rural Development Agencies/Societies (as amended in 2001), the Ministry of Rural Development will telegraphically transfer funds/grants relating to all the schemes in a Common Bank Account opened by the DRDA/ZP in SBI or its associate banks. The Telegraphic

Transfer message would contain the name of the scheme under which the funds have been remitted. The DRDA/ZP should transfer the amount so received immediately to the respective Scheme Accounts so maintained for the purpose. The interest earned on funds of each scheme should be added in the scheme fund.

Again, National Rural Employment Guarantee Financial Rules, 2009 provides that funds shall be released by districts to the Programme Officers, Gram Panchayats and other implementing agencies within fifteen days of receipt of funds.

Scrutiny of records revealed that the MoRD, GoI remitted ₹99.56 crore during 2007-08 to 2011-12 (in 11 instalments) to the Pool Account (No.1076292574 with SBI, Mangaldai) under MGNREGA maintained by PD, DRDA, Darrang. Scrutiny of records disclosed that there were delays in transfer of said GoI funds to the NREGA Account ranging from 15 to 187 days by the PD, DRDA. It is further mentioned that the interest earned in the Pool Account out of the deposits of the NREGA fund had not been transferred to NREGA Account.

Thus, the act of the authority was not in consonance with the provisions of the Accounting Procedures/Financial Rules mentioned above. This not only resulted in delay in transfer of funds to the implementing agencies but also resulted in non-transfer of interest of ₹58.09 lakh (as worked out in **Appendix-7**) to NREGA Account.

5.5 Diversion/unauthorised utilisation of MGNREGS fund

(i) As per provision of NREGA Act, 2005, until any Scheme is notified by the State Government, the Annual Action Plan or Perspective Plan for the Sampoorna Grameen Rozgar Yojana (SGRY) or the National Food for Work Programme (NFFWP) whichever is in force in the concerned area immediately before such notification, shall be deemed to be the action plan for the Scheme for the purposes of NREGA Act., 2005. Therefore, the savings under SGRY/NFFWP needs to be transferred to NREGA account. In Assam, Lakhimpur district was brought under the scheme from 2006-07 (1st Phase) and hence needed to transfer all the unutilised balance of SGRY/NFFWP to NREGA Account *w.e.f.* 1st April 2006.

Scrutiny of records of PD, DRDA, North Lakhimpur, however, disclosed that an amount of ₹120.11 lakh diverted from SGRY and NFFWP to other schemes like Mid-day-Meal (₹27.54 lakh) at DRDA level, IAY/PMGY (₹90.02 lakh) and MLALAD/Fishery Department (₹2.55 lakh) at Block level (Narayanpur) prior to and after commencement of the scheme (MGNREGS), remained unrecouped as of March 2012. This resulted in deprivation of NREGA workers from getting job for a minimum of 1,81,984 [₹ 1,20,11,000 ÷ wage rate ₹66] mandays in 2006-07.

(ii) The MoRD in March 2006³ informed the State Government that the works started under SGRY and NFFWP and spilling over to the financial year 2006-07 must be completed by June 2006. All willing workers should be issued job cards in March 2006 and employment of unregistered labour on spillover SGRY/NFFWP works after 31 March 2006 will not be permissible.

Records of PD, DRDA, North Lakhimpur disclosed that in Lakhimpur district NREGA Account was opened *w.e.f.* 1st April 2006 with the transfer of SGRY and NFFWP unspent balance of ₹10,45,37,346 and ₹35,05,74,526 respectively. But the district authority instead of utilising the said fund in NREGA works released an amount of ₹8,98,61,022 and ₹3,11,11,000 again to the Blocks/Zilla Parishad for utilisation in the closed scheme SGRY and NFFWP respectively during 2006-07. Release of the said fund was not reflected in the Annual Accounts for 2006-07.

Thus, the act of the district authority was not in consonance with the provision of the NREG Act, 2005 and Ministry's instructions and thus, the above releases were unauthorised. This not only resulted in unauthorised utilisation of NREGA fund to the extent of ₹12.10 crore but also led to non-generation of job for 18,33,333 [₹12,10,00,000 ÷ ₹66] mandays for the NREGA workers.

Further, records of the CEO, Zilla Parishad (ZP), North Lakhimpur and two test-checked Blocks⁴ revealed that the funds amounting to ₹515.33 lakh⁵ received from PD, DRDA though taken into NREGA account but was utilised in SGRY/NFFWP works during 2006-07 and onwards without following the provision of the Act and also without engaging NREGA workers/Job Card holders.

(iii) The MoRD, GoI while forwarding the list of districts brought under NREGA in 2nd Phase informed the State Government in March 2007⁶ that the SGRY works which could not be completed due to unavoidable circumstances by 31st March, 2007 may be completed at the earliest with the balance fund available under SGRY as on 01.04.07 as the SGRY programme stands discontinued after commencement of NREGP. The Ministry also reiterated that no new works shall be taken from the date of issue of the instruction (March 2007) and all out efforts would be made by the implementing agencies at different levels to ensure that all works undertaken under SGRY are completed by 31st March, 2007. The Ministry also asked to furnish the full details of the incomplete works in a format with basic information of each project by 7 April 2007 for developing the strategies for completing the works. Darrang district was brought under the scheme from 2007-08 (2nd Phase) and hence needed to transfer all the unutilised balance of SGRY/NFFWP to NREGA Account from April 2007.

³ MoRD letter no.V-24011/46/2005-NFFWP/NREGA dt.20.03.2006.

⁴ Boginadi and Narayanpur Development Block.

⁵ CEO, ZP (₹206.73 lakh); BDO, Boginadi Block (₹158.09 lakh); and BDO, Narayanpur Block (₹150.51 lakh).

⁶ MoRD, GoI DO letter no. V-24011/34/2001-SGRY I dtd.23.3.2007.

Records of PD, DRDA, Darrang, Mangaldai, however, disclosed that there was an unspent balance of ₹3,01,967.95 under SGRY⁷ at the end of March 2007. The account was not closed and found as continued to be in operation. A separate NREGA account⁸ was opened in May 2007 with the receipt of NREGA fund for the year 2007-08. In the mean time, the PD, DRDA, Darrang received ₹6,10,88,000 (being 2nd instalment of SGRY Central share for 2006-07) and ₹5,25,83,000 (being third and additional instalment of SGRY Central share for 2006-07) on 3 and 13 April 2007 respectively. The entire amount was accounted for in the SGRY account of which ₹1,054.65 lakh was released to all the Blocks and ₹82.82 lakh to the CEO, Zilla Parishad during the period between 3 and 27 April 2007. The balance amount of ₹1,80,693 was transferred to NREGA account on 15 September 2007 retaining ₹45,274.

It needs to be mentioned that the releases were made on the basis of admissible percentage of allocation and not against any incomplete work. No list of incomplete SGRY works was also found prepared and furnished to the State Government for onward submission to MoRD though called for. The Ministry in August 2007⁹ reiterated and informed the State Government that in cases, where SGRY works were still incomplete, the same must be completed by August 2007 and any expenditure incurred from SGRY funds after 31 August 2007 shall be on State account.

Thus, release of the amounts to the implementing agencies without ascertaining the position of incomplete works was not in consonance with the provision of the NREGA Act as well as instructions of MoRD and resulted in diversion of NREGA fund to the tune of ₹11.37 crore (₹1,054.65 lakh + ₹82.82 lakh).

It may further be mentioned that it was revealed from the records of the CEO, Zilla Parishad (ZP), Darrang, Mangaldai that the authority concerned, approved 57 new works/schemes beyond April 2007 for a total amount of ₹77.50 lakh under SGRY and the ZP, accordingly spent ₹26.91 lakh (out of ₹77.76 lakh received during April 2007) against the said works.

It was further revealed from the records that an amount of ₹27.46 lakh was released to the BDO/PO, Paschim Mngaldai Dev Block during the period between 10 April 2007 and 31 May 2007, of which the block spent ₹24.95 lakh upto August 2007 which includes expenditure of ₹3.51 lakh spent during the period between 1 September 2007 to 5 December 2007 instead of transferring the fund to NREGA account in violation of the Ministry's instruction.

⁷ Saving account no.10762906966 with SBI, Mangaldai.

⁸ Saving account no.30172733164 with SBI, Mangaldai.

⁹ MoRD DO letter no. V-24011/34/2001-NFFWP/NREGA dt.2nd August, 2007.

Thus, there was a diversion/unauthorised utilisation of NREGA fund to the tune of ₹2,467.58¹⁰ lakh which deprived the Job Card holders from their intended benefits.

5.6 Irregular expenditure to avoid transfer of fund to new scheme (MGNREGS)

(a) In Chamaria Development Block under Kamrup (R) district, an amount of ₹3.87 lakh was spent by BDO out of SGRY fund unauthorisedly at the end of the year (2007-08) for the purposes of repairing of hand tube well, repairing of Guest house/Office Building and construction of Computer room at Block Headquarter.

(b) The PD, DRDA, Kamrup (R), sanctioned ₹16.58 lakh¹¹ on the basis of a request made by the BDO, Hajo Development Block in January 2008 for execution of the following 2 works under SGRY.

(i) Construction of Slab Culvert over Hadlajaan - ₹12.70 lakh.

(ii) Approach road to Slab Culvert & Improvement of Gerua Hadla Road - ₹3.88 lakh.

The amount (₹16.58 lakh) was released (January 2008) from the unutilised SGRY fund available with the PD and the works were completed at the Block level within March 2008. The works, as revealed, were neither approved by Gram Sabha nor included in the Annual Action Plan. The works were executed unauthorisedly avoiding transfer of funds to NREGS. The BDO, in reply, stated that the works were taken up on public demands.

(c) In Karbi Anglong district, the PD, DRDA, Karbi Anglong utilised ₹3 lakh for extension of staff quarters and remitted ₹0.50 lakh to Chinthong Block during 2007-08 out of the unutilised balance of ₹3.57 lakh under SGRY as of March, 2007 instead of transferring the amount to MGNREGS account. The balance of ₹0.07 lakh including accrued interest was, however, transferred to MGNREGS account. Similarly, the BDO/PO, Longsomepi Development Block under Karbi Anglong did not transfer unutilised balance (as of 2006-07) of SGRY fund of ₹14.45 lakh to MGNREGS account but utilised ₹7.62 lakh towards lifting Mid-Day Meal rice, Godown rent and purchase of RCC Spun Pipe which were not covered under MGNREGS.

This resulted in non-generation of employment under MGNREGS for 47,075 mandays¹².

¹⁰ DRDA, Lakhimpur ₹120.11 lakh + Blocks & Zilla Parishad, Lakhimpur ₹1,210.00 lakh + Blocks, Darrang ₹1,054.65 lakh + Zilla Parishad, Darrang ₹82.82 lakh = ₹2,467.58 lakh

¹¹ PD's letter No. KRS-13/2006-07 dated 21.01.2008.

¹² {(a)₹3,87,000 +(b) ₹16,58,000 +(c)₹10,62,000} ÷ prevailing wage rate of ₹66.

5.7 Release of fund by Central and State Government at the fag end of the year

Central fund under MGNREGS in a financial year needs to be released in time so that sanctioned schemes can be completed within the same financial year and the corresponding State share should be released within 15 days from the date of release of Central share.

In Karbi Anglong district, GoI released its share of ₹14.63 crore for the year 2008-09 and ₹63.59 crore for the year 2009-10 in March 2009 and February 2010 respectively. Similarly, the State Government also released ₹8.40 crore and ₹13.66 crore in March 2009 and February 2010 respectively. Release of fund at the fag end of the year resulted in non-completion of the sanctioned (1,023 and 1,149) works during 2008-09 and 2009-10 respectively besides less generation of targeted mandays.

5.8 Unadjusted loans and advances

As per records of the CEO, Zilla Parishad, North Lakhimpur, there were unadjusted advances of ₹1,71,65,377 granted to one Assistant Project Officer (APO) and eight Junior Engineers (JEs) for implementation of the schemes and loan of ₹1,83,000 granted to the GP President/Members out of SGRY/NFFWP/NREGS fund as of 1st April 2007. During the period upto 2009-10, another amount of advance of ₹2,53,12,698 was granted to the APOs/JEs raising the advance to ₹4,24,78,075 (₹1,71,65,377 + ₹2,53,12,698) and of which, ₹3,61,14,165 was adjusted during the period upto 31 March 2012 on receipt of the adjustment vouchers from the concerned APOs/JEs. The balance amount of advance of ₹63,63,910 could not be adjusted even after a lapse of more than four years due to non-receipt of adjustment vouchers from the concerned Officers/Officials. Similarly, though no more loans were granted to the Ex-GP Presidents/Members, only an amount of ₹53,400 could be adjusted during the period upto 31 March 2012 leaving the unadjusted balance of ₹1,29,600.

The above position indicates that financial management system for the transfer and use of funds in a transparent and efficient manner as required under the guidelines was not observed at ZP level. Besides, loans and advances remaining unadjusted for indefinite period denotes absence of accountability mechanism by the implementing agency and thus, the same were susceptible to misuse/misutilisation and even misappropriation.

5.9 Opening of accounts of NREGA workers with Mini Bank

As per the provision of the Operational Guidelines, 2008, the job card holders should be allowed to open account in the rural banks, cooperatives banks, nationalized banks, post offices and mobile banks for inaccessible areas (depending on the local conditions) with a view to ensure smooth and timely payments. The guidelines also provides that bank accounts of the labourers should preferably be

opened in the same bank in which Gram Panchayat accounts are kept as inter-bank transfers involve delay in payments.

Records of the BDO/PO, Narayanpur Development Block disclosed that an amount of ₹14.62 lakh being wages of labourers against execution of three AP level works was released to Samabai Samiti Mini Bank Ltd., Rajgarh established in 2005 under Mini Bank Rules despite availability of other banks and post office in the area. The cheques of Allahabad Bank and AGVB Bank were released to the aforesaid Mini Bank for collection and payments to the NREGA workers, while the fact that no AP/GP level accounts were opened with the said Bank by the Block was well known.

Cross verification of records of the Mini Bank disclosed that it took a long time for the collection of the amounts. Besides, the bank was releasing wages of the workers after deducting the collection charges (ranging from ₹10 to ₹20 from each). Thus, opening of accounts of NREGA workers with the said bank which did not pay full amount to the workers when other banks/post office were available in the area, was irregular under NREG Act, 2005.

5.10	Irregular utilisation of fund released under ‘administrative expenses’
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As per the Operational Guidelines, 2008, fund released under ‘administrative expenses (AE)’ is to be utilised towards payment of remuneration/salaries of the contractual staff etc. A few instances of misuse of AE noticed, have been discussed below:

(i) In Karbi Anglong district, the BDO, Howraghat and Longsomepi and the PD, DRDA, Karbi Anglong spent an amount of ₹25.09 lakh to meet the expenditure on account of visits of National Level Monitor (NLM), godown rent, Independence Day celebration, construction of office room and repairing of vehicles instead of engaging supportive staff like GRS and Accredited Engineers for smooth implementation of MGNREGS.

(ii) In Lakhimpur district, the PD, DRDA, in violation of the provision of the scheme, spent ₹12.24 lakh on items not at all related to NREGS from the available funds under AE instead of utilizing the same for the engagement of sufficient supportive staff.

(iii) Similarly, the BDO-cum-PO, Bechimari Development Block in violation of the provision mentioned above, utilised Administrative and Contingency fund of ₹2.99 lakh towards painting of office building, construction of eight foot bridges for eight GPs and electrification at defence camp. Again, an amount of ₹4.29 lakh was utilized by the BDO, Paschim Mangaldoi Development Block for renovation of BDO’s quarter; repairing of polling stations/installation of HTW/construction of foot bridge in connection with Parliamentary Elections, 2009; hire charges of vehicle for

AP President and transportation cost of SHG and PRI members for participation in meetings etc., in violation of norms.

5.11 Irregular expenditure out of contingency fund

Contingency fund under MGNREGS are meant for providing worksite facilities like construction of sheds/creche, supply of drinking water, tools/implements, medicines etc., and the fund for the purpose should reach the implementing agencies.

The PD, DRDA, North Lakhimpur sanctioned and released (June 2008) ₹ 13.92 lakh to BDO, Boginadi Development Block out of contingency fund for executing the following item of works as given in Table-8.

Table-8
Details of item of works sanctioned out of Contingency Fund

Sl. no.	Proposed item of works	Estimated amount (₹)
1	Block Office painting and repairing	1,50,000
2	Purchase of chair/table for AP members	72,000
3	Purchase of accessories and repairing of computers	75,000
4	Stationeries for office use	80,000
5	Maintenance of assets created during last 3 years	7,50,000
6	13 numbers of sign board	65,000
7	Erosion protection work by bamboo during flood	2,00,000
Total		13,92,000

Source: Departmental records.

Scrutiny of records, however, disclosed that the BDO spent ₹13.72 lakh during the period between 26 June 2008 and 2nd February 2009 of the said amount for various purposes which includes expenditure of ₹12.04 lakh (shown in the **Appendix-8**) not related to MGNREGS and hence, was not a legitimate expenditure under the scheme. Specially, an amount of ₹ 4.56 lakh¹³ was spent for execution of schemes which were neither approved by the DPC nor included in the AAP. Job Card holders were also not engaged for execution of those works. As a result of uauthorised expenditure, purpose of providing worksite facilities under the scheme was affected.

5.12 Suspected misappropriation/doubtful expenditure

(i) During scrutiny of the Administrative Expenses (AE)-(Block) Ledger and other relevant records maintained in the Office of PD, DRDA, Kamrup, it was found that an amount of ₹2.78 lakh being re-imbursement of hire charges of vehicle was paid to the BDO, Hajo Development Block from the funds available under AE of MGNREGS through four bearer cheques¹⁴ amounting to ₹2.78 lakh. The amount was, however, not accounted for in the cashbook of the BDO, Hajo. Further scrutiny of Bank Pass Book¹⁵ maintained in PD's office disclosed that the amounts in cheques were

¹³ 13 works on which ₹4.56 lakh was spent are indicated in italics in the Appendix-8.

¹⁴ Cheque No.175406 (₹77,236), 175410 (₹1,00,000), 179547 (₹40,999) and 205955 (₹60,000).

¹⁵ Assam Gramin Vikash Bank A/C No.112790.

actually drawn in cash and not transferred to the BDO's account. The whereabouts of the drawn amount could also not be ascertained from records.

Similarly, ₹63,488 was drawn for the same purpose in cash (on the basis of bills received from BDO, Hajo Development Block) from the bank at PD's level against two cheques¹⁶ out of funds available under AE and shown as paid to M/s Triveni Travels, Hajo instead of issuing account payee cheques to the party. In this case also whereabouts of the fund after drawal could not be ascertained as the documentary evidence in support of payment made in cash, if any, was not produced.

Thus, misappropriation of funds available under AE to the extent of ₹3.41 lakh cannot be ruled out considering the manner in which the same was drawn and shown as having been disbursed.

(ii) Administrative approval and expenditure sanction for ₹4.86 lakh was accorded by the DPC in December 2008¹⁷ for execution of the Anchalik Panchayat (AP) level work "Land Development of FA Ahmed College under MGNREGS for the year 2008-09" through Tukrapara GP of Kamrup (R) district. The entire amount was released to the GP/PO in three instalments between December 2008 and April 2009. As per cash book entry and the information furnished, an amount of ₹4.90 lakh was spent against the work (excess amount was shown as having been utilized from the available fund of other ongoing schemes of rural connectivity under MGNREGS) but muster roll (MR) Voucher for only ₹2.20 lakh was made available to audit. Thus, in the absence of MR voucher, the bonafides of the expenditure of balance amount of ₹2.70 lakh (₹4.90 lakh - ₹2.20 lakh) remained doubtful.

(iii) The Utilisation Certificate submitted by DC-cum-DPC, Cachar district for utilisation of funds relating to 2007-08 indicated embezzlement of ₹1.93 crore in Kalain Development Block. Of ₹1.93 crore, ₹1.59 crore was earmarked against 15 schemes to be executed at AP level and ₹0.34 crore earmarked against 11 schemes to be executed by the Lakhipur Gaon Panchayat.

Scrutiny of departmental enquiry report disclosed that the BDO in connivance with the Senior Assistant cum Accountant alongwith the JE had misappropriated fund of ₹1.59 crore. Again, the district team engaged for verification of muster roll also stated that the BDO, JE and GP Secretary of Lakhipur GP misappropriated another amount of ₹0.34 crore. An FIR was lodged against these officials on 19 August 2008 with Katigora Police Station. The case is pending with Hon'ble Gauhati High Court.

Although the officials involved in the case were placed under suspension, the GP Secretary of Lakhipur GP was reinstated as per enquiry report of the Chief Executive Officer, Cachar Zilla Parishad.

¹⁶ Cheques No.179548 (₹40,914) and 177402 (₹22,574).

¹⁷ DPC letter No. KR/MGNREGS/21/2008-09/Pt.-4/11 dated 13.12.08.

Further scrutiny revealed that the BDO and the GP Secretary drew the amount and handed over the entire amount to JE. No supporting records such as measurement book, muster roll, vouchers for purchase of materials etc., were submitted by the JE. As a result, execution of MGNREGS works for ₹1.93 crore and employment generation to the extent of 1,50,316 mandays¹⁸ remained unachieved.

(iv) Paragraph 5.3.3 of the Operational Guidelines, 2008 envisaged attachment of photographs of applicant adult members to the job cards and expenditure in this respect would be part of the programme cost.

PD, DRDA Darrang, Mangaldoi against requisition disbursed between January and September 2009, ₹3.51 lakh and ₹2.98 lakh to BDOs of Bechimari and Paschim Mangaldoi respectively being the cost of photographs.

Scrutiny of the cash book of BDO, Bechimari disclosed that out of ₹3.51 lakh received (January 2009), BDO disbursed ₹2.78 lakh to eight GPs and ₹0.65 lakh to the JE of the Block between January to April 2009 leaving a balance of ₹0.08 lakh in the cash book. Cross checking with the cash books of the GPs and information furnished by them disclosed that ₹2.78 lakh shown as disbursed to eight GPs and also the amount of ₹0.65 lakh shown disbursed to block JE for photographs of works undertaken (₹0.36 lakh) and photographs of job card holders (₹0.29 lakh) were not actually received by them. It was, however, intimated by the GP secretaries that affixing of photographs to the job cards and Job Card Register was done by the job card holders themselves at their own cost. Thus, ₹3.07 lakh (₹2.78 lakh + ₹0.29 lakh) shown as spent for photographs of job card holders appeared to be misappropriated.

Similarly, ₹2.98 lakh shown as disbursed by BDO, Paschim Mangaldoi in his/her cash book to 10 GPs between January and October 2009 were not received by the GPs and not accounted for in their cash books. As the amounts were drawn from bank and shown as paid to the GPs in cash, the possibility of misappropriation of the amounts could not be ruled out.

Non-accountal of the amounts, thus, pointed to suspected misappropriation of funds to the tune of ₹6,04,430 [₹3,42,562-₹36,000 (utilised for photograph of schemes)+ ₹2,97,868]. The fact of incurring expenditure on photographs by the beneficiaries themselves was also corroborated by the beneficiary survey.

Thus, a total of ₹2.05¹⁹ crore was suspected to be misappropriated by the implementing agencies at various level while implementing the scheme/projects.

¹⁸ [60 per cent mandatory wage ratio of (1,58,99,272 + 33,91,276)] ÷ 77 (wage rate).

¹⁹ ₹3.41 lakh + ₹2.70 lakh + ₹193.00 lakh + ₹3.07 lakh + ₹2.98 lakh = ₹205.16 lakh.

5.13 Irregular payment in cash to firms/parties for procurement of material

As per Assam Financial Rules and Executive orders thereto, no payment should be made in cash to parties/firms except contingent payments.

(i) Scrutiny revealed that the Zilla Parishad, Hailakandi during the period between 2008-09 and 2011-12 paid an amount of ₹3.78 crore in cash to parties/firms through Junior Engineer for procurement of materials while executing the works under MGNREGS in violation of the provision of the rule mentioned above.

(ii) The BDOs under Howraghat and Longsomepi Development Block of Karbi Anglong district procured materials like hume pipe, cement, rod, sand gravel etc., for ₹27.06 crore and ₹16.22 crore respectively during 2007-08 to 2011-12. The entire cost of materials was drawn through self cheques and paid to the supplier(s) in cash in contravention to the rule.

(iii) Scrutiny also revealed that nine test-checked GPs under two Blocks of Jorhat district, procured materials like hume pipe, cement, rod, sand gravel etc., for ₹41.97 lakh during 2008-09 to 2011-12. The entire cost of materials was drawn through self cheques and paid to the suppliers in cash, in contravention to the provision of the rule.

(iv) The PD, DRDA, North Lakhimpur (as approved by DPC, Lakhimpur) vide WT message dated 4 July 2008 instructed all the BDOs under Lakhimpur district not to make any payment in cash under NREGA Schemes.

Scrutiny of records of the BDO/PO, Boginadi Development Block and BDO/PO, Narayanpur Development Block under Lakhimpur district disclosed that payment of material bills for a total amount of ₹129.18 lakh and ₹18.22 lakh respectively were made in cash (withdrawing the amounts by issuing self cheques) for execution of AP level works during 2008-09 to 2011-12 in disregard to the instruction of the DPC.

5.14 Irregular deduction from GPs share and utilization of the same at PO's level

(a) In the test-checked Chamaria Development Block in Kamrup (R) district, the BDO while releasing fund of ₹ 34.82 lakh (material component) sanctioned against 22 works for the year 2009-10, irregularly deducted an amount of ₹2.34 lakh and shown utilised at Block/PO's level against those works (from which deducted). But the Secretaries of the GPs were not aware of utilisation of such amount against the works and had exhibited expenditure to the extent of fund received by them only. This led to violation of scheme guidelines of execution of works by single agency apart from doubtful expenditure of ₹2.34 lakh.

(b) In the test-checked Hailakandi Development Block, ₹26.21 lakh was deducted at PO's level from the fund of ₹661.84 lakh released to the GPs for the works to be

executed at GP level during March 2008 to December 2009. Of this, ₹20.37 lakh was spent towards contingency expenditure like repairing of block godown, repairing of vehicles and polling expenses etc., which were not permissible as per the guidelines.

5.15 Non-utilisation of funds against sanctioned works.

As per provision of the Act, the works sanctioned should be completed promptly for generation of employment to sustain the livelihood of the rural poor in a timely manner. The Government of Assam, P&RD department instructed all concerned in July 2011²⁰ to ensure timely completion of all works, within a period of three to six months.

Scrutiny of records revealed that as per direction of the PD, DRDA, Kamrup (R), the BDO-cum-PO, Chamaria refunded unutilised amount of ₹50.51 lakh during August 2011 and March 2012, without completing 14 ongoing works sanctioned for the years 2008-09 to 2010-11. Similarly, the BDO-cum-PO, Hajo Development Block, refunded (August 2011) the entire amount of ₹8.95 lakh released against two sanctioned works for 2010-11. The amounts were not released again to the executing agencies for execution/completion of the incomplete works at block levels.

This not only resulted in non-completion of the sanctioned works but also resulted in idle investment of ₹65.06 lakh incurred on the incomplete works as well as short generation of employment to the extent of 0.38 lakh mandays. The PD, DRDA, Kamrup in reply stated (June 2012) that the funds were received back as the works could not be taken up or completed due to onset of rainy season and the funds would shortly be released against the 13 (out of 16) new schemes taken up and three incomplete schemes but remained silent about the fate of the 11 incomplete works in Chamaria Development Block.

5.16 Non-reconciliation of post office accounts

As per MIS, a total amount of ₹9.83 lakh being wages were paid to 83 (₹3.95 lakh) and 110 (₹5.88 lakh) job card holders under Saniadi GP of Hajo Development Block and Jorsimulu GP of Goroimari Development Block respectively of Kamrup district during 2008-09 to 2011-2012. Verification of Post Office ledger/Pass Book of the concerned job card holders, however, disclosed that the amounts of ₹2.45 lakh (against ₹3.95 lakh) and ₹2.64 lakh (against ₹5.88 lakh) only were paid respectively resulting in non-payment of wages of ₹4.74 lakh to MGNREGS workers (Details are shown in **Appendix-9**).

The concerned POs/Secretaries of the GP had not conducted any reconciliation in this regard and hence were not aware of the matter of non-payment of wages to workers. This also indicated that the workers were neither informed nor issued any wage slip as

²⁰ Order No. RDD.6/2010/16 dated 26.07.2011

per scheme Guidelines for collection of their dues. This is fraught with the risk of pilferage of fund and lack of transparency in fund management of the scheme.

5.17 Format of accounts

As per provision of Section-24(2) of the NREG Act, 2005, the accounts of the scheme shall be maintained in such form and in such a manner as may be prescribed by the State Government.

The State Government had not prescribed any format for maintenance of MGNREGS accounts at GP/PO/DPC level.

5.18 Other Points

Utilisation of Interest Fund

In accordance with the provisions of the Guidelines, interest accrued out of the deposits of the scheme fund should be utilised in schemes/works for generation of additional employment.

(a) In the 13 test-checked GPs and three Development Blocks under Dibrugarh and Jorhat districts it was seen that interest for an amount of ₹27.75 lakh was earned, of which ₹17.61 lakh was utilised unauthorisedly on non-permissible items viz., procurement of office stationery, payment of telephone bill, construction of boundary wall, earth filling at office campus and procurement of Xerox machine etc., instead of generating additional employment. Another amount of ₹7.97 lakh was utilised for scheme purpose leaving a balance of ₹2.17 lakh in hand.

(b) Test-check of records of Project Director, DRDA, Karbi Anglong and three selected development blocks revealed that bank interest of ₹2.77 crore had accrued on MGNREGS fund at district level and three selected blocks as shown in Table-9.

Table-9
Position of interest earned in Karbi Anglong District

		(₹ in lakh)
Year	Name of office	Interest earned
2007-12	DRDA, Karbi Anglong	191.91
2007-12	Howraghat Development Block	49.52
2007-12	Nilip Development Block	24.25
2007-12	Longsomepi Development Block	11.32
Total		277.00

Source: Information furnished by PD, DRDA, Karbi Anglong and three selected Blocks.

No separate accounts were maintained for utilisation of interest fund. It was, however, stated that interest earned was utilised for implementation of additional schemes under MGNREGS sanctioned by DPC.

The above position indicates that a substantial amount of unspent balance of the annual labour budget sanctioned under MGNREGS remained unutilised on which

huge interest had accrued. Inability to spend the annual allocation in the year of its sanction, entails non-generation of employment opportunity in the lean season of the year for the rural poor apart from non-creation of durable assets for community use. This also indicates serious lapses in the planning and formulation of work strategy.

Conclusion

There were instances of non/short as well as delayed release of both Central and State share in addition to cases of gross financial irregularities. Funds were also not utilised optimally, properly and promptly affecting the implementation of the scheme.

Recommendation

The State Government should streamline and regulate the process of release of funds as per norms and should undertake periodical reviews to ensure utilisation of funds in compliance with the provisions of MGNREG Act/Rules.

Chapter-6 Capacity building

6.1 Appointment of Key Stakeholders

The act envisages appointment of a State Rural Employment Guarantee Commissioner, District Programme Coordinators and Programme officers at State, District and Block level respectively for management, implementation and monitoring of the schemes under MGNREGS. There were, however, shortcomings in regard to appointment of the above stakeholders as indicated in Table-10.

Table-10
Appointment of Key Stakeholders

Sl no	Stakeholders	Status of appointment	Remarks
1	State Rural Employment Guarantee Commissioner	Not appointed	The Commissioner, Panchayat and Rural Development had been entrusted to look after the implementation of the scheme in addition to his regular duties. No separate Government order entrusting him such responsibility was made available to audit.
2	District Programme Coordinator (DPC)		The State Government had not created any post for DPCs. The Deputy Commissioners of the districts were allowed to function as DPC for implementation of the scheme.
3	Programme Officer (PO)		The Government of Assam did not appoint full-time dedicated Programme Officers (POs) in the blocks of the State. The existing Block Development Officers (BDOs) were appointed as POs and given the additional charge for implementation of the Scheme.

Source: Information furnished by Commissioner, P&RD, GOA.

6.2 Resource Support

The Act makes it mandatory for the State Government to make available to the District Programme Coordinators and the Programme Officers, necessary staff and technical support as may be necessary for the effective implementation of the scheme. Ministry of Rural Development has suggested an administrative pattern that may be adopted by States according to their contexts. There shall be full funding by Government of India for management support at the District, Block and Gram Panchayat level.

The SEGC in their meeting held on 13 August 2008 advised the State Government for engagement of Gram Rojgar Sahayak (GRS)/Accredited Engineer/Computer Assistant/Accountant Assistant at GP and Anchalik Parishad (AP) levels for effective implementation of the scheme. The Director, Panchayat & Rural Development (P&RD), Assam, on receipt of approval of the Government, instructed¹ all the Deputy

¹ vide letter No. DRD-15/75/2008/18 dated 27.10.08.

Commissioners (DCs)/District Programme Coordinators (DPCs) of the State to go ahead with the recruitment process.

Deficiencies noticed with regard to engagement of support staff in the test checked districts are brought out in subsequent paragraphs.

6.2.1 Accredited Engineers

The State Government/Director, P &RD instructed to engage one Accredited Engineer for minimum two Gram Panchayats with minimum qualification of Higher Secondary School Leaving Certificate (HSSLC) pass under science stream. The Director also suggested that the candidates having diploma in engineering may be given preference. As per the guidelines, the Accredited Engineers were to prepare estimates of the works as well as to supervise and record measurement of the works. The State Government, however, realised later (May 2010) that the HSSLC passed candidates did not possess the required technical knowledge for the assigned work and instructed (May 2010) all DPCs/PD, DRDAs to terminate those Accredited Engineers and recruit only Civil Engineering Diploma holders in their place.

In four test-checked districts, altogether 249 non-diploma holder Accredited Engineers were appointed/engaged and the Government incurred an expenditure of ₹61.75 lakh during the period March 2009 to May 2010 and retrenched them thereafter due to their inability to carry out the assigned works. District wise position is given in Table-11.

Table-11
Engagement of Accredited Engineers

Name of district	No. of non diploma Accredited Engineers appointed	Period of engagement	Total expenditure on remuneration (₹ in lakh)
Cachar	58	July 2009 to October 2009	15.62
Kamrup (R)	124		29.80
Darrang	32		7.45
Lakhimpur	35	31 Accredited Engineers from March 2009 to May 2010; one Accredited Engineer from March 2009 to January 2011 and remaining three Accredited Engineers not retrenched.	8.88
Total	249		61.75

Source: Departmental records.

Thus, injudicious decision of the State Government with regard to engagement of non-diploma holder candidates as Accredited Engineers not only affected the implementation of the schemes but also resulted in infructuous expenditure of ₹61.75 lakh.

6.2.2 Gram Rozgar Sahayak (GRS)

Though there were shortages in regard to engagement of GRS in other test-checked districts, no GRS was found engaged in 104 GPs under Jorhat district as of March 2012.

6.2.3 Accountant and Computer Assistant

In the test checked Kamrup (R) district, 31 Computer Assistants (against requirement of 139) and 71 Accounts Assistants (against requirement of 139) were appointed in the GPs belatedly in October 2009 and June 2010 respectively. The numbers were further reduced in subsequent years. Moreover, none of the Accountants/Computer Assistants were posted at GP level.

In Jorhat district, 23 Computer Assistant were appointed against 104 GPs.

6.2.4 Engagement of Mates

The SEGC in their meeting held on 13 August 2008 advised the State Government for engagement of Mates at GP level and accordingly, the Government of Assam, P&RD Department issued (June 2010) guidelines to all DPCs and Principal Secretaries of the Autonomous Councils for empanelment and contractual engagement of Mates for supervision of work and recording of attendance of labourers.

In the test-checked Kamalpur, Goroimari and Chamaria Development Blocks under Kamrup (R) and Bechimari and Paschim Mangaldai Blocks under Darrang district, no efforts were made for empanelment and engagement of Mates at GP level.

Similarly, in test-checked Jorhat, Goalpara, Karbi Anglong, Chirang and Darrang districts, no mates were found engaged under the scheme.

Thus, engagement of support staff was not only delayed but also remained inadequate at district and GP levels and thereby management support at GP level with a pool of trained staff was absent.

6.3 Technical Support

The State Employment Guarantee Council (SEGC) in its first meeting advised the State Government to prepare a panel of Technical Institutions at Guwahati and Silchar, Jorhat Engineering Colleges, North Eastern Regional Institute of Water and Land Management (NERIWALAM), Tezpur and Agriculture Universities for technical support in respect of planning, designing, monitoring, evaluation etc. Despite availability of funds, the panel was not prepared resulting in deprival of envisaged technical support in implementation of programme.

It was also seen that out of the fund of ₹32.70 lakh received for the purpose, an amount of ₹12.28 lakh was utilised during May 2010 for purchase of stationary

articles, hiring of vehicles, payment of transport allowances and printing of Assamese Wall Calendar etc., by the Commissionerate resulting in irregular and unauthorised expenditure to that extent.

Thus, the objective of improving the quality and cost effectiveness of the scheme through appropriate technical support remained largely unachieved.

6.4 Setting up of State Employment Guarantee Fund/Revolving Fund

The State Government may, by notification, establish a fund to be called the State Employment Guarantee Fund as per the scheme. This Fund is to be administered as a Revolving Fund, with Rules that govern and ensure its utilization according to the purposes of the Act. Similarly, Revolving Fund should be set up under MGNREGS at the District, Block and GP level.

As per the minutes of the first meeting held on 13 August 2008, the SEGC decided to create State Employment Guarantee Fund (SEGF) to ensure timely resource support to the DPCs, POs and PRIs and accordingly, moved (August 2008) the Finance Department, GOA for formal notification. The same was yet (April 2012) to be issued. In the GPs/Blocks/District Panchayats of the test-checked districts, Revolving Fund to ensure complete and sound financial management had also not been set up. Thus, a significant provision of the Act was not observed.

6.5 Preparation of Information Education Communication (IEC) Plan

Awareness generation through Information, Education and Communication (IEC) for people to know their rights under the Act, effective communication of information about the Act and the Scheme is essential. For this, State Government was required to undertake an intensive Information Education Communication (IEC) exercise to publicise the key provisions of the National Rural Employment Guarantee Act (NREGA) and procedures to be followed like the process of registration, demand for employment, unemployment allowance, grievance redressal mechanism and social audit. The IEC should target workers, rural households, PRIs and pay special attention to needy areas and marginalised communities. The State Government should draw up an IEC Plan and develop communication material designed to help people articulate their demand and claim their entitlements.

The State Government could not furnish IEC Plan drawn up and communication material designed, if any.

In seven test-checked districts, an amount of ₹164.74 lakh was spent on various purposes for carrying out IEC activities during 2007-12 without any approved IEC plan. District wise position is given in Table-12.

Table-12
Expenditure on IEC activities

(₹ in lakh)

Sl no.	Name of district	Expenditure incurred	Particulars of expenditure	Remarks
1	Kamrup (R)	7.58	Street plays, erection of hoardings, advertisements in magazines, short programmes in AIR and Doordarshan.	Out of ₹9.00 lakh received in 2007-09, ₹7.58 lakh was spent upto 2009-10. No activities carried out there after though there was unutilised balance of ₹1.42 lakh. Survey revealed that beneficiaries had little knowledge about the scheme and their entitlements.
2	Cachar	25.10	Not made available	Amount spent by Zilla Parishad. The GP Secretaries were not aware of any activities carried out in their GPs. Survey revealed that beneficiaries had little knowledge about the scheme and their entitlements.
3	Hailakandi	28.60	Not made available	Amount spent by PD, DRDA. GP Secretaries were not aware of any activities carried out in their GPs. Survey revealed that beneficiaries had little knowledge about the scheme and their entitlements.
4	Dibrugarh	8.38	Banner, poster and hoarding etc.	Activities carried out, if any, did not come to the notice of the audit team. Beneficiaries also did not have any idea about the activities.
5	Jorhat	21.81		Activities carried out, if any, did not come to the notice of the audit team. Beneficiaries also did not have any idea about the activities.
6	Karbi Anglong	70.59	Not made available	Survey revealed that the beneficiaries remained largely unaware of their entitlements
7	Lakhimpur	2.82	Publicity and awareness campaign and making of hoarding etc.	Paid to APO (A) ² and PO ³ as advance who had not submitted the adjustment vouchers and in absence of any records, the activities carried out, if any, and the extent of awareness generated among the local people remained unassessed.
Total		164.88		

Source: Departmental records.

The above position indicated that the IEC activities were not carried out in true and proper spirit for which awareness generation among local people regarding the scheme and their entitlements remained unachieved in the districts mentioned above.

6.6 Training of various stakeholders/key agencies under MGNREGS

As per paragraph-3.3 of the Operational Guidelines, all key agencies were required to be trained in discharging their responsibilities under the Act. This includes Gram Panchayats, other PRIs, District and State-level departmental personnel involved in implementing NREGS, as well as local committees, groups formed for the purpose of vigilance, monitoring and social audit.

As per instructions (October 2008) of the Director, P&RD regarding engagement of contractual staff, the staff selected for engagement should be given training for their works/duties before joining. The training should include practical demonstration and

² Shri D. Baruah (₹2.22 lakh).

³ Sri P C Gohain (₹0.60 lakh).

practical test to ensure that the candidates have understood the concepts. The deficiencies noticed are brought out below-

(a) In respect of Kamrup (Rural) and Cachar districts, modules for training were developed by State Institute for Rural Development (SIRD) without ascertaining the actual requirements. Programmes were chalked out according to the convenience of SIRD and only one round of training conducted after recruitment of different category of stake-holders like GRS, Accredited Engineers, Computer Assistants and Accountants etc., during the period 2009-10 to 2011-12. Feedbacks from the trainees to assess the fruitfulness of the training were also not obtained.

(b) In Dibrugarh district, both Class-room and On-site training to the members from AP/ZP and the Mates were not imparted. Details of training imparted, if any, to the stakeholders of Jorhat district, was not made available though expenditure of ₹nine lakh (against receipt of ₹11.50 lakh in 2007-08) was incurred during 2008-09, in this regard.

(c) In Goalpara district, training to 81 Key Agencies (PRIs) involved in implementation of MGNREGS was imparted during 2009-10 and 2011-12 in four and three sessions, respectively.

(d) In Karbi Anglong district, ₹16.75 lakh was spent on training to the BDOs, Junior Engineers (JEs) and Additional Programme Officers (APOs) during 2009-10 to 2011-12. However, no training to other key stakeholders like VDC members, BLCC members, Accredited Engineers, GRS etc., was provided.

(e) In the test-checked Darrang district, the PD, DRDA, Darrang, Mangaldai utilised only ₹0.74 lakh as of March 2012 out of ₹seven lakh received from GOI in March 2007 for providing training to various stakeholders involved in implementation of MGNREGS. It was noticed that out of the said amount of ₹0.74 lakh, ₹0.55 lakh was utilised for other purposes like food for workshop, hiring charges of vehicle, video photography and publication of advertisement etc., instead of providing training to stakeholders.

Further scrutiny of records and information furnished revealed that no training to important stakeholders like GRS, Accredited Engineers, Account Assistants, Computer Assistants, GP/AP/ZP members and AP/ZP Presidents was provided during the period under report though sufficient fund for the purpose was already available. Training provided to the POs, GP Secretaries and GP Presidents in 2007-11 was also not found sufficient.

Thus, the purpose of vigilance, monitoring and social audit under the scheme remained largely unfulfilled in the absence of sufficient and effective trainings.

6.7 Implementation of works/scheme at block level instead of at village level

As per paragraph-2.1.3 of the Operational Guidelines, 2008, Gram Panchayat is the pivotal body for implementation at the village level and is empowered to receive and utilise funds at its level. There are Village Council Development Committees (VCDCs) and Village Development Committees (VDCs) instead of GPs in the two test-checked Sixth Scheduled Chirang and Karbi Anglong districts which were carrying out identical functions.

Scrutiny revealed that funds received by the Blocks for developmental works relating to VCDCs/VDCs were spent directly by the Blocks though all VCDCs/VDCs were facilitated with Contractual Accountants, GRS, Accredited Engineers and DEOs. Thus, non-consideration of VCDC/VDC as pivotal body for scheme implementation at village level and non-release of funds to them not only violated the stipulated provisions of the Act but also failed in decentralisation of functions.

Conclusion

Employment of personnel/supporting staff meant to enhance the role of the DPCs in overseeing the scheme implementation and capacity building as part of the structural mechanism for programme implementation was not adequate and effective. Training to key Stake holders for proper implementation of the schemes and IEC exercise for awareness generation to publicise key provisions of the Act was also not adequate.

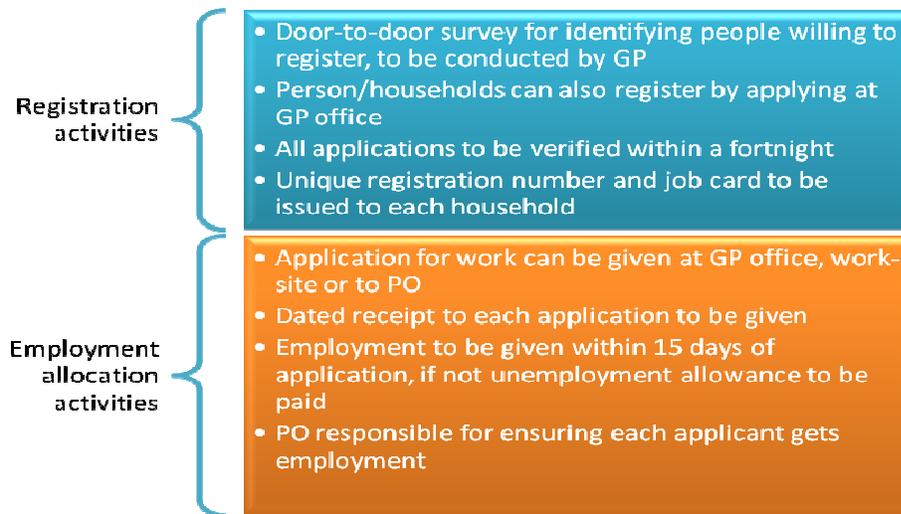
Recommendation

State Governments should consider setting up of State Employment Guarantee Fund at State level and Revolving Fund at District/Block/GP level. Staff requirement should be assessed and steps taken to address the gaps particularly regarding appointment of full-time POs at each Block, with adequate supporting staff like GRS, Accountant and Computer Assistant for each GP. The State Government also needs to prepare a clear IEC plan and exercise activities intensively for awareness generation among the beneficiaries.

Chapter-7 Registration and Issue of Job Cards

The first step in ensuring that the beneficiary can exercise his/her right of hundred days of employment under the scheme is registration with the Gram Panchayat. As per Section 2(1) of Schedule II of the Act, it is the duty of the Gram Panchayat to register the household and issue a job card. The guidelines envisage that the registration should be initiated by the Gram Panchayat, by conducting a door to door survey. Also, any person seeking registration under the scheme can also do so by applying to the Gram Panchayat. The Guidelines also require that the job card will be issued to the beneficiary within 15 days of receiving the application. The various activities related to the registration process and issue of the job card is outlined in Chart-3.

Chart-3: Registration Process



7.1 Household survey for issue of job cards

(i) In 13 test-checked GPs in Cachar districts, no Orientation Training was imparted to the household survey team members entrusted to identify the persons willing to register under the Act, at GP level. Again, 7¹ out of 13 test-checked GPs in Cachar district did not conduct door to door household survey to identify the persons willing to register under the Act.

(ii) Further, no registration of the households was done and no job card was issued in Deosri Village Council Development Committee (VCDC) under Sidli-Chirang Development Block of Chirang district till June 2012.

¹ (i) Bhubandohar; (ii) Indragarh; (iii) Tapang; (iv) Khaspur; (v) Salganga; (vi) Madhura; and (vii) Bhubanhill GP.

7.2 Application for job/time bound employment

In the test-checked GPs under Kamrup (14 Nos.), Dibrugarh (8 Nos.), Jorhat (11 Nos.) district and VCDCs under Chirang (15 Nos.) district, scrutiny of records revealed that the system for issuing acknowledgement on receipt of applications from the beneficiaries for job and issuing letter of intimation offering job thereagainst within 15 days, was not in place. Again, all these information (including number of days for which job sought for and provided) that requires to be incorporated in the Employment Registers were not found maintained by the GPs/VCDCs in proper spirit as most of the columns of Registers were left blank. In the MIS, the number of days for which the employment provided was uploaded as employment demanded as a routine without going through the basic records.

During beneficiary survey in the above mentioned districts, job card holders stated that they were not aware of the provision and they had never applied for jobs and used to go to work site as and when asked by the GP personnel/Chairman of the VCDC. Thus, transparency in the process of selection of job seekers was inadequate. Delays in offering jobs, if any, were not ascertainable as the records were deficient and consequently, it was also not possible to ascertain admissibility and quantum of unemployment allowance required to be paid to the entitled beneficiaries.

7.3 Updating Registration list

In the test-checked districts of Kamrup, Dibrugarh, Jorhat, Goalpara, Chirang, Karbi-Anglong, Lakhimpur and Darrang, the registration list was never updated to add eligible workers and to delete ineligible workers due to death, migration etc. However, in the selected GPs of Cachar and Hailakandi, the registration list/register was found regularly updated.

In the absence of periodical updating of registration list, the possibility of remaining ineligible beneficiaries in the list, could not be ruled out.

7.4 Display of registration list

In all the test-checked districts, the registration list was not made public by displaying the same on the notice board of the GPs as required under the scheme.

7.5 Cross Checking of registration list

No system of sending the registration list to the POs was found put in place by the GPs of all the test-checked districts. Thus, there was no scope for the cross verification of the list available with the GP with that of the PO.

7.6 Timely issue of Job Cards

In all the test-checked districts (except Jorhat and Dibrugarh), the timelines of issuing job cards could not be ascertained as the date of receipt of application forms of the

job seekers was not recorded. In Tingkhong Block under the Dibrugarh district, delay in issue of 912 Job Cards ranged between 10 and 528 days. Further, scrutiny of 39 applications for Job Cards in Jorhat district revealed that the Job Cards were issued with delays ranging between 2 and 523 days to the respective beneficiaries.

Similarly, in Rajgarh GP under Narayanpur Development Block of Lakhimpur district, 264 Job Cards were issued with delays ranging from 10 to 36 months. Similar cases of delay (12 to 16 months in 213 cases) in issue of job cards were also noticed in other test checked Simaluguri GP under the same block.

7.7 Affixing Photograph in the Job Card

In the test-checked districts of Kamrup, Goalpara and Karbi Anglong, joint photographs of the families of the Job Card holders were neither affixed in the job card nor in the Job Card Register. The photographs of the head of the families were, however, found affixed in the job card. In seven selected GPs of Dibrugarh district, photographs were not found affixed in 417 out of 2,689 cases test checked. In eight selected GPs in Jorhat district, photos were not affixed in 119 cases out of 2,163 cases test-checked. In Chirang district, in 232 out of 300 job cards test-checked, joint family photographs were not affixed. Similarly, in Dakhin Narayanpur and Simaluguri GPs under Narayanpur Development Block of Lakhimpur district, in 274 and 81 cases respectively, no photograph/joint photographs were found pasted in the job card register.

In Cachar and Hailakandi, however, photographs were found affixed both in the job card and the job card register as per the requirement.

7.8 Issue of Job Cards

(a) Generation of excess Job Cards in MIS

83 GPs under eight Development Blocks of test checked Kamrup (R), Lakhimpur and Darrang district actually issued 1,42,088 job cards to the registered households but as per MIS 1,55,882 job cards were shown generated and issued. One possible reason to generate excess job cards was to get more funds from the Centre as labour budget is prepared on the basis of number of job card holders. Possibility of misuse of 13,794 job cards generated in excess could also not be ruled out as it was actually detected in two blocks under Lakhimpur district as discussed in para 7.8 (b). The details of generation of excess job cards is shown in the Table-13.

Table-13
Position of generation of excess Job Cards

Sl. No.	Name of the district	Name of the Blocks	No. of GPs	Job Cards issued as per MIS	No. of job cards issued to household	Difference (Excess cards as per MIS)
1	Kamrup	Kamalpur	12	11,513	10,843	670
2		Goroimari	8	15,764	15,276	488
3		Chamaria	16	33,551	29,810	3741
4		Hajo	15	29,089	28,381	708
5	Lakhimpur	Boginadi	8	19,820	17,237	2583
6		Narayanpur	14	25,832	22,397	3435
7	Darrang	Bechimari	5	11,394	9,655	1739
8		Paschim Mangaldai	5	8,919	8,489	430
Total			83	1,55,882	1,42,088	13,794

Source: 'Job card issue register' and information furnished by GP Secretaries.

(b) Fraudulent payment through fake Job Cards

It would be revealed from Table-13 above that in Lakhimpur district, 6,018 excess job cards were generated in MIS under Boginadi (2,583 job cards) and Narayanpur (3,435 job cards) Development Blocks. Further detailed scrutiny of records of seven GPs under the above two blocks disclosed generation of 1,366 fake job cards as detailed in Table-14.

Table-14
No. of fake Job Cards generated in seven test checked GPs

Sl No.	Name of the blocks	Name of the GPs	No. of fake Job Cards issued
1	Boginadi	Thowthowani	45
2		Bhimpara	28
3		Boginadi	220
4	Narayanpur	Pichala	296
5		Rajgarh	104
6		Simuluguri	394
7		Dakhin Narayanpur	279
Total			1,366

Source: 'Job card issue register' and information furnished by GP Secretaries.

These job cards were generated in MIS only and never issued physically to the job seekers as revealed from the respective Job Card Registers. Verification of Electronic muster rolls (EMRs) and physical MRs revealed that an amount of ₹35.82 lakh was fraudulently paid through 796 double/fake job cards (out of the above fake job cards) by the Blocks mentioned above. GP wise fraudulent payments made are given in Table-15.

Table-15
GP-wise fraudulent payments made through fake Job Cards by the two Blocks

Sl no.	Name of the block	Name of the GP	No. of fake Job Card involved	No. of days for which wages paid	Period of payment	Fraudulent payment made (₹)
1	Boginadi	Thowthowani	16	360	Dec/09 to July/12	40,752
2		Bhimpara	86	2,521	May/09 to March/12	2,54,420
3		Boginadi	129	4,404	Nov/08 to Aug/11	4,66,914
4	Narayanpur	Pichala	191	9,710	Nov/08 to March/12	9,01,516
5		Rajgarh	21	1,873	Nov/08 to March/12	1,75,609
6		Simulugauri	305	15,088	March/09 to March/12	15,83,906
7		Dakhin Narayanpur	48	1,474	Jan/09 to Aug/12	1,58,912
Total			796	35,430		35,82,029

Source: Physical MRs and EMRs.

Thus, excess job cards generated under MIS by these blocks but not issued to the job seekers were actually utilised for fraudulent payments of ₹35.82 lakh.

(c) Job cards taken away/issued to unauthorised persons

Some instances of issue of job cards to unauthorised persons other than the actual job seekers in violation of scheme guidelines are brought out below.

(i) 13 job cards of different registered households (HHs) were found to have been taken away by a single person from the Secretary, Borka-Satgaon GP under Kamalpur Block of Kamrup (R) district.

Similarly, 177 job cards were received by four PRI members from Dampur GP under Hajo Development Block (Details are shown in **Appendix-10**) of Kamrup (R) district.

(ii) 238 job cards alongwith the Post Office Pass Books were taken away from Saniadi GP (under Hajo Development Block of Kamrup (R) district) by one Casual Staff of the GP (97), two GP members (75), GP Vice President (45) and two un-identified persons (21). The BDO-cum-PO, in reply, stated (July 2012) that steps would be taken not to handover the job cards to other persons.

(iii) Similarly, scrutiny of Job Cards Register of Thowthowani GP under Boginadi Development Block of Lakhimpur district revealed that 33 job cards in the names of different households were issued/taken away by a single unidentified person in violation of NREG Act/guidelines.

(iv) Further, in one test-checked GP (Kasipur under Cachar district), 840 job cards (both the original and duplicate copies) were kept in the office of the Gram Panchayat although they were shown as having been issued to the job card holders. In another GP (Salganga under Cachar district), 10 job card holders reported (as ascertained from Beneficiary Survey) that their cards were retained by the GP Secretary.

Thus, issue of job cards to persons other than the original job seekers is fraught with the risk of misuse, mis-utilisation and even fraudulent payments.

(d) Issue of Job Cards without obtaining signature of Job Seekers

Test check of records further revealed that:-

(i) 203 and 71 job cards respectively were found issued by the Secretary, Borka-Satgaon GP and Secretary, Hekra Jogipara GP under Kamalpur and Chamaria Development Block respectively without obtaining any signature of the recipient.

(ii) In Boginadi, Bhimpara and Thowthowani GP under Boginadi Development Block of Lakhimpur district, 739, 440 and 39 job cards respectively, were found issued without obtaining the signature of the recipients.

(iii) Also in Dakhin Narayanpur and Simaluguri GP under Narayanpur Development Block of Lakhimpur district, 244 and 634 job cards respectively, were found issued without obtaining the signature of the recipients.

(e) Non-opening of Bank/ Post Office accounts of Job Card Holders

Para 7.2.1 of MGNREGS Operational Guidelines, 2008 stipulated that all payments of MGNREGS wages should be made through banks or post offices and the bank /post office accounts should be opened pro-actively on behalf of all concerned labourers by an appropriate authority (e.g., Gram Panchayat). Labourers should not be required to open their own bank account.

(i) In Kamrup (R) district, it was, however, noticed that of the total 1523, 1118 and 1667 job cards issued (in 2008-09) to the registered HHs by Hekra Jogipara GP, Pijupara GP and Kismat- Kathmi GP under Chamaria Development Block respectively of Kamrup (R) district, bank accounts (bank/PO) in respect of 404, 496 and 64 job card holders respectively were not opened at all. Further, bank accounts in respect of 181 job card holders (out of the total 1,639 job cards issued by the GP Secretary) of Bangalpara GP under Hajo Development Block were also not opened.

(ii) Similarly, in Lakhimpur district, scrutiny of records revealed that a total 17,300 job cards were issued to the registered households by the Secretaries of the eight GPs under Boginadi Development Block over the period upto 31 March 2012 but their bank/post office account number had neither been recorded in the job card register nor the block maintained any separate register for the purpose. But it was revealed from the MIS that a total of 10,955 numbers bank/post office accounts were opened against total number of 17,300 job card holders as on September 2012.

(iii) Again, in Narayanpur Development Block under Lakhimpur district, scrutiny records revealed that a total 22,397 number of job cards were issued to the Registered Households by the Secretaries of the 14 GPs over the period upto 31 March 2012 but

had neither recorded their bank/post office account numbers in the job card register nor did maintain any separate register for the purpose. But from MIS, it was revealed that as of September 2012, a total of 14,869 numbers of bank/post office accounts only were opened.

(iv) In Chirang district, bank/post office accounts were not opened in respect of 29,849 numbers job card holders (out of total 1,08,103 number job card holders).

As a result, only persons having accounts were considered and engaged in the works on rotation basis depriving the others (who had no accounts) from the benefits of employment under MGNREGS.

(f) Excess printing/non-accountal of manual Job Cards

(i) In Jorhat district, 2,00,000 job cards were printed at a total cost of ₹35 lakh (@ ₹17.50 each) in 2008-09, of which, 1,03,131 cards were issued to job seekers till 2011-12. Balance 96,869 cards remained unutilised resulting in idle expenditure of ₹16.95 lakh (₹17.50 X 96,869). This indicated that the printing of job cards was done without assessing actual requirement based on proper household survey.



JOB CARDS LYING UNUSED AT BAGHCHUNG BLOCK (25 April 2012)



JOB CARDS LYING UNUSED AT DHEKORGORAH BLOCK (15 May 2012)

(ii) In Lakhimpur district, 3,44,801 manual blank job cards were procured/printed from different firms/printers and from Director, P & RD, Assam, Guwahati at a cost of ₹63.94 lakh though there was only 1,71,683 registered households in the district. This indicated that procurement/printing was done without assessment of actual requirement, which resulted in excess expenditure of ₹32.10 lakh [(3,44,801- 1,71,683) X ₹18.54]. Instead of incurring such excess expenditure towards procurement of excess job cards, the department could have utilised the fund for engagement of supportive staff at GP (e.g., no 'Gram Rozgar Sahayak (GRS)' engaged in three GPs under Boginadi Development Block).

(iii) 1.35 lakh and two lakh job cards without machine numbering were printed by the DPCs of Dibrugarh and Jorhat districts respectively. As a result, serial number-wise issue of job cards to the blocks/GPs could not be ascertained. The

authorities concerned of Jorhat district maintained the records of 1.08 lakh out of the two lakh job cards printed. Whereabouts of the rest 0.92 lakh job cards could not be ascertained in audit and thereby possibility of misuse of these job cards with huge financial involvement could not be ruled out.

(g) Other points

(i) As per MIS, 90 job cards were issued to households of Borka gaon (75) and Panitema (15) villages under Borka-Satgaon GP of Kamalpur Block in Kamrup (R) district. The Secretary of the GP, however, failed to produce any records in audit regarding issue of the said Job Cards to registered households.

(ii) Secretary of the Achalpara GP, under Goroimari Block of Kamrup (R) district failed to furnish the details of 533 job cards (out of total 1,852 job cards) shown as having been issued to the job seekers.

(iii) The MoRD observed that there were 7,154 double job cards of different numbers but with the same name of head of the households under Chamaria Development Block of Kamrup (R) district. In response, PD, DRDA, Kamrup (R) instructed (June 2011) the BDO/PO to verify the position of these job cards and to submit the report by 10 June 2011.

The BDO/PO, Chamaria Development Block verified all the 7,154 disputed cards through the Secretaries of the GPs and GRS and found that job cards were issued twice to 32 individuals, two were not in the Job card issue register and another two job cards were wrongly issued in different names. There was nothing on record to ascertain whether the matter was brought to the notice of the DPC/Ministry. These anomalies were however, not rectified in the MIS.

(iv) In the Hailakandi district, total 1,01,246 blank job cards were received in Algapur (44,982) and Hailakandi Block (56,264) from the district authorities. According to MIS, the GPs under Algapur and Hailakandi Block, however, issued 23,667 (against 22,491 HHs) and 31,361 (against 28,132 HHs) job cards respectively. Thus, there was total excess issue of 4,405 job cards² by the GPs. Further, audit could not verify the details of issue of these job cards as the same were not machine numbered.

(v) As per Para 5.3 of MGNREGS Operational Guidelines, 2008, the GPs are to issue Job Cards to every registered household.

In Barlawgaon and Malipara VCDC of Borobazar Development Block, separate Job Cards were issued to husband and wife of the same household unauthorisedly as indicated in Table-16.

² (i) GP under Algapur Block: 1,176 (23,667-22,491) and (ii) GP under Hailakandi Block: 3,229 (31,361-28,132).

Table-16
Issue of different Job Cards to members of same household in Chirang District

Sl. No.	Job card No	Name (age) to whom issued	Husband/wife	family member as per Job Card	Address	Date of Registration	Account No
1.	AS-25-094-025-001-56	Sulendra Basumatary (40 years)	H/o Rita Basumatary	Both	Hatimara village, Barlawgaon VCDC	04.10.09	6956 of UCO bank, Borobazar branch
	AS-25-094-025-001-99	Rita Basumatary (30 years)	W/o Sulendra Basumatary	Single	Hatimara village, Barlawgaon VCDC	04.10.09	8002, UCO Bank, Borobazar branch
2.	AS-25-094-025-001-66	Karendra Basumatary (46 years)	H/o Champa Basumatary	Single	Hatimara village, Barlawgaon VCDC	04.10.08	532, UCO Bank, Borobazar branch
	AS-25-094-025-001-192	Champa Basumatary (30 years)	W/o Karendra Basumatary	Both	Hatimara village, Barlawgaon VCDC	04.10.09	532, UCO Bank, Borobazar branch
3.	AS-25-094-010-001-70	Nikhil Basumatary (30 years)	H/o Mayarani Basumatari	Single	Malipara VCDC	04.10.08	1351, AGVB, Borobazar branch
4	AS-25-094-010-001-38	Mayarani Basumatari (27 years)	W/o Nikhil Basumatary	Both	Malipara VCDC	04.10.08	780, AGVB, Borobazar branch

Source: MIS data.

Thus, there were irregularities in issue, accounting and utilisation of Job Cards noticed in test-checked GPs/Blocks/Districts which indicated large scale of deficiencies in the process of implementation of MGNREGS. Prevalence of such deficiencies had definitely an unquantifiable adverse impact on achievement of the intended objective of providing gainful employment to bonafide job seekers under the scheme.

Conclusion

There was no effective and transparent process of registration of households in compliance with the scheme Guidelines. There were also deficiencies in maintaining, accounting and issue of Job Cards which resulted in generation of double/fake job cards leading to fraudulent payment thereagainst.

Recommendation

The State Government should direct all the POs/GP Secretaries to maintain Job-Card Registers as per the prescribed format, review the position of Job Cards issued, ensure affixing of photographs in the existing Job Cards and close/delete the fake Job Cards from MIS to avoid any further fraudulent payments. State Government must ensure that under no condition job cards are retained by GPs/other departmental officials for any purpose. State Government may also involve PRIs for the opening of the Bank/Post Office accounts of those willing workers who have been issued job cards but accounts are not opened.

Chapter-8 Employment

8.1 Employment

The primary objective of MGNREGS is the enhancement of livelihood security of rural households by providing at least 100 days of guaranteed wage employment in each financial year to every household having adult members volunteer to do the unskilled manual work.

Out of the total 39.21 lakh households in the State, 13.53 lakh to 21.55 lakh households demanded employment during the period 2007-12 and were provided employment on an average of 12 to 37 days per household per year.

Scrutiny of records of 10 selected districts revealed that the average number of days of wage employment provided to each household annually varied from 8 to 63 days during the period from 2007-08 to 2011-12. The details are given in Table-17.

Table-17
Position of person days generated in test-checked districts

Sl. No.	Name of district	Person days per rural household				
		2007-08	2008-09	2009-10	2010-11	2011-12
1.	Kamrup (R)	-	15.86	20.38	28.69	27.08
2.	Dibrugarh	-	22.05	26.14	20.87	16.67
3.	Jorhat	-	13.28	16.16	17.76	19.79
4.	Goalpara	8.95	11.58	13.69	20.54	25.58
5.	Cachar	24.89	32.15	22.47	21.15	21.28
6.	Hailakandi	7.52	22.76	26.65	21.55	17.85
7.	Lakhimpur	51.67	25.34	26.27	27.50	26.87
8.	Darrang	34.33	20.74	26.66	30.62	32.08
9.	Chirang	-	53.00	50.66	44.40	33.27
10.	Karbi Anglong	41.90	63.44	40.56	25.18	25.65

Source: Information furnished by DPCs/DRDAs of concerned selected districts.

- *In Kamrup (R), Dibrugarh, Jorhat and Chirang districts, the scheme came into effect from 2008-09.*

As evident from the details above that in the eight test-checked plain districts (Sl. 1 to 8), wage employment provided to households varied between 7.52 and 51.67 days under the scheme. In two districts of Sixth Scheduled Areas, employment provided ranged between 25 and 63 days during 2007-12. Thus, none of the 10 selected districts could achieve the primary objective of providing at least 100 days employment to all rural job seekers during 2007-12 under the scheme. The reasons for such shortfall were not available on record.

8.2 Non-issue of Wage-Slip to wage earners

For every payment due to the workers, a wage slip in prescribed format {as per Annexure B-3 (i) of the guidelines} should be issued by the implementing agency to the workers stating the amount and the period for which the work was done. Payment without issue of wage slip is fraught with the risk of payment to other person.

In none of the 10 test-checked districts, wage slips were found generated and issued to the wage earners for the payment of their wages.

8.3 Unemployment Allowance

Para 5.5 of Operational Guidelines provides that any person having a job card can apply for work to GP (formally or informally). The GP, in turn, would arrange for employment within 15 days, failure to do so would lead to payment of unemployment allowance in accordance with provision of the Act. Unemployment allowance is to be paid from the State Government funds.

(a) In all the 10 test-checked districts, no instance of payment of unemployment allowance was noticed. The eligibility and quantum of unemployment allowance could not be ascertained in audit for want of application, details of job demand, issue of letter of intimation of job offered etc.

(b) As per Monthly Progress Report (MPR) in the test-checked districts of Cachar and Hailakandi, total 3,66,923 and 3,48,090 job card holders respectively had demanded jobs, against which 3,31,036 and 3,46,748 workers respectively were provided jobs. Thus, 35,887 and 1,342 job card holders of Cachar and Hailakandi districts respectively were neither provided jobs nor were paid unemployment allowance despite availability of sufficient funds due to excess release of state share of ₹5.43 crore in respect of Hailakandi district.

8.4 Compensation for delay in payment of wages

Every person working under MGNREGS is entitled to wages at the minimum wage rate fixed by the State Government for agricultural labourers. The MGNREGS Operational Guidelines further stipulate that workers were entitled for being paid on a weekly basis, and in any case, within a fortnight of the date on which work was done. In the event of any delay in wage payments, workers are entitled for compensation as per the provisions of the Payment of Wages Act, 1936 (@ ₹1,500 to ₹3,000 to each on every such occasion). Compensation costs are to be borne by the State Government. The deficiencies noticed in the process are indicated below.

(i) In six test-checked Development Blocks under Kamrup (2), Lakhimpur (2) and Darrang (2) districts, payment of wages to 4,111 (engaged in 25 works during 22 February 2009 to 28 February 2012) wage earners/job card holders was delayed by four to 69 days but the admissible compensation of ₹61.67 lakh (taking minimum ₹1,500 per Job Card holder/labourer) as required to be paid by the State Government under the Act, was not paid at all (details are shown in **Appendix-11**).

(ii) In three test-checked blocks under Karbi Anglong district, payment of wages to 4,106 labourers during 2007-08 to 2011-12 was delayed (shown in **Appendix-12**) beyond the limit of 15 days. But, the compensation of ₹61.59 lakh admissible for the delay to 4,106 job card holders of the district was not paid.

(iii) In the test-checked Chirang district, beneficiary survey revealed that in 210 cases, payment of wages was delayed by two to three months (approx) but compensation of ₹3.15 lakh (210 x ₹1,500) was not paid.

The reasons for non-payment of compensation to the deserving beneficiaries were not on record. Thus, non-payment of compensation on account of delay in making payment of wages to wage earners in violation of Payment of Wages Act, 1936 frustrated the very objective of the scheme.

8.5 Providing employment to women workers

While providing employment, priority shall be given to women in such a way that at least one-third of the beneficiaries shall be women who have registered and requested for employment under the Scheme.

In the 10 test-checked districts, participation of women in terms of employment under the scheme was poor as could be seen from Table-18.

Table –18
Position of employment provided to women

(Figures in lakh)

Name of the district	Person days generated									
	2007-08		2008-09		2009-10		2010-11		2011-12	
	Total	Women	Total	Women	Total	Women	Total	Women	Total	Women
Plain districts										
Kamrup (R)	-	-	5.2	0.75	10.47	1.65	18	3.13	11.72	2.18
Cachar	14.71	1.23	28.97	2.91	22.89	1.06	10.07	0.84	10.8	NA
Hailakandi	2.84	0.08	20.34	2.31	23.27	0.83	15.42	2.98	10.88	1.77
Dibrugarh	-	-	6.28	0.81	8.34	1.41	10.19	2.61	5.26	1.41
Jorhat	-	-	7.61	0.48	7.79	1.21	7.82	1.14	10.56	1.47
Goalpara	16.99	4.15	15.19	2.98	13.97	4.07	16.5	5.22	18.25	6.23
Lakhimpur	32.93	8.89	18.84	4.14	17.27	3.45	17.57	3.87	11.98	2.76
Darrang	32.01	3	22.35	4.45	10.39	1.26	17.49	2.09	17.66	2.2
Total	99.48	17.35	124.78	18.83	114.39	14.94	113.06	21.88	97.11	18.02
Percentage of women		17%		15%		13%		19%		19%
Six schedule districts										
Karbi Anglong	73.74	17.01	113.02	36.86	55.06	17.89	29.62	9.4	24.13	7.89
Chirang	-	-	41.85	10.87	40.15	14.12	20.74	11.4	14.69	5.1
Total	73.74	17.01	154.87	47.73	95.21	32.01	50.36	20.8	38.82	12.99
Percentage of women		23%		31%		34%		41%		33%

Source: Information furnished by concerned PD, DRDAs.

The table above indicated that in eight plain districts, the persondays shared by women ranged between 13 and 19 per cent of the total persondays generated during 2007-12. In two Sixth Schedule districts of Karbi Anglong and Chirang, employment provided to women workers, however, ranged between 23 and 41 per cent, which shows a positive impact of the scheme.

8.6 Non-payment of arrear wages

The Commissioner, Panchayat & Rural Development instructed all the Project Directors (PDs), DRDA of Assam to make payment of wages at revised rate of 100 w.e.f. 2 December 2009 and ₹130 w.e.f. 1 January 2011.

(i) Scrutiny revealed that there was denial of payment of wages amounting to ₹1.13 crore during January to March 2011 due to non-payment of wages at revised rate despite instructions issued by GOA. Details are given in Table-19.

Table-19
Position of non-payment of arrear wages

Name of district	Person days generated	Period of generation	Rate at which wage to be paid (₹)	Rate at which wage paid (₹)	Difference (₹)	Less payment made (₹ in lakh)
Cachar	2,57,976	January to March 2011	130	100	30	77.39
Hailakandi	1,18,000		130	100	30	35.40
Total	3,75,976					112.79

Source: Information furnished by PD, DRDA, Cachar and Hailakandi.

(ii) Similarly, in the test-checked Lakhimpur and Darrang district, arrear wages for an amount of ₹2.90 lakh was not paid to 1,497 job card holders (against 13,845 mandays). Details are shown in Table-20.

Table-20
Position of short payment of wages

Name of district	Name of Block	Person days generated	Period of generation	Rate at which wage to be paid (₹)	Rate at which wage paid (₹)	Difference (₹)	Less payment made (in ₹)
Lakhimpur	Boginadi	948	January 2011	130	100	30	28,440
	Narayanpur	336		130	100	30	10,080
Darrang	Bechimari	12,561	Feb & April 2010	100	80	20	2,51,220
Total		13,845					2,89,740

Source: Departmental records.

The POs/PDs, however, had not yet cleared (May 2012) the arrear of wages payment to the beneficiaries.

Conclusion

There was shortfall in providing 100 days of annual employment to a large section of targeted rural community besides non-payment of various entitled allowances/compensations, thereby frustrating the primary objective of ensuring livelihood security of the rural population. Wages at revised rate were also not paid to a large number of workers.

Recommendation

The State Government needs to critically review the deficiencies leading to failure to provide 100 days wage employment at all levels and put in place a clearly defined monitoring mechanism so as to fulfill the primary objective of the scheme to enhance livelihood security of rural households. Instructions should be issued to all concerned to maintain Employment Register inter alia recording the date of

receipt of application for job and arrange for issue of dated receipt and pay unemployment allowance suo moto to the beneficiaries whom employment could not be provided as per scheme guidelines. For delayed payment of wages, the eligible workers must be paid compensation in terms of the provision of the Act.

Chapter-9 Execution of works

The two most important objectives of the Act are to guarantee 100 days of wage employment to every household in need, and creation of durable assets to strengthen the livelihood resource base of rural poor. The Act and the guidelines also stipulate number of conditions on the works which could be taken up under the scheme:

- The ratio of wage to material costs should be 60:40;
- The list of permissible works which can be taken up is indicated in the Act;
- Engagement of contractor and use of machinery was not allowed;
- At least 50 *per cent* of works in terms of cost should be allotted to GPs for execution; and
- Administrative and technical sanction for all the works should be obtained in advance.

9.1 Status of MGNREGA works

In 10 test-checked districts, altogether 42,979 works of different type for a total amount of ₹1,34,201.50 lakh were sanctioned by the DPCs concerned for execution during 2007-12. Out of 42,979 sanctioned works, 29,378 works were completed at a total cost of ₹1,02,410.98 lakh. The remaining 13,601 sanctioned works could not be completed as of 31 March 2012 as shown in Table-21.

Table-21
Status of execution of MGNREGA works (2007-12)

Sl no	Name of the districts	No. of works sanctioned	Amount sanctioned	No. of works completed	Amount involved	(₹ in lakh)
						Nos. of incomplete works (percentage)
1	Dibrugarh	1,163	5,161.34	843	4,376.03	320 (27.52)
2	Jorhat	2,674	6,817.28	721	1,292.65	1,953 (73.03)
3	Cachar	2,792	12,692.17	666	2,935.85	2,126 (76.14)
4	Hailakandi	3,829	10,340.57	2,447	11,310.94	1,382 (36.09)
5	Goalpara	6,188	12,013.12	3,905	9,995.20	2,283 (36.89)
6	Lakhimpur	1,967	12,099.02	336	2,472.19	1,631 (82.91)
7	Darrang	7,453	14,636.24	6,246	14,261.57	1,207 (16.19)
8	Karbi Anglong	14,117	43,342.55	12,726	43,847.55	1,391 (9.85)
9	Chirang*(2 test checked Blocks)	2,221	14,544.78	1,191	10,944.65	1,030 (46.37)
10	Kamrup (R) *(4 test checked Blocks)	575	2,554.43	297	974.35	278 (48.34)
Total		42,979	1,34,201.50	29,378	1,02,410.98	13,601

Source: Information furnished by the DRDAs/Blocks of selected districts.

(*Authorities of Chirang and Kamrup (R) district did not furnish the position of the district as a whole and hence position of test checked Blocks taken into consideration)

The number of incomplete works in 10 test-checked districts due for completion within 2007-12 ranged between 9.85 and 82.91 *per cent* of the total works sanctioned (42,979) during the aforesaid period.

Records of the DPCs/PD, DRDAs/POs/GPs concerned disclosed that the works sanctioned and executed includes non-permissible works, works taken up but abandoned, excess allotment of works/funds to APs, execution in Individual Private land, procurement of material without observing codal formalities and non-maintenance of approved wage to material ratio etc., instances of which are brought out in the subsequent paragraphs.

9.1.1 Non-completion of works

It is desirable under the Act that funds should immediately be released to the implementing agencies as soon as it is received from the GoI/State so that the works can be taken up and completed early to provide job to the Job seekers as well as to create durable assets under the scheme. The Government of Assam, P&RD department belatedly instructed (July 2011) all concerned to take up schemes/projects of estimated value between ₹three lakh and ₹10 lakh to ensure timely completion within a period of three to six months.

Records of three test-checked districts revealed that 318 works taken up during 2008-09 and 2010-11 remained incomplete after spending ₹15.12 crore mainly due to non-receipt of fund, land dispute etc. District-wise position is given in Table-22.

Table-22
Incomplete works in three test-checked districts (2008-11)

(₹ in lakh)

Sl no.	Name of district	Implementing agencies	No. of incomplete works	Expenditure incurred	Remarks
1	Kamrup (R)	Goroimari Block	AP level=15 GP level=10	133.65	Execution of works commenced during 2008-09 to 2010-11 but could not be completed due to non-receipt of fund, land dispute, etc.
2	Chirang	Kokrajhar Irrigation Division	1	36.74	Execution of works commenced during 2008-09 but could not be completed due to land dispute
3	Lakhimpur	Boginadi Block	AP level=128 GP level=46	710.96	Execution of works commenced during 2008-09 to 2010-11 but could not be completed mainly due to non-receipt of balance fund.
		Narayanpur Block	AP level=85 GP level=33	631.02	
Total			318	1,512.37	

Source: Information furnished by BDOs and GP Secretaries.

Thus, the expenditure of ₹15.12 crore incurred on incomplete works in the three test-checked districts remained unfruitful besides the objective of creating durable assets remained unfulfilled to a large extent.

9.1.2 Wasteful expenditure on abandoned works

In four test-checked districts, as many as 14 works taken up for execution during 2007-08 to 2010-11 were abandoned after incurring expenditure of ₹129.76 lakh due to various reasons as indicated in the Table-23.

Table-23
Incomplete and abandoned works

(₹ in lakh)

Sl No.	Name of district	Name of block	Name of the work	Expenditure incurred	Reason for abandonment
1	Kamrup (R)	Kamalpur	To plug the breach caused in the Puthimari R/B embankment (AP level)	8.30	(i) Lack of technical expertise; (ii) Indecision of the DPC to take up the work under MGNREGS; (iii) The executed works were washed away by flood.
2			Excavation of Public Fishery at Panitema Ghogabil during 2010-11 under Borka-Satgaon GP (GP level)	4.25	Due to inundation of the executed portion of work in flood water.
3			(i) Construction of road from Madhya Kampith College Chowk to Thakuriatal suba (2010-11) under Borka-Satgaon GP (GP level). (ii) Agri-bundh from Phatik Kalita's house to Sutarkuchi (2010-11) under Kendukona GP (GP level). (iii) Agri-bundh from Paduli ME School to Manik Kalita's house (2008-09) under Kendukona GP (GP level).	7.24	Due to resistance from local people against execution of the works.
4	Kamrup (R)	Hajo	Afforestation and Horticulture farm at Pujali field near Pujali Beel for 2008-09" (AP level)	8.06	Reluctance of the labourers/ workers to do the work as the land around the beel was used by them as cattle grazing field.
5			Clearing of Katurajan covering Manahkuchi, Kulhati and 2 No. Hajo GP (AP level)	4.02	Due to public obstruction.
6	Cachar		Flood protection bund at Angarjun under Rangpur GP through WR department.	31.38	Washed away by flood water due to non-execution of initial precautionary protection work on the river bank.
7	Lakhimpur	CEO, ZP, Lakhimpur	(i) Sericulture farm at Joritup with fencing including land Dev.and Chowkidar shed under Azad G.P /Lakhimpur (ii) Const.of road with bridge & its approaches over river Sumdiri to connecting Uttar Telahi & Azad G.P. and to Dev.of rural under Azad G.P / Lakhimpur (iii) Water Conservation at Nabeel at Rajkhowa Pathar under Uttar Telahi G.P., Telahi (iv) Const.of Inter District Boundary Gate at Chouldhuwa under Boginadi Dev.Block under Chauldhuwa G.P., Boginadi (v) Community Hall at Phatbihi Campus under Madhya Dhakuakhana G.P., Dhakuakhana	36.17	During 2007-08 Rs.89.20 was sanctioned for execution of the five works and released ₹48.20 lakh to CEO, Zilla Parishad, North Lakhimpur. Though the commencement of the works started in 2007-08 but could not be completed even after a lapse of more than four years and was abandoned after incurring expenditure of ₹36.17 lakh (with the refund of the unutilised balance of ₹12.03 lakh in March 2012). The reason for abandonment was neither on record nor was stated.
8	Darrang	Bechimari	River Protection work with Bundh from Daipam Village to Simulguri Village of Tangni River under NREGS-2007-08 under Daipam GP (AP level).	30.34	Sanctioned ₹47.02 lakh. The work was abandoned after incurring expenditure of ₹30.34 lakh. The reason behind the abandonment of the scheme and non-completion of the same in later stage was not on records. The relevant records also could not be made available as the same were found to have been seized by Police. Departmental proceeding is on against the then BDO and the JE.
Total				129.76	

Source: Departmental records.

Thus, the expenditure ₹129.76 lakh incurred on works abandoned subsequently, rendered the entire expenditure wasteful, thereby defeating the objective of creating durable assets under the scheme.

9.1.3 Wasteful Expenditure due to lack of initiative

The DC-cum-DPC, Lakhimpur accorded (February 2009) administrative approval for an amount of ₹59.50 lakh for implementation of "Orange cultivation intercropped with turmeric" by a district level Committee at Simaluguri under Rajgarh GP of Narayanpur Block under MGNREGS 2008-09. The Project Report for the work was

prepared by the District Agriculture Officer (DAO) and ₹55.82 lakh was released in two installments (₹40.82 lakh and ₹15 lakh). As per the Progress Report submitted (February 2010) by the DAO, the project was completed at a cost of ₹55.13 lakh.

The DAO, while submitting the Overall Progress Report mentioned that 2,100 quintal Rhizome was used in the land area covering 800 bighas and produced 3,000 quintal turmeric but remained silent on the fate of the 42,000 orange seedlings planted in that area except pointing out death of 7,000 seedlings. DAO intimated (July 2010) the matter of death of 7,000 seedlings to the PD, DRDA, North Lakhimpur and demanded ₹4.28 lakh for replacement of the same including application of fertilizer, mulching and weeding of the area. But the said amount was found to have not been released. As per the decision taken and modalities fixed, the entire cultivated area was to be handed over to the User Group consisting 10 selected members from Rajgarh and Simaluguri GP for maintenance and procuring, processing and marketing of the produces. But it was not on record as to whether the same was done. The information though called for was also not furnished. However, it appeared from the records made available that there was a Working Committee on “Orange intercrops with Turmeric Project” which also brought out (February 2010) the matter of drying up of the plants to the notice of the DPC with a request to provide immediate irrigation facilities. But the details of any action taken thereon were not found on record.

The audit team while conducting joint physical verification of the plantation area alongwith the JEs of the Narayanpur Development Block and Rajgarh GP Secretary found (September 2012) that the entire plantation area including the Sign Board erected were covered with jungle. No Orange Plants, however, came to notice and only erection of fencing in some portion was noticed.



ORANGE CULTIVATION AT RAJGARH GP OF NARAYANPUR DEVELOPMENT BLOCK, LAKHIMPUR DISTRICT
(27.09.2012)

Thus, due to lack of timely and proper action at DPC's level, the objective of raising of orange plantation was not achieved, besides the expenditure incurred on plantation became wasteful.

9.1.4 Execution of non-permissible works

Construction of “Raised Platform”, “Development of Smashan bhumi and Kabarsthan” and “Earthen (Kutch) Road” are not enlisted in the Schedule-I of the Act for taking up and execution under MGNREGS. Again, as per paragraph 5 (ix) of MGNREGS Works Field Manual of MoRD, GOI, land development/levelling of school/college/office ground/field and construction of boundary wall are not permissible under MGNREGS as the same will not strengthen the livelihood resource base of the rural poor.

In four test-checked districts, however, 240 such works incurring expenditure of ₹8.37 crore were executed beyond the scope of the provision of the Act and Works Field Manual. Few such instances noticed in the selected districts is given in Table-24.

Table-24
Instances of district wise execution of inadmissible works in selected districts

(₹ in lakh)

Sl. No.	Name of district	Name of Block	Period of execution	No. of works executed	Expenditure involved
Raised Platform					
1	Kamrup (R)	Hajo (4) Goroimari (3) Chamaria (3)	2009-12	10	58.03
2	Lakhimpur	ZillaParishad (1) Narayapur (2)	2008-10	3	25.18
Smashan Bhumi & Kabarsthan					
1	Kamrup (R)	Kamalpur (2) Goroimari (1) Chamaria (1) Hajo (6)	2008-12	10	34.77
2	Darrang	Paschim Mangaldai (10)	2008-12	10	23.96
Land development and in schools/colleges/offices/cremation ground					
1	Kamrup (R)	Goroimari (19) Kamalpur (16) Chamaria (3) Hajo (17)	2008-12	55	168.10
2	Lakhimpur	Boginadi (3) Narayanpur (1)	20010-11	4	7.28
3	Darrang	Bechimari (12) Paschim Mangaldai (26)	2007-12	38	187.30
4	Karbi Anglong	Nilip (13) Howraghat (60) Longsomepi (17)	2007-12	90	167.39
Earthen (Kutch) Road					
1	Kamrup (R)	Chamaria (14) Hajo (1)	2008-11	15	122.12
2	Lakhimpur	Narayanpur (5)	2008-11	5	42.50
Total				240	836.63

Source: Departmental records.



EARTHEN ROAD FROM BORNI CHOWK TO BORNI VILLAGE (KADAMBARI) PHASE-I UNDER HAJO DEVELOPMENT BLOCK (2 JUNE 2012).



EARTHEN ROAD FROM MAHTOLI BAZAR IDGAH TO ARIKATI BAZAR UNDER CHAMARIA DEVELOPMENT BLOCK (7 MAY 2012).

9.1.5 Excess allotment of work to APs/ZPs beyond norm

As per Paragraph-6.3.1 of the Operation Guidelines, 2008, a minimum of 50 *per cent* of the works in terms of costs to be executed by the Gram Panchayats as it is the single most important agency for executing the works.

The norm was not adhered to in the test-checked seven Blocks under three districts namely Kamrup (3), Lakhimpur (2) and Darrang (2) where more than 50 *per cent* works were sanctioned for execution at Anchalik Panchayat (AP) level resulting in excess sanction of ₹5.86 crore to APs. The details of works sanctioned for AP and GP levels are shown in the **Appendix-13**.

Similarly, in Baghchung Development Block under Jorhat district, APs/ZPs were allowed to execute more than 50 *per cent* works in terms of cost during 2008-09 and 2010-11 thereby sanctioning excess amount of ₹24.18 lakh to AP and ₹21.39 lakh to ZP respectively. In Dhekorgorh block, AP/ZP were also allowed to execute more than 50 *per cent* works in the year 2010-11, sanctioning excess amount of ₹87.01 lakh. The excess sanction for execution of works at AP level violated the mandates of earmarking a minimum 50 *per cent* of the works to be executed by GPs. This also indicated the lapses that occurred at the level of DPC while according sanction of works.

9.1.6 Irregular constructions in Individual Private Land

In the two test checked GPs under Chamaria Development Block of Kamrup district, two works namely (i) Fishery tank near Muqtab Compound and (ii) Renovation of Public fishery tank near No.2 Bamunbori LP School were executed during 2011-12 at a cost of ₹2.59 lakh and ₹1.40 lakh respectively in the land of ineligible beneficiaries of GP (GP President's father and the AP Member respectively) which were not permissible under the schemes particularly with reference to the ownership of assets created out of the scheme fund. The schemes were neither prepared/forwarded nor sanctioned as Individual Beneficiary Scheme (IBS). Thus, the works executed were beyond the provisions of MGNREGS and were irregular.

9.1.7 Wide variation in execution of works

Joint Physical verification of as many as 18 completed works of field development and rural connectivity works executed under MGNREGS during the period from 2008-09 to 2011-12 in the test checked eight GPs under four Development Blocks of Kamrup (R) district revealed that the works were not executed as per the provisions made in the estimates. There were wide variations ranging from 18 to 65 *per cent* in execution (with shortfall in the length, width and height) with reference to stipulation in the estimates, involving expenditure of ₹23.76 lakh on account of less execution of works as detailed in the **Appendix-14**.

Similarly, in the two test checked VDCs under Howraghat Development Block of Karbi Anglong district, three works of land development were executed during 2008-09, 2009-10 and 2011-12 at a total cost of ₹8.28 lakh. Joint physical verification of the works revealed shortfall in execution of works *w.r.t.*, approved estimates amounting to ₹7.54 lakh (details are shown in **Appendix-15**).

Thus, less execution of works as compared to stipulation in the detailed estimates not only resulted in doubtful expenditure of ₹31.30 lakh but also reflects poor supervision/inspection at PO/DPC's level.



LESS EXECUTION IN CONSTRUCTION OF ROAD FROM USMUDDIN HOUSE TO LALMIA HOUSE VIA MAIDAN HOUSE & RABIN HOUSE (10.05.2012)



LESS EXECUTION IN CONSTRUCTION OF ROAD FROM LALCHAN ALI HOUSE TO 2 NO. SOULMARI LP SCHOOL (10.05.2012)

9.1.8 Non-maintenance of wage material ratio

In seven out of ten test-checked districts, the wage-material ratio (60:40) was not maintained resulting in excess expenditure on material. The excess utilisation of fund on material led to less generation of minimum 42.64 lakh mandays as per details shown in **Appendix-16**.

9.1.9 Execution of work without AA and TS

Paragraph 6.4 of Operational Guidelines provides that works cannot be executed without Administrative Approval and Technical Sanction in advance.

In three test-checked districts, 14 numbers of works at a cost of ₹74.59 lakh were executed without obtaining administrative approval (AA) and technical sanction (TS) of the competent authority. Details are shown in Table-25.

Table-25
Execution of works without AA and TS

(₹ in lakh)

Sl. No.	Name of district	Name of block	No. of works executed	Expenditure incurred	Remarks
1	Goalpara	Matia	2	13.85	TS not obtained.
2	Karbi Anglong	Howraghat	1	28.48	TS not obtained. The work was washed away as it could not withstand the pressure of water during the very first rainy season after its construction.
3	Jorhat	Baghchung & Dhekorgorah	11	32.26	Both AA & TS not obtained.
Total			14	74.59	

Source: Departmental records.

Thus, there were executions of works without being administratively and/or technically sanctioned in gross violation of the provisions of the Act and the works manual.

9.1.10 Non-existence of works executed

(i) Physical verification of two AP level works revealed that works sanctioned for the year 2009-10, and executed under Goroimari Development Block under Kamrup (R) district were not executed resulting in suspected misappropriation of funds to the extent of ₹13.20 lakh. Details in this regard are given in **Appendix -17**.

(ii) In the test-checked Howraghat Development Block under Karbi Anglong district, scrutiny revealed that 12 horticulture schemes were reported as having been executed by incurring expenditure of ₹20.96 lakh (against estimated value of ₹23.37 lakh) during the period 2007-08 to 2010-11. Joint physical verification conducted (June 2012), however, revealed that the works were not executed. The relevant estimates, MBs and the vouchers were also not produced to audit which pointed to probable misappropriation of scheme fund (Details are shown in **Appendix-18**).

(iii) Similarly, joint physical verification and beneficiary survey in Hailakandi district revealed that 10 works (rural connectivity) involving ₹22.06 lakh although shown to have been executed by AP/ZP during 2010-12 were not found in existence. The details are in **Appendix-19**.

9.1.11 Doubtful expenditure

(i) In the test-checked VDC under Howraghat Development Block of Karbi Anglong district, a sum of ₹22.85 lakh was spent towards construction of three roads of which ₹16.14 lakh was shown to have been spent for procuring sand gravel of

2,061.28 cum. However, muster rolls did not show use of labourers for spreading and rolling of sand gravel. Besides, measurement book showing execution of sand gravelling work was also not shown to audit. During joint physical verification conducted (June 2012) with departmental officials, sand gravel was not found to have been sprayed on the said roads casting doubts on the bona fides of expenditure of ₹16.14 lakh shown against procurement of sand gravel (details are shown in **Appendix-20**).

(ii) Two works namely (a) Sericulture farm at Joritup with fencing including land development and chowkidar shed under Azad G.P/Lakhimpur and (b) Water Conservation at Nabeel at Rajkhowa Pathar under Uttar Telahi G.P., Telahi for the year 2007-08 were taken up by CEO, Zilla Parishad, North Lakhimpur and abandoned after incurring expenditure of ₹16 lakh. Scrutiny of MR bills disclosed that the MR bills were prepared for 30 days at a stretch (ignoring the provision of the Act for a period six days at one go) without indicating job card numbers of the workers and without indicating the period of the work done. The countersignature of the GP secretary on the MRs and the verification of MRs as required to be done by the labourers were absent. In the absence of such signatures, the entire payment of wages of ₹7,85,117 (₹1,05,900+₹6,79,217) stands doubtful.

(iii) The MR bills for ₹1.74 lakh in respect of the work ‘Protection of Udalguri village and its 10 adjoining villages from the erosion of river Aie (R/B)’ executed during 2008-09, showed 188 names recorded in the MR bills without the ID number and Bank/PO account number, which raised doubts on the bonafides of expenditure.

(iv) In the GPs under two test-checked development block of Jorhat district, materials worth ₹8.97 lakh were found procured in respect of 12 schemes after completion of the said schemes which pointed towards doubtful procurement of materials/ expenditure.

(v) In the test-checked Boginadi Development Block under Lakhimpur district, wages for an amount of ₹ 1.92 lakh were shown to have been paid in advance to 288 labourers through 59 MR bills (against four GP level works) prior to period of the works (details shown in **Appendix-21**) irregularly disregarding provision of financial rules. This also pointed to doubtful execution of the works vis-à-vis payments shown to have been made to the labourers.

9.1.12 Payment of wages without measurement of works

The scheme guidelines provide that in order to reduce corruption and to avoid underpayment, measurement of the works must be taken on a daily basis in a transparent manner and recorded in the measurement books maintained by qualified technical personnel in charge of the worksite. Verification should also be done by qualified personnel a week before payment of wages.

(i) In Sayebond GP under Algapur Block of Hailakandi district, ₹7.48 lakh being the amount of wages of workers in respect of four works¹ was paid by the GP president without recording measurement of the works by the JE/AE.

(ii) In the test-checked GPs under two development blocks of Jorhat district, ₹70.30 lakh was spent in 21 schemes without recording of measurement in the MB.

Thus, authenticity of execution of the works without any record of measurement particularly those identified for the test-check, remained unconfirmed.

9.1.13 Excess expenditure than the fund released

As per the records/information furnished, altogether 135 number of works (97 AP level and 38 GP level in four test-checked Rajgarh, Simaluguri, Pichala and Dakhin Narayanpur GP) were sanctioned for execution under Narayanpur Development Block during 2008-09 to 2010-11. Of these, only four AP level and five GP level works could be completed. The physical achievement of the remaining works ranged between 20 and 98 *per cent*. The reason behind non completion of the works was mainly attributed to non-receipt/release of balance fund from DPC level.

Scrutiny of records further disclosed that in as many as 18 incomplete works (15 AP level and three GP level), excess expenditure to the extent of ₹ 29.32 lakh was incurred out of the savings/available fund with the block (including the interest earned over the years) as per the direction of the DPC. Excess expenditure of ₹29.32 lakh from available fund in these 18 works, also proved insufficient to complete the works. The reasons for non-release of available sanctioned fund from DPC's level were not intimated though called for.

9.1.14 Schedule of Rates (SOR)

The matter of preparation of SOR as required under the scheme guidelines in respect of works under Rural Development Department was discussed in the meeting of the SEGC held on 13 August 2008 but no conclusive decision was taken and as a result PWD SORs were adopted for preparation of the estimates till 2010-11. The Government of Assam, P & RD Department, however, prepared one "Schedule of Requirement of Labour and Materials-2010-11" instead of SOR. The use of this Schedule of Requirement came into use only from 2011-12 to work out the requirement of labour and material component for working out the estimates of the works.

¹ 1. Improvement of village path starting from Railway line towards connect Barakhal of Sayebond-II".

2. "improvement of village path starting from NH.154 via Railway line at Sayebond Pt-I".

3. "Improvement of village path starting from S.A. Choudhury to Pandit Mia house of Sayebond Pt-III.

4. Construction of ponds of Islam Uddin Laskar Son of Mosaddar Ali Laskar at Algapur IV.

9.1.15 Procurement of materials without codal formalities and non-accountal thereof

It is mandatory under the provision of the guidelines of the scheme to maintain transparency in regard to procurement of materials and to maintain a register at worksite. Again, as per the modalities for procurement of materials under MGNREGA fixed by the State Government (P&RD department) and communicated to all concerned in June 2010², a District Level Committee (DLC) headed by the Deputy Commissioner was to be formed which will fix the rates for procurement of materials after conducting survey of the market prices of different materials by a Survey Committee consisting of PD, DRDA, Financial Advisor of DC's Office, EE of DRDA's Office and DFO. The rates approved by the DLC would be valid for a year and would be published and displayed at the district/block/GP offices. The concerned executing agencies shall procure the materials at the approved rate from any supplier from the open market and maintain Site Account Register of the materials. In cases of procurement of a particular item in a year exceed ₹50,000, spot quotations were required to be called for.

In six test-checked districts, materials for ₹62.55 crore against execution of 3,915 works were procured during 2007-12 from open market without observing codal formalities, disregarding the provision of the guidelines/modalities prescribed by the State Government. Stock Register/Material at Site account for the materials procured and utilized was also not maintained. District wise position of materials procured is given in Table-26.

Table-26
Procurement of materials

(₹ in lakh)

Sl. No.	Name of district	Name of block/ implementing agency	No. of works executed	Expenditure incurred for material	Remarks
1	Kamrup (R)	Kamalpur, Goroimari, Chamaria and Hajo (AP/GP level)	490	612.11	Procured from open market. Site Account not maintained.
2	Lakhimpur	Boginadi and Narayanpur (AP/GP level)	309	524.18	
3	Darrang	Bechimari and Paschim Mangaldai (AP/GP level)	414	738.31	
4	Karbi Anglong	Howraghat and Longsomepi	2674	4328.00	
5	Jorhat	Baghchung and Dhekorgorah (AP/GP level)	27	52.75	Stock Register/ Site Account not maintained.
Total			3,914	6,255.35	

Source: Information furnished by Blocks/GPs.

Thus, the provision of the guidelines and the mechanism devolved by State Government for maintaining transparency in procurement of materials was not adhered to, by the districts. Non-accountal of materials worth ₹62.55 crore also raises

² Order no.RDD.123/2006/172 dt.28.06.2010.

doubt about procurement and eventual utilisation of materials in the works negating achievement of the primary objective of effective and efficient utilisation of funds.

9.1.16 Idle stock of First Aid Boxes

First Aid Boxes valuing ₹9.39 lakh procured during 2007-08 by the Cachar district authority for issue to the work sites through GPs were lying idle in store till the date of audit (April 2012). The reasons for non-issue of the boxes to GPs were not on records. The expenditure incurred for the procurement of First Aid Boxes, thus remained unfruitful.



FIRST AID BOXES LYING IDLE IN THE STORE OF DRDA, CACHAR. (02.04.2012)

9.1.17 Irregular engagement of contractor or middleman

The NREGA Act, 2005 do not allow engagement of contractors or middlemen for execution of the works under the scheme.

In Chirang district, the work 'Construction of wooden bridge' was executed at ₹20.81 lakh by Water Resource Department by engaging a contractor in contravention of the scope of Act. This not only resulted in irregular execution but also resulted in non-generation of wage employment, defeating the primary purpose of the scheme.

9.1.18 Use of heavy machinery

Use of heavy machinery and truck etc., are not permitted for execution of MGNREGA works.

It was, however, noticed that the CEO, Zilla Parishad, North Lakhimpur in respect of the work "Construction of Inter District Boundary Gate at Chouldhuwa under

Boginadi Development Block” allowed carriage of soil by truck for earth filling incurring expenditure of ₹1.65 lakh against the spirit of the scheme.

9.1.19 Maintenance of Assets

(i) Scrutiny revealed that 746 assets, created after incurring expenditure of ₹16.20 crore in the test checked Kamrup (R) district, were neither handed over to the user groups nor any fresh scheme prepared and included in the Action Plan for their maintenance.

(ii) Similarly, 1,657 assets worth ₹94.90 crore created in the Chirang district during the period 2008-09 to 2011-12 were neither handed over to the user groups nor any attempt was made for their maintenance. During physical verification of assets created out of 29 works completed at the cost of ₹70.25 lakh during 2008-09 and 2009-10 were found in a dilapidated condition for want of maintenance.

9.1.20 Project Completion Report (PCR)

Scrutiny of records revealed that none of the six GPs under two test-checked development blocks of Kamalpur and Goroimari in Kamrup (R) district, 19 GPs under four blocks of Dibrugarh (2) and Jorhat (2) districts, nine VDCs under three blocks of Karbi Anglong district and 15 VCDCs under Chirang district prepared the completion report as per the prescribed format and entered the details in the works register. No photographs of pre, mid and post stage of the completed works were, however, taken and kept on record for verification in the absence of which, the mechanism for eliminating bogus or duplication of works remained ineffective and unverifiable.

9.1.21 Convergence with other schemes

9.1.21.1 Non-ensuring of convergence of schemes

The State Government had neither taken any effort towards convergence of schemes/funds with the programmes of other departments nor prepared any consolidated guidelines till March 2012 in respect of all Rural Development Programmes with significant proportion of wage component. Thus, the intention to create more durable assets with additional employment generation through convergence of similar schemes as envisaged in the Act remained un-achieved.

9.1.21.2 Converging of NREGA funds with Agriculture department to create durable assets.

The DPC-cum-DC, Lakhimpur under MGNREGA-Convergence-2010-11 sanctioned (November 2010) ₹55.25 lakh for construction of 50 numbers of Water Harvesting Tank and distribution Canal there from under Golokdoloni GP of Narayanpur Development Block @ ₹1.50 lakh each and released ₹14.00 lakh to BDO/PO, Narayanpur Development Block as first installment. As per the sanction, out of the total expenditure of ₹1.50 lakh of each unit, ₹1.105 lakh will be met from NREGA

fund and the expenditure of the balance amount of ₹0.395 lakh will be borne by the converging Agriculture Department. The converging department was also liable to supervise the scheme in addition to providing technical guidance and submit monthly Progress Report to the DC.

Records of the PO/BDO, Narayanpur Development Block disclosed that an amount of ₹12.71 lakh³ was released to selected 50 Agricultural Self-help Group (ASG) for scheme and sign board during the period between March to September, 2012. During physical verification (conducted by audit team) of three of the tanks under selected GPs, it was found that the construction of the tanks though started was not completed. There was nothing on records of the block as to why the balance fund of ₹ 41.25 lakh was not released from DPC's level though more than one and half year had already elapsed from the date of release of first installment. It was also not on records as to whether any initiative was taken from the converging department with regard to making due fund of ₹19.75 lakh available and providing technical guidance.

Thus, the effort made by the DPC, Lakhimpur for Convergence of NREGA scheme/funds with other scheme/funds proved unsuccessful.

Conclusion

The MGNREGS works were neither properly planned nor executed economically, efficiently and effectively leading to non-completion of huge number of works/schemes. The execution of a large number of works in the test checked GPs was also not in compliance with provisions of the Act resulting in irregular, unauthorised, wasteful and doubtful expenditure.

Efforts towards ensuring convergence of schemes under MGNREGS with other rural Development Programme for sustainable livelihood to the targeted rural community were also lacking.

Recommendations

- *The State Government should ensure that works are executed economically, efficiently and effectively within the development plan with the aim to create durable assets in compliance with the Act and MGNREGS Works Field Manual.*
- *As GPs are the pivotal body for implementation of the Scheme, they should be allotted not less than 50 per cent of the works in terms of cost as envisaged in the scheme.*

³ @ ₹27,880 to 26 ASG, @ ₹22,880 to 22 ASG, @ ₹21,840 to 1 ASG & @ ₹20,860 to 1 ASG.

- *The State Government needs to plan for the maintenance of assets created and to instruct all concerned to ensure compliance with the norm of 60:40 ratio of wages to material costs so that the workers get their due benefit.*
- *Efforts towards ensuring convergence of schemes/funds under MGNREGS with other rural Development Programme for sustainable livelihood to the targeted rural community needs to be taken by the State Government.*

Chapter-10 Auxiliary Objectives

10.1 Empowerment of rural women

The work guarantee under the Act also provides opportunities to generate productive assets, protection of environment, empowerment of women, reduction of rural-urban migration and foster social equity etc.

In Hailakandi district, no female Mate (out of total 124) was engaged for supervision of works under the schemes during the entire period of implementation. In Cachar also, only 23 mates were females (out of total 326). The numbers of female Gram Rozgar Sahayaks (GRS) were three in Hailakandi and nine in Cachar district. In none of the test checked GPs under Kamrup district, female GRS was engaged. Thus, the objective of empowering rural women remained largely unachieved.

10.2 Protecting the Environment

(a) Afforestation drive along National Highways

The MoRD, GoI suggested (February 2011) that all the State Governments and Union Territories should consider launching an afforestation drive along National Highways within the norms and procedures under MGNREGS.

Scrutiny of records revealed that the SEGC or the State Government had not yet (April 2012) initiated any plan for launching an afforestation drive along National Highways separately or through convergence of other rural development programmes with MGNREGS. The reasons therefor were not on record.

(b) Plantation

Scrutiny revealed that in the districts of Cachar, Chirang, Darrang, Hailakandi, Kamrup and Lakhimpur, the plantation works were neither handed over to any organisation nor was any effort made for taking up maintenance work of saplings planted under the scheme. In the test-checked Chirang district, 13 Plantation works at an expenditure of ₹67.14 lakh were done during 2008-09 to 2010-11 but none of the plantation schemes was successful due to non-maintenance of saplings in subsequent years resulting in wasteful expenditure of ₹67.14 lakh. Similarly, in two road side plantation work done under Chapai GP of Paschim Mangaldai Block under Darrang district in 2008-09 and 2010-11 at a cost of ₹5.26 lakh, the plants did not survive for want of maintenance resulting in unfruitful expenditure to that extent.

Again, in one block under Hailakandi district, Plantation work done for ₹12.50 lakh (125 numbers IBS @ ₹10,000 each) in 2010-11 was not successful due to non-maintenance of saplings leading to almost 'zero' survival.

Thus, aggregate wasteful expenditure amounted to ₹84.90 lakh and the significant auxiliary objective of improving the quality of life by reducing pollution and global warming through plantation of trees was not achieved.

10.3 Rural-Urban Migration

One of the aims of the scheme is also to stop migration of rural poor to urban areas (for job) by providing job regularly against their demand.

The position of Job Cards issued and jobs demanded by the job seekers in respect of the following 10 test-checked districts during 2007-12 are given in Table-27.

Table-27
Position of job card holders and job demand

Year	Name of the district	No. of Job Card holders	Nos. demanded job	Percentage of demand
1	2	3	4	5
2007-08	Cachar	68,384	59,057	86
	Hailakandi	49,835	37,772	66
	Goalpara	1,53,045	91,032	59
	Karbi Anglong	1,84,884	1,76,000	95
	Lakhimpur	1,23,834	67,286	54
	Darrang	1,27,798	93,242	73
2008-09	Cachar	1,22,634	1,05,349	86
	Hailakandi	89,186	89,186	100
	Kamrup	1,90,570	32,976	17
	Jorhat	74,698	57,302	77
	Dibrugarh	57,694	28,478	49
	Goalpara	1,55,521	83,870	54
	Karbi Anglong	1,84,884	1,78,161	96
	Chirang	84,017	78,962	94
	Lakhimpur	1,38,001	76,241	55
Darrang	1,37,960	1,07,778	78	
2009-10	Cachar	1,72,639	84,996	49
	Hailakandi	89,554	87,305	49
	Kamrup	1,95,334	52,661	27
	Jorhat	97,028	38,025	39
	Dibrugarh	1,13,259	31,899	28
	Goalpara	1,60,561	77,519	48
	Karbi Anglong	1,84,884	1,35,756	73
	Lakhimpur	1,71,503	65,918	38
	Darrang	1,46,835	39,166	27
Chirang	1,05,042	79,250	75	
2010-11	Cachar	1,88,908	53,879	29
	Hailakandi	1,17,532	72,032	61
	Kamrup	1,95,340	62,768	32
	Jorhat	99,769	35,462	36
	Dibrugarh	1,17,231	48,811	42
	Goalpara	1,59,420	80,333	50
	Karbi Anglong	1,84,884	1,17,622	63
	Chirang	1,07,403	46,708	43
	Lakhimpur	1,71,956	64,165	37
Darrang	1,50,098	57,201	38	

1	2	3	4	5
2011-12	Cachar	1,86,469	50,812	27
	Hailakandi	1,19,928	61,795	51
	Kamrup	1,96,284	43,320	22
	Jorhat	1,03,131	39,928	39
	Dibrugarh	1,21,050	31,537	26
	Goalpara	1,54,098	71,346	46
	Karbi Anglong	1,84,884	94,082	50
	Chirang	1,08,103	41,745	39
	Lakhimpur	1,66,814	44,757	27
	Darrang	1,50,565	55,254	37

Source: Information furnished by concerned DRDAs of selected districts.

Demand for job by the job card holders came down in each district gradually every year with few exceptions. However, the number of job card holders showed an increasing trend in eight out of 10 selected districts. In Goalpara district there was little decrease in two years and the number of job card holders remained almost unchanged in the remaining years. The reason for such reduced number of job seekers was not on record. Audit, however, observed that lack of generation of employment, comparatively low wage rate than the market rate, delay in payment of wages and non-payment of unemployment allowance/compensation etc., made the workers unwilling to work under MGNREGS.

Further, in Chirang district, almost all the adult male rural poor job seekers of villages along the Indo-Bhutan Border namely in Malivita, Tukrajhar, Deosri, Hatisar, Santipur VCDCs, preferred to take up work in Bhutan where wages were paid at higher rates ranging between ₹250 and ₹300 (Indian currency) against the prevailing MGNREGS wage rate of ₹130 per day.

In the same district, at least one adult male member per household of the selected 15 VCDCs (more than 210 beneficiaries out of 300 beneficiaries interviewed) migrated to urban area for better employment opportunities with higher daily wages.

This trend of decreasing number of job seekers against increased number of job cards is indicative of the fact of rural to urban migration of rural workers, which frustrated one of the objectives of the scheme, *i.e.*, to prevent such migration.

Conclusion

The auxiliary objectives of protecting the environment, empowering rural woman and controlling migration of rural people were not effectively achieved as envisaged in the implementation Guidelines.

Recommendation

A separate action plan with time lines would need to be put in place by the State to monitor the extent of fulfillment of the auxiliary objectives of the Scheme. The problems of the workers also need to be looked into and steps taken to motivate them to work under MGNREGS to avoid migration for job.

Chapter-11 Record/Data maintenance

11.1 Application Register and Job Card Register

11 test-checked GPs under Cachar district did not maintain the Application Register for Registration and in the absence of which actual number of applications received for Job Cards could not be ascertained.

Similarly, two test-checked GPs under Dibrugarh (1) and Jorhat (1) and 15 VCDCs under Chirang district did not maintain the Job Card Application Register.

Thus, due to non-maintenance of vital records like Job Card Application Register and Job Card Register, number of workers seeking job cards and actual number of job cards issued to the workers could not be ascertained.

11.2 Employment Register

(a) In seven test-checked GPs under Cachar (4), Dibrugarh (1) and Jorhat (2) districts, Employment Register was not maintained. In the absence of which the detailed information of application, allotment and performance of work and the wages or unemployment allowances paid to the workers, if any, could not be ascertained in audit.

(b) In six test-checked GPs under Goalpara (4) and Jorhat (2) districts, the Employment Register was not maintained properly. The column for date of receipt of applications for job was left blank. Consequently, whether employment was given to the job seekers within the stipulated time frame could not be ascertained in audit. Besides, the position of payment of compensation and unemployment allowance to the job seekers could also not be worked out.

11.3 Works Register and Asset Register

(i) Scrutiny of records revealed that as many as 349 Anchalik Panchayat (AP) level works were executed under Kamalpur (57), Goroimari (81), Chamaria (85) and Hajo (126) Development Blocks of Kamrup (R) district during the period under report but no Works Register in respect of the works undertaken was maintained in any of the blocks.

(ii) Similarly, though the PO/BDO, Boginadi and Narayanpur Development Block under Lakhimpur taken up and executed 131 and 97 works respectively at AP level during the years from 2008-09 to 2011-12 but no Works Register in the prescribed format was maintained.

(iii) In three GPs under Goalpara district, Register of Works was not maintained. As a result, details of the work such as number, date of sanction, completion date, expenditure incurred, date of social audit, pre-mid-post-project condition of the works etc., could not be checked during the course of audit.

(iv) In Kamalpur, Goroimari and Hajo Development Block some assets were reported to have been created. However, on completion of works, Asset Registers were neither maintained by the PO nor by the executing agencies. The Chamaria Development Block recorded the Assets created in loose sheet instead of maintaining the prescribed Register. In the absence of the Asset Registers, the details of the assets, cost, location, current status, benefits derived and the details of works executed could not be ascertained in audit. This indicated that the monitoring mechanism to be exercised at Block, district and State levels, particularly by the local vigilance and Monitoring Committee as a part of PRI involvement, remained ineffective.

11.4 Complaint Register

In the test-checked 14 GPs under four districts (Kamrup (R) : four, Darrang : three, Dibrugarh : four and Jorhat : three), the Secretaries of the GPs had not maintained any file or register showing receipt of Complaints and their disposal as required.

In reply, the concerned officers/officials stated (June 2012) that the complaints received if any, were disposed of immediately on the basis of mutual understanding.

11.5 Muster Roll Issue/Receipt Register

Scrutiny of records revealed that four GPs¹ under three Development Blocks² of Dibrugarh and Jorhat districts and three test-checked Development Blocks³ under Karbi Anglong district did not maintain the Muster Roll Issue/Receipt register and as such actual number of MRs received and utilized could not be verified.

11.6 Non-maintenance of MGNREGS Post Office ledger at Branch Post Offices

As wages are to be paid to MGNREGS workers through Post Offices, it is obligatory on the part of the Post Offices to maintain proper records relating to payments made to workers.

Tope Pathar Branch Post Office (under Goroimari Block) and Bhelkar Bazar Branch Post Office (under Hajo Development Block) in Kamrup (R) district did not maintain any ledger meant for MGNREGS or general ledger except maintaining a thin simple register wherein the advice slips received from BDOs/POs for making payment were filed in. Day to day payment of wages to Job Card holders was not recorded therein. In the absence of the same as well as other information like address, Job Card no., specimen signature and photograph of the Job Card holders etc, audit could not verify the authenticity of payment of ₹14.36 lakh (165 MRs against five works) and ₹15.49 lakh (229 MRs against seven works) respectively paid through the post offices concerned and consequently, the possibility of misappropriation of scheme fund could not be ruled out.

¹ 1. Kenduguri, 2. Gajpuria, 3. Naharani and 4. 63, Uttar Garmurh.

² Tingkhong and Khowang Blocks under Dibrugarh and Baghchung Blocks under Jorhat.

³ Nilip, Howraghat and Longsomepi Blocks.

11.7 Prescribed format for MR

As per the provision of the Act, Muster Roll (MR) is required to be printed in the prescribed format given in Appendix-B 3 of the Act.

In the test-checked Chirang district, more than 5,000 MRs were used in connection with the execution of works wherein information like caste and Bank/PO account number was absent. Printed serial number was also not provided in the said MRs. Thus, the MRs used, was not in conformity with the prescribed format, leaving scope for manipulation of data relating to the implementation of the scheme.

11.8 Other points

Non-production of records

During the years 2008-12, an amount of ₹24.61 lakh was released to Salmari GP from the Tingkhong Block in Jorhat district for implementation of various works/schemes under MGNREGS. The Cash Book from 19 September 2011 and Bank Pass Book for the entire period was not furnished to audit on the ground that the present Secretary had kept the Cash Book/Bank Pass Book under his custody and the President stated that he was absent from office for the last few months. Hence, details of actual receipt and utilisation of funds could not be ascertained in audit.

Similarly, “66 No. Paschim Thengal GP” under Bagchung Development Block, in Jorhat district had executed four works with sanctioned amount of ₹25.40 lakh during 2008-09 to 2011-12, against which records pertaining to expenditure of ₹11.80 lakh against the sanctioned amount of ₹20.05 lakh in connection with two works were not made available to audit. It was stated that the records were not traceable in the Panchayat office. Thus, the genuineness of expenditure of ₹11.80 lakh, could not be ascertained in audit.

Conclusion

Non-maintenance of crucial control documents/records including Complaint Register to ensure transparency in implementation of the scheme and assisting the beneficiaries to avail of the intended benefits without favouritism, deprived the Government of the vital tool to ensure good governance and redressal of grievances of the beneficiaries.

Recommendation

The State Government should instruct all concerned to maintain all crucial control documents such as Application Register, Employment Register, Muster Roll-Stock/Issue/Receipt Register and Complaint Register etc., mandatorily to ensure transparency in implementation of the Scheme and for redressal of grievances of the beneficiaries. The matter of maintenance of proper records in the Branch Post Offices also needs to be insisted upon by the Government.

Chapter-12 Monitoring and Evaluation

12.1 Meetings of the State Employment Guarantee Council

The Government of Assam, P & RD Department vide notification dated 21 March 2007 formulated “Assam Rural Employment Guarantee (State Council) Rules, 2006” and as per the provision of the said Rules, the council shall meet at least two times in a year or more frequently as it may consider necessary to advise the State Government on the implementation, evaluation and monitoring of the scheme.

Scrutiny, however, revealed that the SEGC, during the period of five years (2007-12), met only four times. Thus, monitoring and evaluation of the scheme by the SEGC remained largely unachieved.

12.2 Citizens’ Charter

As per the operational guidelines a model “Citizens’ Charter” should be developed covering all aspects of the duties of Panchayats and officials under the Act. The Citizens’ Charter should describe the specific steps involved in implementing the provisions of the Act and lay down the minimum service levels mandated by these provisions on the Panchayats and the officers concerned.

Scrutiny, however, revealed that the State Government had not yet developed the Citizens’ Charter and as a result MGNREGS in Assam had been implemented so far without any mandated/specific duties of PRIs and Government Officials. Hence, the main stakeholders of the scheme remained unaware of the duties and function of the functionaries, particularly PRIs.

12.3 Monitoring

12.3.1 Appointment of State and District Quality Monitors

As per the operational guidelines, all aspects of implementation viz., timely issue of Job Cards, provision of employment, timely and correct payment of wages, flow of funds, progress and quality of works are required to be monitored at various levels of GP, AP, ZP and the State Government. For this purpose, State Quality Monitors (SQM) are required to be appointed by the State Government with the approval of the State Council. The districts will also identify District Quality Monitors (DQM) with the approval of the State Government.

Scrutiny of records revealed that the State Quality Monitors (SQM) and District Quality Monitors (DQM) as required for monitoring the implementation of the scheme and conducting quality inspection/audit at prescribed intervals under the scheme, were not appointed till the date of audit (June 2012). The State Government

was deprived of vital provision of monitoring tools as a result of which the quality of programme and schemes thereunder were not ascertainable in the intended manner.

12.3.2 Physical verification of works

As per the provisions of Para-10.3.1 and 10.3.4 of the Operational Guidelines, 2008, the target for internal verification of works by the official functionaries is fixed at 100 *per cent* at the Block level; 10 *per cent* at the district level and two *per cent* at the State level.

(i) In the test-checked Development Blocks of Kamalpur, Goroimari, Chamaria and Hajo under Kamrup (R) district, all the POs claimed that 100 *per cent* inspection/physical verification of the works were carried out by them during 2008-09 to 2011-12. For this purpose the POs incurred a total expenditure of ₹5.86 lakh during 2010-11 and 2011-12 towards payment of hiring charges of vehicles. But no record in support of the inspections conducted was made available to audit. The Inspection Reports including the findings were also not produced.

(ii) Similarly, in the test-checked Paschim Mangaldai Development Block under Darrang district, the BDO/PO incurred expenditure of ₹4.67 lakh towards hiring of vehicles/payment of cost of POL etc., for visit to all AP/GP level schemes without maintaining any records in support of the inspections conducted.

In the absence of any records of inspection in this regard, actual verification and proper monitoring of execution of the works done, if any, at PO's level could not be substantiated though a good amount was spent for the purpose. Thus, the objective of ensuring comprehensive and continuous assessment of the implementation of the scheme through periodical inspection of works, thus, remained unachieved.

12.3.3 Muster Roll-fraudulent payment of wages due to lack of vigilance

As per the provision of Para-8.4.4 of the Operational Guidelines, 2008, 100 *per cent* monitoring of work done and 100 *per cent* verification of Muster Rolls are to be done at Block level as a part of Monitoring and Vigilance mechanism.

(A) The DPC, Kamrup sanctioned and released ₹13.22 lakh for execution of three AP/GP level works under Goroimari and Hajo Development Blocks in Kamrup (R) district during 2008-09 to 2010-11. The works were completed at an expenditure of ₹13.21 lakh.

Scrutiny of the Muster Rolls used for payment of wages for the above works, however, disclosed that ₹1,17,561 was paid to 152 Job Card holders using 16 MR Bills against their engagement during the period from 1 November to 13 November 2009, 17 January to 30 January 2009 and 3 December to 10 December 2009 respectively. The same Job Card holders were again paid the similar amount later using 20 different MR Bills showing their engagement during the period from

1 November to 13 November 2009, 11 January to 24 January 2009 and 2 December to 12 December 2009 in the same works (details are shown in **Appendix-22**) which indicated fictitious payment through drawal of fraudulent bills to that extent.

(B) Similarly, ₹3,25,020 was paid to 407 Job Card holders against their engagement in three AP/GP level works under Goroimari and Hajo Development Blocks sanctioned during 2009-10 and 2010-11. These Job Card holders were again shown as having been engaged parallelly in three other works executed under the same GPs during the same period and paid ₹3,70,520 (details are shown in **Appendix-23**) which also indicated drawal and payment through fraudulent bills.

The above instances point towards lack of effective monitoring and vigilance resulting in fraudulent payment of wages of ₹4.88 lakh against which employment (to other genuine MGNREGS worker) of minimum of 3,754 mandays (taking prevailing wage rate of ₹130 per day) could have been generated.

(C) The DPC, Lakhimpur sanctioned ₹12.99 lakh for execution of the work “Fishery Tank at Bahgorah Dhunaguri (Bihpuria Block) under MGNREGS-2008-09” and released ₹9.09 lakh to the CEO, Zilla Parishad, North Lakhimpur. The CEO spent ₹9.08 lakh towards payment of wages of labourers/ Job Card holders against their engagement during the period from 1 January 2009 to 28 February 2009 and 2 March 2009 to 15 May 2009. The expenditures so made were, however, not uploaded in the MIS. It was, however, not found in records whether any fund was subsequently released or the work in question was completed.

Scrutiny of the MR Bills disclosed that the Job Card numbers recorded/indicated in the MR Bills/Vouchers did not match with the name of the Job Card holders in 42 cases involving wage expenditure of ₹ 1.20 lakh. This indicates doubtful expenditure to that extent of ₹1.20 lakh.

The above instances indicated that the monitoring and vigilance at Zila Parishad and Block level was perfunctory and 100 *per cent* checking of Muster Roll payments as provided in the guidelines was not being done.

12.3.4 National level Monitors

The Commissioner, P&RD stated (April 2012) that National Level Monitors (NLM) appointed by MoRD have visited the State/Districts to monitor the implementation of MGNREGS in the State. But the date of visits, observations made and corrective measures taken by the State Government, if any, were not made available to audit. However, it appeared from the records of PD, DRDA, Kamrup (R) that one of the NLMs (Shri Khirode Kumar Singh) visited 10 villages under 10 GPs of three Blocks under the district during the period from 11 June 2010 to 20 June 2010 to monitor the implementation of MGNREGS. The Report submitted by him, however, disclosed that he could not find out any specific findings/observation which required immediate

attention/corrective action from Ministry/State/District authorities. He also could not discover any success stories reflecting an example of exceptional approach of implementation or a special achievement in terms of its impact. Similarly, one NLM (Sri PK Bhatnagar, Rtd. Brig.) visited four Blocks under the test-checked Lakhimpur district during the period from 18 June 2009 to 26 June 2009. He, however, in his report mentioned some specific findings/points like excessive delay in consolidation of Annual Action Plan and Labour Budget at all levels, delay in payment of wages to Job Card holders even upto a period of six months and non-completion of works mostly due to non-release of balance funds. He also mentioned about creation of some exemplary/unique assets like Construction of one Brick Kiln and Brick Soling Road under Telahi Block and Construction of Fishery Tank and a Reeling Centre under Ghilamara Block.

The above examples indicate that monitoring done by NLMs were isolated in nature. Thus, overall comprehensive monitoring to ascertain holistic achievement of the scheme was not done at NLM level.

12.4 Evaluation

12.4.1 Social Audit (SA)

An innovative feature of the National Rural Employment Guarantee Act is that it gives a central role to 'social audits (SA)' as a means of continuous public vigilance (NREGA, Section 17). The basic objective of a social audit is to ensure public accountability in the implementation of projects, laws and policies. As per the provision of Operational Guidelines, 2008, Social Audit of all works has to be conducted by Gram Sabha after every six months. It is the duty of Gram Sabha to process the reports of the Social Audits and take follow up actions. Panchayat and the Programme Officer would require to convene the meetings of the Gram Sabha for the purpose.

In all the test-checked GPs under the 10 selected districts, the target of conducting two Social Audits in a year was achieved in 2009-10 to 2011-12. There were, however, shortfalls in the year 2007-08 and 2008-09 in this regard. Scrutiny further revealed the following points-

(a) In Dibrugarh district, the reports of SA in the prescribed format (except few) as well as Action Taken Report (ATR) there against were not found on record. The authority concerned had also never insisted upon submission of reports in the prescribed formats. Social audits were not conducted with proper attention/spirit as employment register, muster roll register, job application register, asset register, muster roll etc., were either not maintained or maintained improperly. These deficiencies were never discussed/pointed out by the SA team. This indicated that there were serious lapses in conducting social audit rendering it ineffective.

(b) In Goalpara district, the minutes of the meetings were not drawn up systematically and did not contain any mention of identification of the areas of deficiencies and corrective measures thereon, including redressal of grievances/complaints lodged by the beneficiaries etc.

(c) In Cachar and Hailakandi districts, no documentary evidence regarding details of works done, muster roll, bill, measurement book, photographs etc., were shown to audit. In two test-checked GPs, no records regarding holding of social audit were made available to audit. Seven out of 20 test-checked GPs stated that the PO as well as the district authority never attended the social audit meetings.

(d) The guidelines do not provide for conducting of social audit through NGOs or other Societies/agencies.

It was, however, noticed that the PD, DRDA, North Lakhimpur paid an amount of ₹1.83 lakh to two Societies namely; (i) Khora Pathar Sanmilita Yuvak Samaj (₹1.30 lakh); and (ii) Donyolo Youth Society (₹0.53 lakh) engaged for conducting Social Audit of the GPs under the nine blocks of the district.

The engagement of the societies for social audit by the PD was therefore not in order in terms of the provision of the guidelines. The Khora Pathar Sanmilita Yuvak Samaj conducted social audit and reports submitted, if any, was neither on records nor was produced on demand. The reports prepared and submitted by the Donyolo Youth Society in respect of GPs under two Blocks was not as per the requirement of the guidelines. This was like a report on conduct of beneficiary survey.

Thus, the expenditure of ₹1.83 lakh incurred beyond the scope of the guidelines proved wasteful.

12.4.2 Setting up of State Social Audit Unit/Appointment of Director

As per the decision taken in the National Workshop on Social Audit held in November, 2011, the State Government was required to set up State Social Audit Unit and appoint a Director of Social Audit by December, 2011.

Scrutiny revealed that the matter of setting up of State Social Audit Unit with required manpower and appointment of a Director of Social Audit had not materialised and it was stated (April 2012) to be under process.

12.5 Grievance Redressal

The scheme guidelines envisaged that there ought to be a mechanism of grievance redressal at various levels for investigation and disposal of grievances.

As per the information furnished by the State Government, altogether 180 complaints of different nature were received during the years from 2007-08 to 2011-12 of which, only 110 cases constituting 61 *per cent* had been disposed of. It was noticed that out

of the 26 fund misuse cases, only 14 cases were solved, while none of the eight complaints received during 2008-09 was disposed even after a lapse of three years. The Ombudsman who is required to look into the complaints with respect to MGNREGS was appointed (November 2011) in only 12 out of the 27 districts. This indicates that an effective mechanism of Grievance Redressal at various levels is yet to be put in place by the State Government.

Conclusion

Thus, there was deficiency in ensuring conduct of targeted inspections and maintenance of inspection records/reports. Lack of vigilance/checking of Muster Rolls, deficiencies in conducting Social Audit, grievance redressal etc., reflected poor monitoring and evaluation of the programme both at State and district level.

Recommendation

The beneficiaries need to be facilitated to avail the full benefits of the Scheme through a dedicated and time bound monitoring of grievances and payment of wages. The system of physical verification of assets and works executed also needs to be strengthened on priority basis. The State Government should direct all DPCs and POs to ensure requisite level of inspection, besides maintaining all records thereof to prevent/avoid fraudulent payment of wages. The Directorate of Social Audit should also be set up in an urgent manner to ensure conduct of Social Audits in all Gram Sabhas twice a year to maintain transparency.

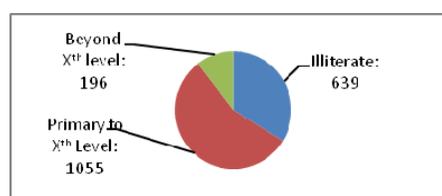
Chapter-13 Impact of MGNREGS on beneficiaries

Altogether 1890 beneficiaries (1362 Male & 528 Female) under 96 GPs/VDCs/VCDCs of 25 Blocks from 10 test checked districts were interviewed/surveyed during the Performance Audit on “MGNREGS” to ascertain the status of the beneficiaries, their awareness about MGNREGS and the impact of MGNREGS that had in their lives. The sample surveyed included 218 SC, 453 ST and 382 OBC category beneficiaries.

13.1 Status of the beneficiaries

- Age of beneficiaries surveyed ranged between 18 and 79 years.
- Annual income of the beneficiaries ranged between ₹1,900 and ₹1,92,000.

Educational Qualification		
Illiterate	Lower Primary to Class-X	Beyond X th Standard
639	1,055	196

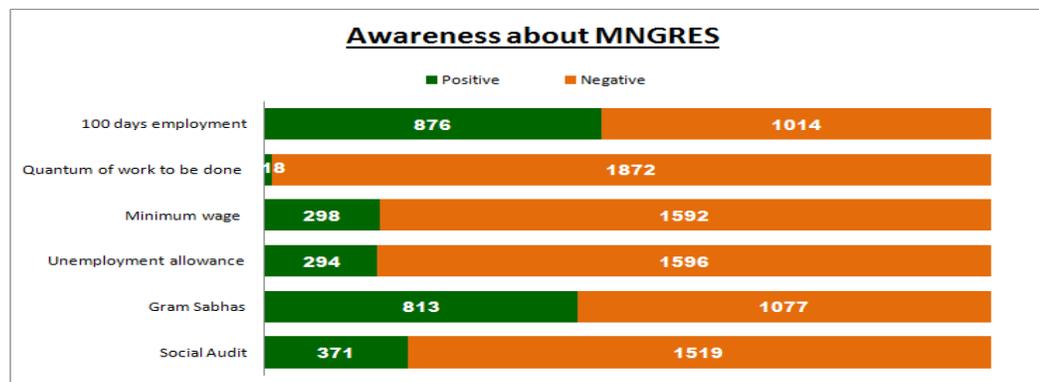


13.2 Awareness level

It was noticed that 46 per cent of the surveyed beneficiaries *i.e.*, 876 out of 1,890 were aware of their entitlement to 100 days employment in a year. However, there remained a large section of the beneficiaries who were not aware of the various provisions of the Act. Some of them are brought out below.

Details regarding awareness of surveyed beneficiaries about MGNREGS

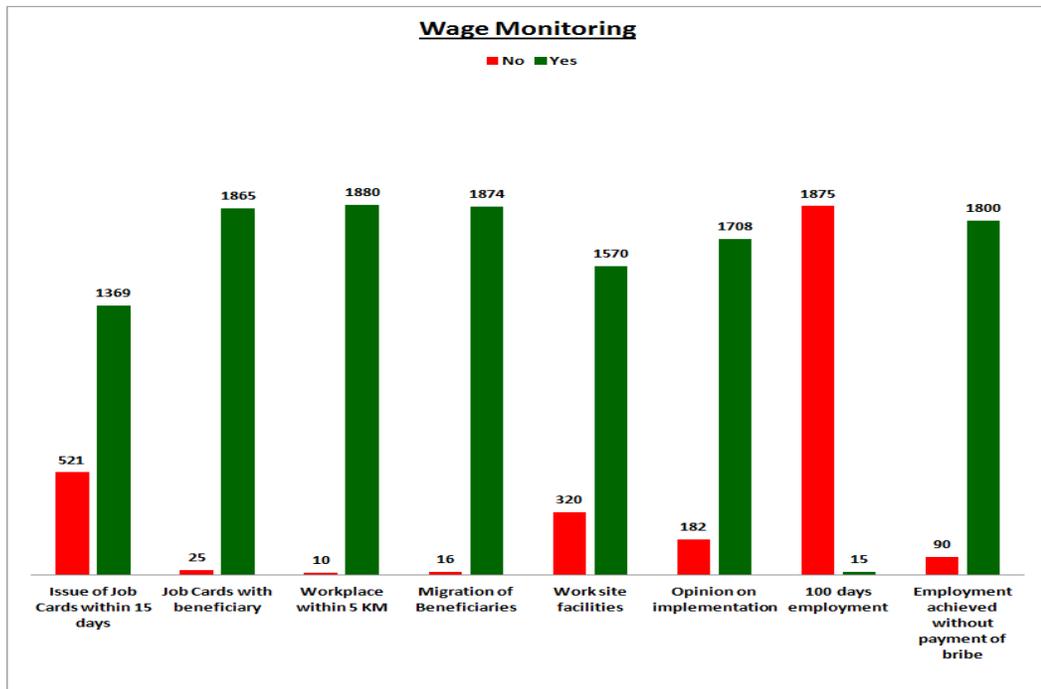
Information	Positive	Negative	Awareness (in %)
100 days employment	876	1,014	46
Quantum of work to be done	18	1,872	1
Minimum Wage	298	1,592	16
Un-employment Allowance	294	1,596	16
Gram Sabhas	813	1,077	43
Social Audit	371	1,519	20



13.3 Wage monitoring

The survey revealed many positive trends regarding wage monitoring with a large percentage of the beneficiaries covered during the survey reporting favorably regarding timeliness in the issue of Job Cards (72 per cent), location of work place within 5 km (99 per cent), positive opinion regarding implementation of MGNREGS (90 per cent) etc. However, shortfalls and inadequacies were also revealed in some areas from the responses of the beneficiaries as below:

- 521 beneficiaries got Job Cards with delay of 16-1,065 days
- 25 beneficiaries could not show their Job Cards
- 10 beneficiaries had to go beyond 5 Km for work
- 16 beneficiaries migrated for lack of work and higher wages
- 320 beneficiaries stated facilities at work sites not provided
- 182 beneficiaries opined the scheme not being properly implemented
- 1,875 beneficiaries did not receive 100 days employment
- 90 beneficiaries paid ₹500 in advance for getting the work.

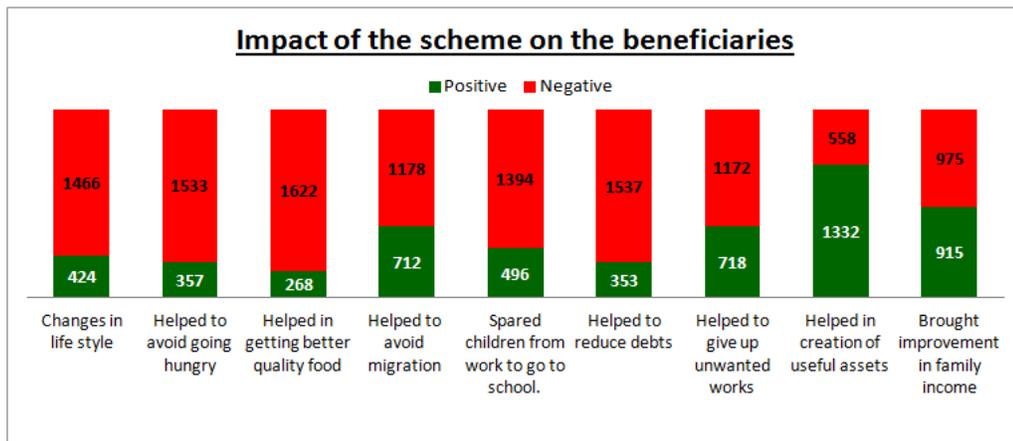


13.4 Impact

Though 1,332 (70 per cent) beneficiaries stated that MGNREGS has helped in creation of useful assets in the village, but the scheme had limited impact on the beneficiaries surveyed. Some of these are brought out below:

Details of impact on surveyed beneficiaries of MGNREGS

Information	Positive	Negative	Positive impact (in %)
Changes in life style	424	1,466	22
Helped to avoid going hungry	357	1,533	19
Helped in getting better quality food	268	1,622	14
Helped to avoid migration	712	1,178	38
Spared children from work to go to school	496	1,394	26
Helped to reduce debts	353	1,537	19
Helped to give up unwanted works	718	1,172	38
Helped in creation of useful assets	1,332	558	70
Brought improvement in family income	915	975	48



Thus, the survey revealed that the intended benefits to the rural poor and creation of durable assets aimed at under the scheme were not fully achieved in respect of the beneficiaries who were covered during the survey.

Recommendation

The State Government needs to take up steps to organise more awareness programmes to educate the beneficiaries about MGNREGS, timely issue of Job Cards, provide work site facilities as per the provision of the scheme to uplift the condition of the rural poor beneficiaries.

Chapter-14 Impact of the scheme

14.1 Impact

The scheme envisaged that State Employment Guarantee Council (SEGC) should frame broad guidelines for evaluation studies and develop its own evaluation system in collaboration with the services of the technical resource support system and review evaluations conducted by other agencies. As per the scheme, the evaluation studies should also throw light on particular innovations in planning, monitoring or implementation. The findings of the evaluation studies should be used by SEGC, the District Panchayats and other institutions for initiating corrective actions.

The SEGC, however, had neither framed any guidelines/developed any evaluation system in collaboration with the services of the technical resource support system nor did conduct any evaluation studies by engaging any third party even after the end of sixth year¹ of implementation of the scheme. As a result, the State Government is neither aware of the shortfalls/bottlenecks of the implementation nor in a position to assess the impact of the scheme on individual household, labour market, migration cycle and efficacy of the assets created.

The Performance Audit of the scheme for the years 2007-08 to 2011-12, however, revealed that the State Government has failed to ensure the primary objective of livelihood security to each rural population by providing 100 days guaranteed employment in a year. During the last five years, 100 days employment could be provided to only 3.54 lakh workers against the demand from 88.15 lakh households due to improper and ineffective planning without any strategy to create long term employment generation opportunities. This was coupled with non-utilisation of funds optimally, non-transparent process of registration and issue of Job Cards and non-payment of unemployment allowances/compensation to eligible workers etc., under the scheme. Besides, there were inadequate Capacity Building opportunities at grass root level and failure to carry out intensive IEC programmes over the years for awareness generation among the beneficiaries being the other areas of weakness in scheme implementation. The State Government also failed to achieve the target of secondary objective of creating durable assets to enhance livelihood of the rural poor in future for the reasons of not following the provisions of the Act and NREGA Works Field Manual. There was inadequacy on the part of the State Government regarding adoption of economy measures in procurement of materials and maintenance of proper accounts. There were deficiencies in targeted inspections, lack of vigilance, inadequate checking of Muster Rolls and lack of transparency in maintaining records etc., leading to suspected misappropriation/doubtful expenditure/fraudulent payment aggregating ₹3.40 crore detected in audit during the test-check of records, the details of which are indicated in Paragraph numbers 5.12

¹ Implementation of the scheme started from 2006-07 in Assam.

(₹205.15 lakh), 7.8 (b) (₹35.82 lakh), 9.1.10 (₹56.22 lakh), 9.1.11 (₹36.62 lakh) and 12.3.3 (₹6.08 lakh) respectively. The auxiliary objectives of protecting the environment, empowering rural women, fostering social equity and controlling migration of rural people were not effectively achieved. The deficiencies in conducting Social Audit and redressal of grievances also pointed towards poor monitoring of the programme implementation.

Conclusion

In the absence of effective mechanism in place for impact assessment of the scheme at State level, the impact of implementation of MGNREGS on individual household, labour market, migration cycle and efficacy of assets created could not be assessed.

Recommendation

The State Government needs to frame guidelines for carrying out evaluation studies through a third party appraisal for assessment of the impact of MGNREGS on individual households, labour market, migration cycle and efficacy of the assets created.

Chapter 15 Conclusion and Recommendations

15.1 Conclusion

The scheme guaranteed generation of employment *vis-à-vis* creation of rural infrastructure through proper planning, adequate financial management, transparency in issue of Job Cards and proper monitoring and execution of works.

However, major policy decisions like planning and monitoring was left unaddressed as the State apex level body viz., State Employment Guarantee Council (SEGC) failed to meet at regular intervals as envisaged in the SEGC Rules framed by the State.

The District Perspective Plans (DPPs) prepared in the 10 test-checked districts at a cost of ₹73.64 lakh proved to be wasteful as these were not approved by SEGC as required, and therefore, had no scope left for the preparation of Annual Action Plans emanating from DPPs.

The programmes in the State were implemented during 2007-08 and 2008-09 without any approved labour budget. The labour budget for the years 2009-12 though approved had no co-relation with the release of funds. The instances of belated transfer of funds, unadjusted loans and advances and diversion of funds indicated inadequate financial management system.

Only 9.03 *per cent* of the registered households in the State were provided with 100 days employment during 2007-12 rendering failure of ensuring primary objective of the scheme. Transparent process of registration of households was absent with deficiencies in accounting and issue of Job Cards. The systematic records in regard to providing employment to the job seekers were not maintained depriving the job seekers from getting their due unemployment allowances, if any. Compensations for delayed payments as required to be paid to the beneficiaries out of State fund was also not paid.

Non-maintenance of wage material ratio as per scheme guidelines in seven out of 10 test-checked districts resulted in non-generation of 42.64 lakh mandays of employment. The number of incomplete works in 10 test checked districts due for completion during 2007-12 ranged between 9.85 and 82.91 *per cent* of the total works sanctioned, due to non-receipt of funds by the implementing agencies and lack of

initiatives. The Assets created were not fully documented and maintained by the department. These assets were also not handed over to the user groups for maintenance rendering the assets created susceptible to deterioration.

There were also deficiencies in targeted inspections coupled with lack of proper vigilance, inadequate checking of MRs and lack of transparency in the maintenance of records which led to suspected misappropriation/doubtful expenditure/fraudulent payment aggregating ₹3.40 crore.

In sum, the scheme suffered to a great extent due to ineffective planning and inefficient implementation on account of the factors discussed in the Report.

15.2 Recommendations

The Government may consider to:

- ensure regular meetings of State Employment Guarantee Council to address issues of planning, monitoring, grievance redressal and Social Audit of the scheme;
- prepare the District Perspective Plan (DPP) after taking inputs from Stakeholders viz., Gram Sabha/Gram Panchayat etc., and Annual Action Plan and Labour Budget should emanate from shelf of schemes in DPPs to ensure generation of expected mandays to provide 100 days employment;
- ensure engagement of full-time POs at Block level, with adequate supporting staff like GRS, Accountant and Computer Assistant at GP level;
- ensure creation of durable assets for future livelihood of rural people;
- make rural people more aware about the provisions and benefits of the scheme through wider publicity;
- encourage the GPs to make provisions in their subsequent AAPs for maintenance of assets created earlier; and

- strengthen the monitoring mechanism, Social Audit and redressal of public complaints.

Guwahati
The

(C. H. Kharshiing)
Accountant General (Audit), Assam

Countersigned

New Delhi
The

(Vinod Rai)
Comptroller and Auditor General of India

Appendix-1
[Ref: Paragraph 3.3 (i)]

Statement showing the position of delay in submission of the Action Plan

Year	Date of submission by GPs to PO (Due date: 15 Oct. of previous financial year)	Date of submission by PO to DPC (Due date: 15 Nov. of previous financial year)	Date of submission DPC to ZP (Due date: 15 Dec of previous financial year)	Delay
Kamalpur Dev. Block under Kamrup (R)				
2008-09	Not made available	26.11.08	16.12.08	Nearly one year in both cases.
2009-10	03.10.2008 to 15.12.2008	Not made available	13.03.09	Nearly 3 months in of respect submission by DPC to ZP
2010-11	07.02.2010 to 15.02.2010	15.02.10	13.06.11	GPs to PO = 4 months PO to DPC = 2 & half months DPC to ZP = 6 months
2011-12	06.01.2011 to 06.05.2011	Not made available	Not made available	GPs to PO = 2 & half to 6 months
Goroimari Dev. Block under Kamrup (R)				
2008-09	Not made available	21.10.08	16.12.08	Nearly one year in both cases.
2009-10	Not made available	15.02.10	NA	PO to DPC = 2 & half months
2010-11	Not made available	20.12.10	13.06.11	PO to DPC = Nearly one year DPC to ZP = 18 months
2011-12	Not made available	28.05.11	Not made available	PO to DPC = 6 months-
Chamaria Dev. Block under Kamrup (R)				
2008-09	Not made available	Not made available	16.12.08	DPC to ZP = Nearly one year
2009-10	08.01.09 & 09.01.09	09.01.09	13.03.09	GPs to PO = nearly 3 months PO to DPC = 2 months DPC to ZP = 3 months
2010-11	Not made available	Not made available	13.06.11	DPC to ZP = 18 months
2011-12	Not made available	05.08.11	Not made available	PO to DPC = 8 months
Hajo Dev. Block under Kamrup (R)				
2008-09	Not made available	Not made available	16.12.08	DPC to ZP = Nearly one year
2009-10	03.10.08 to 19.01.09	Not made available	13.03.09	GPs to PO = nearly 3 months DPC to ZP = 3 months
2010-11	08.02.10	Not made available	13.06.11	GPs to PO = nearly 4 months DPC to ZP = 18 months
2011-12	Not made available	Not made available	Not made available	

Source: Departmental records.

Appendix-2 (a)
[Ref: Paragraph 3.3 (iv)]

Details of meetings of Gram Sabha held in three VDCs during 2007-08 to 2011-12

Name of VDC	Year of Goan Sabha held	Date of meeting	Agenda of meeting	No of meeting helds	Total Job Card holders	Total households and members attended in the Goan Sabha including officer and officials of Howraghat Block	Meeting presided by
Langhin	2007-08	08.04.07	Selection of MGNREGA scheme	5	3168	12	VDC, Chairman
	2008-09	02.02.08				18	VDC, Chairman
	2008-09	05.03.09				6	VDC, Chairman
	2010-11	08.03.10				6	VDC, Chairman
	2011-12	07.02.11				6	VDC, Chairman
Langfer	2007-08	05.04.07	Selection of MGNREGA scheme	5	5011	5	VDC, Chairman
	2008-09	20.04.08				5	VDC, Chairman
	2008-09	07.03.09				6	VDC, Chairman
	2010-11	Not made available				6	VDC, Chairman
	2011-12	10.02.11				6	VDC, Chairman
Howraghat	2007-08	13.12.06	Selection of MGNREGA scheme	5	4836	4	VDC, Chairman
	2008-09	18.11.07				4	VDC, Chairman
	2009-10	20.11.08				4	VDC, Chairman
	2010-11	13.11.09				4	VDC, Chairman
	2011-12	08.10.11				1	Latoram Boro, Households

Source: Departmental records.

Appendix-2 (b)
[Ref: Paragraph 3.3 (iv)]

Statement showing delay in approval of Annual Action Plan (AAP) during 2007-08 to 2011-12

Year	Due date of sending AAP by PO to DPC	Date on which AAP sent by PO	Delay (in days)	Due date of approval of district plan	Date of approval of district plan	Delay (in days)
2007-08	30.11.2006	05.05.2007 to 20.05.2007	155	31.12.2006	01.09.2007	240
2008-09	30.11.2007	21.04.2008 to 29.04.2008	142	31.12.2007	16.02.2010	776
2008-09	30.11.2008	07.09.2009 to 19.08.2009	280	31.12.2008	16.02.2010	411
2010-11	30.11.2009	28.05.2010 to 13.08.2010	178	31.12.2009	16.02.2010	46
2011-12	30.11.2010	12.06.2011 to 29.06.2011	193	31.12.2010	29.02.2012	424

Source: Departmental records.

Appendix-3

[Ref: Paragraph 3.3 (v)]

Statement showing the position of delay in submission and receipt of AAP by the test checked blocks, Chirang District

Sl. No.	Action Plan for the Year	Stipulated date of Receipt of AAP from Blocks	Actual Date of receipt of AAP from Blocks				Stipulated date of approval by the district	Date of receipt of the approved copies of AAP from District	Delay (Days)
			Sidli-Chirang	Delay (Days)	Borobazar	Delay (Days)			
1	2008-09	30 th November of Previous year	19.05.08	169	19.05.08	169	31 st December of Previous year	23.05.08	142
2	2009-10		31.08.09	273	19.09.09	292		24.09.09	266
3	2010-11		04.06.10	185	03.06.10	184		16.06.10	166
4	2011-12		11.07.11	222	13.07.11	224		12.08.11	223

Source: Departmental records.

Appendix-4

[Ref: Paragraph 3.3 (vi)]

Statement showing the position of delay in submission of the Action Plan in respect of Darrang District

Year	Date of submission by GPs to PO (Due date: 15 Oct. of previous financial year)	Date of submission by PO to DPC (Due date: 15 Nov. of previous financial year)	Date of submission by DPC to ZP (Due date: 15 Dec of previous financial year)	Delay
1	2	3	4	5
Paschim Mangaldai				
2007-08	Not made available	27.06.07	29.06.07	PO to DPC=7 months 12 days DPC to ZP=6 months 14 days
2008-09	Not made available	22.05.08	29.06.08	PO to DPC=6 months 7 days DPC to ZP=6 months 14 days
2009-10	Not made available	06.06.09	27.07.09	PO to DPC=6 months 21 days DPC to ZP=7 months 12 days
2010-11	Not made available	11.03.10	16.03.10	PO to DPC=3 months 25 days DPC to ZP=3 months
2011-12	Not made available	12.01.11	24.02.11	PO to DPC=1 month 27 days DPC to ZP=2 months 8 days
Sipajhar				
2007-08	Not made available	27.06.07	29.06.07	PO to DPC=7 months 12 days DPC to ZP=6 months 14 days
2008-09	Not made available	22.05.08	29.06.08	PO to DPC=6 months 7 days DPC to ZP=6 months 14 days
2009-10	Not made available	Not made available	Not made available	Not applicable
2010-11	Not made available	10.03.10	16.03.10	PO to DPC=3 months 24 days DPC to ZP=3 months
2011-12	Not made available	23.02.11	24.02.11	PO to DPC=3 month 08 days DPC to ZP=2 months 8 days
Pub Mangaldai				
2007-08	Not made available	25.06.07	29.06.07	PO to DPC=7 months 10 days DPC to ZP=6 months 14 days
2008-09	Not made available	15.05.08	29.06.08	PO to DPC=6 months DPC to ZP=6 months 14 days
2009-10	Not made available	02.06.09	27.07.09	PO to DPC=6 months 17 days DPC to ZP=7 months 12 days
2010-11	Not made available	11.03.10	16.03.10	PO to DPC=3 months 25 days DPC to ZP=3 months
2011-12	Not made available	15.12.10	24.02.11	PO to DPC=1 month DPC to ZP=2 months 8 days
Dalgaon				
2007-08	Not made available	21.06.07	29.06.07	PO to DPC=7 months 08 days DPC to ZP=6 months 14 days
2008-09	Not made available	28.05.08	29.06.08	PO to DPC=6 months 13 days DPC to ZP=6 months 14 days
2009-10	Not made available	30.05.09	27.07.09	PO to DPC=6 months 15 days DPC to ZP=7 months 12 days
2010-11	Not made available	22.02.10	16.03.10	PO to DPC=3 months 07 days DPC to ZP=3 months
2011-12	Not made available	06.12.10	24.02.11	PO to DPC=21 days DPC to ZP=2 months 8 days

1	2	3	4	5
Bechimari				
2007-08	Not made available	07.06.07	29.06.07	PO to DPC=6 months 22 days DPC to ZP=6 months 14 days
2008-09	Not made available	14.05.08	29.06.08	PO to DPC=5 months 29 days DPC to ZP=6 months 14 days
2009-10	Not made available	02.05.09	27.07.09	PO to DPC=5 months 17 days DPC to ZP=7 months 12 days
2010-11	Not made available	25.02.10	16.03.10	PO to DPC=3 months 10 days DPC to ZP=3 months
2011-12	Not made available	04.01.11	24.02.11	PO to DPC=1 month 20 days DPC to ZP=2 months 8 days
Kalaigaon				
2007-08	Not made available	29.06.07	29.06.07	PO to DPC=7 months 14 days DPC to ZP=6 months 14 days
2008-09	Not made available	27.05.08	29.06.08	PO to DPC=6 months 12 days DPC to ZP=6 months 14 days
2009-10	Not made available	Not made available	Not made available	Not applicable
2010-11	Not made available	06.03.10	16.03.10	PO to DPC=3 months 21 days DPC to ZP=3 months
2011-12	Not made available	15.12.10	24.02.11	PO to DPC=1 month DPC to ZP=2 months 8 days

Source: Departmental records.

Appendix-5

[Ref: Paragraph 5.3 (a)]

Statement showing the delayed release of State share under MGNREGS

Dibrugarh

(₹ in lakh)

Year	Central share (GoI)		State share (GoA)			Delay in release (in days)
	Amount released	Date of release	Amount released	Date of release	Due date of release by GOA (after 15 days from the date of Central share)	
2008-09	347.07	01.04.2008	140.79	26.03.2009	16.04.2008	342 (Max.)
2009-10	423.68	01.05.2009	74.72	15.02.2010	16.05.2009	276
	267.21	31.03.2010	43.87	07.01.2011	15.04.2010	252
2010-11	428.56	16.04.2010	47.62	06.01.2011	01.05.2010	267
2011-12	266.41	01.04.2011	44.26	16.11.2011	16.04.2011	215 (Min.)

Source: Departmental records.

Jorhat

(₹ in lakh)

Year	Central share (GoI)		State share (GoA)			Delay in release (in days)
	Amount released	Date of release	Amount released	Date of release	Due date of release by GOA (after 15 days from the date of release of Central share)	
2008-09	518.03	01.04.2008	83.45	26.03.2009	16.04.2008	345
2009-10	192.20	01.05.2009	33.90	15.02.2010	16.05.2009	276
	112.88	06.08.2009	37.13	07.01.2011	21.08.2009	140 (Min.)
2010-11	115.12	31.03.2010	52.43	06.01.2011	15.04.2010	266
	455.28	16.04.2010	75.47	19.04.2011	01.05.2010	354 (Max.)
2011-12	502.97	01.04.2011	55.89	16.11.2011	16.04.2011	215

Source: Departmental records.

Appendix-6
[Ref: Paragraph 5.3 (b)]

**Statement showing the position of delay in release of funds by the Government of Assam
against release of Central share during the year 2007-08 to 2012**

(₹ in lakh)

Year	Central share (GoI)		State share (GoA)			Delay in release (in days)
	Amount released	Date of release	Amount released	Date of release	Due date of release by GOA (after 15 days from the date of Central share)	
2007-08	1500.00	14.02.2008	166.67	01.12.2008	01.03.2008	275
2008-09	254.34	04.04.2008	83.82	26.03.2009	19.04.2008	340 (max)
	500.00	11.08.2008			17.08.2008	208
	911.00	19.01.2009			04.02.2009	50
2009-10	928.67	01.05.2009	100.00	30.10.2009	17.05.2009	166
	545.41	06.08.2009			22.08.2009	69
2010-11	685.65	16.04.2010	130.31	07.01.2011	01.05.2010	250
	359.00	10.01.2011	111.76	19.04.2011	26.01.2011	83
	1161.62	15.02.2011			03.03.2011	47 (min)

Source: Departmental records.

Appendix-7

[Ref: Paragraph 5.4]

Statement showing delay in deposit of NREGA fund into the NREGA account from Pool Account of the DRDA, Mangaldoi, Darrang, Assam

SI No.	Sanction No. & Date	Component	Amount Sanctioned (₹)	Date of Remittance to pool a/c	Amount remitted to pool A/c No.	Remittance to NREGS A/c		Delay in remittance to the NREGS a/c Days	Interest accrued @ 3.5% P.A (₹)
						Date	a/c no.		
1	No.J-11011/8/2006-NREGA SI No.223 dt.28.03.07	Central Share	4,00,00,000.00	28.03.07	SBI A/c No.1076292574 MLD Branch	05.06.07 Ch.No.241674	30172733164	71	2,72,328.77
2	No.V-24011/6/2006-NREGA Dt.23.03.07	-do-	12,00,000.00	13.04.07	-do-	-do-	-do-	54	6,213.70
3	No.V-24011/47/2006-NREGS SI No.191 dt.22.03.07	-do-	30,00,000.00	30.03.07	-do-	-do-	-do-	69	19,849.32
4	No.J-14014/5/2005-IEC dtd.26.03.07	-do-	2,00,000.00	13.04.07	-do-	11.07.07 Ch.No.241675	-do-	89	1,706.85
5	No.J-12032/1/2007 NREGA SI No.77 Dt.07.06.2007	-do-	58,68,92,000.00	20.06.07	-do-	12.09.07 Ch.no.241680	-do-	85	47,83,571.78
6	V-24011/47/2005-06/NREGA SI. No.299 dtd.13.11.2007	-do-	10,00,000.00	23.11.07	-do-	28.05.08	-do-	187	17,931.51
	V-24011/47/06-07/NREGA SI No.35 (MIS)	-do-	4,50,000.00	23.11.07	-do-	28.05.08	-do-	187	8,069.18
	No.J-12013/04/2009 NREGA SI No.182 dt.07.08.09	-do-	12,83,42,000.00	18.08.09	-do-	05.09.09	-do-	19	2,33,828.58
	No. J-12013/1/2011-MGNREGA SI. No.11 dt.01.04.11	-do-	5,81,06,000.00	18.04.11	-do-	07.05.11	-do-	20	1,11,436.16
	No. J-12013/1/2011-MGNREGA SI. No.26 dt.31.05.11	-do-	7,31,15,000.00	04.06.11	-do-	30.06.11	-do-	23	1,84,289.86
	No. J-12013/10/2011-MGNREGA SI. No.477	-do-	10,33,35,000.00	07.02.12	-do-	23.02.12	-do-	15	1,69,865.75
Total:			99,56,40,000.00						58,09,091.45

Note: 4.00% p.a. (w.e.f. 03.05.2011)

Source: Departmental records.

Appendix-8

[Ref: Paragraph-5.11]

Statement showing inadmissible expenditure incurred out of NREGA Contingency Fund.

Date of payment	Particulars of payment	Amount paid (₹)	Remarks
1	2	3	4
26.06.08	Earth filling at Kadam Circle Office Campus, Boginadi by Truck carriage	75,000	Paid out of ₹1,62,430 drawn vide self cheque no.166401
	Cost of Pandel for Ceremonial distribution of NOAP, family benefit, TV etc.	27,000	
	-do- hire charge of Chair & Sound System	4,500	
	-do- Packet meal (250 @ ₹50)	12,500	
	Printing of list of NOAP, IAY & Blanket beneficiaries	2,820	
	Hire charge of Night Super from Boginadi to Guwahati for attending Krishi Mela	25,000	
	Hire charge of 2 no. of buses for carriage of public from Chouldhowa to Lakhimpur for attending SHG Mela	11,000	
17.07.08	Pandel for ceremonial distribution of machine , pump set etc.	22,000	Paid out of ₹1,14,585 drawn vide self cheque no.166402
	-do- Packet launch (200 @ ₹50)	10,000	
	Purchase of Jati bamboo for seedlings at Block Campus	3,000	
	Earth filling at different sites in filling up of rain cut on earlier constructed roads	22,500	
28.07.08	Construction of 4 nos Bamboo Bridge under Bhimpara GP	1,28,000	Paid out of ₹1,28,000 drawn vide self cheque no.166403
11.08.08	Hire charge of Night Super from Boginadi to Guwahati.	22,000	Paid out of ₹1,00,150 drawn vide self cheque no.166404
	Tea/Launch for holding of PRI meetings	13,400	
	Bamboo Protection work at Kakoi River	64,750	
13.08.08	Fitting & fixing of Goal Post at Boginadi Play Ground including purchase of football	18,800	Paid out of ₹1,30,000 drawn vide self cheque no.166405
	Painting materials for block office	36,400	
	Observations of 15 th August	9,600	
	Sand Gravelling on road from NH-52 to Block Office	65,200	
25.08.08	For 3 nos office quarter at block campus	60,452	Paid out of ₹1,11,852 drawn vide self cheque no.166406
16.09.08	Chennel Cutting at Mekheladhua Nallah	15,000	Paid out of ₹65,000 drawn vide self cheque no.166407
	Purchase of door/carpet for BDO's room	19,950	
01.10.08	Door and Window Curtain in block office	13,400	Paid out of ₹31,500 drawn vide self cheque no.166409
	Plantation at Block/Circle office campus	11,600	

1	2	3	4
03.10.08	Printing of invitation card and reception etc.for observation of Non-Violence Day	29,500	Paid out of ₹33,500 drawn vide self cheque no.166410
06.11.08	Paid to Sri G. Baruah,JE to proceed to Guwahati for accordance of TS	24,000	Paid out of ₹24,000 drawn vide self cheque no.166411
19.12.08	<i>Material for improvement of road from Kanuapara to Pamegaon</i>	<i>15,660</i>	Paid out of ₹1,15,400 drawn vide self cheque no.166413
	<i>Sand Gravelling on road from Bhimpara Tiniali to Bhimpara Ghat</i>	<i>20,070</i>	
	<i>Material for improvement of road from Merghat to Baligaon</i>	<i>19,575</i>	
	<i>Sand Gravelling on road from Adut Bodo Gaon to Hechamara</i>	<i>19,890</i>	
	<i>Material for S/G of road from Singidoloni to No.3 Gereki.</i>	<i>19,800</i>	
	<i>Material for improvement of road from Bukanala to Daragaon</i>	<i>20,002</i>	
29.01.09	<i>Material for S/G of road at no.2 Nepaligaon SGRY</i>	<i>20,960</i>	Paid out of ₹1,75,200 drawn vide self cheque no.166414
	<i>Improvement of Seajuli Rly. Gate to Seajuli Tiniali</i>	<i>25,398</i>	
	Improvement of Dirgha Bridge to Lilabari Tiniali	24,750	
	Improvement of road at Nepali Gaon	25,250	
	Improvement of road from Lalpani to Jorhatia Chariali	20,250	
	Improvement of road from Dirgha Lilabasti Harimandir road	20,700	
	S/G and E/F on Tariyani PWD road to Tilapara	24,171	
02.02.09	Improvement of road from Jaradhara to Bhalabasti Tiniali	18,000	Paid out of ₹1,79,750 drawn vide self cheque no.166415
	Improvement of road from Seajuli PWD road to Mudoichuk	11,236	
	Improvement of Goroimari to Goroimari Pathar	20,475	
	Improvement of road from Kanuapara to Borghat	20,475	
	Improvement of road from Jalbhari to Bodogaon	18,000	
	Improvement of road from Rangajan to Gulukpur	14,230	
	S/G at Chaigharia road	26,100	
	S/G on Nepali LP School to Halakhbari road	26,550	
	Improvement of road from Dirgha Majgaon to Dirgha Dafala	24,594	
Total		12,03,508	

Source: Departmental records.

Appendix-9

[Ref: Paragraph 5.16]

Statement showing non-payment of wages to 83 nos. of Job Card holders by Saniadi Branch Post Office under Saniadi GP of Hajo Development Block and 110 nos. of Job Card holders by Kalatoli Branch Post Office under Jorsimulu GP of Goroimari Development Block during the period from 2008-09 to 2011-12

Sl. No.	Job card no.	Name	Address	Post Office account no.	Amount shown paid as per MR/MIS (₹)	Amount paid as per Post Office Ledger/pass book (₹)	Amount not paid (in ₹) (6-7)
1	2	3	4	5	6	7	8
Saniadi Branch Post Office under Saniadi GP of Hajo Development Block, Kamrup (Rural) District							
1.	AS-07-005-011-001/12-C	MD. SAHER ALI	Saniadi village	94012836	6,267	3607	2,660
2.	AS-07-005-011-001/2-B	MD. SAHRAB ALI	-do-	94012830	5,587	2827	2,760
3.	AS-07-005-011-001/146-D	SAIFUL HAQUE	-do-	94012864	2,160	780	1,380
4.	AS-07-005-011-001/45-D	Md. Jiyaur rahman	-do-	94012747	3,360	2160	1,200
5.	AS-07-005-011-001/66-C	MD. TAHER ALI	-do-	94000961	5,520	2760	2,760
6.	AS-07-005-011-001/43-C	MD. BAGA ALI	-do-	94012839	3,977	2227	1,750
7.	AS-07-005-011-001/74-D	Md.Sabik Ali	-do-	94012839	5,587	2827	2,760
8.	AS-07-005-011-001/163-D	Rajful	-do-	94012777	1,560	780	780
9.	AS-07-005-011-001/2100	Saidur Rahman	-do-	94004249	3,360	2160	1,200
10.	AS-07-005-011-001/114-D	Md. Abul Faiz Ali	-do-	94000993	1,560	Nil	1,560
11.	AS-07-005-011-001/194-D	Mostafa Kamal	-do-	94000908	7,438	6058	1,380
12.	AS-07-005-011-001/2109	Taizuddin Ahmed	-do-	94004319	5,971	4370	1,601
13.	AS-07-005-011-001/84-B	Sahjahan Ali	-do-	94000855	5,700	4320	1,380
14.	AS-07-005-011-001/150-C	Miss Aikan Bibi	-do-	94012782	6,520	4320	2,200
15.	AS-07-005-011-001/1400	MD. MAIDUL ISLAM	-do-	94000890	3,927	2827	1,100
16.	AS-07-005-011-001/167-D	Rekibuddin Ahmed	-do-	94000989	5,060	2760	2,300
17.	AS-07-005-011-001/2104	Azizur Rahman	-do-	94012885	5,420	4240	1,180
18.	AS-07-005-011-001/16-C	Ajit Ali	-do-	94012822	5,587	2940	2,647
19.	AS-07-005-011-001/85-B	Matlib Ali	-do-	94012791	6,480	1200	5,280
20.	AS-07-005-011-001/95-B	Kahinur Ali	-do-	94012786	3,360	1200	2,160
21.	AS-07-005-011-001/40-C	Miss Pinjira mBIbi	-do-	94012750	6,480	4370	2,110

(Appendix 9 continued.....)

1	2	3	4	5	6	7	8
22.	AS-07-005-011-001/54-C	Miss Tajima Begum	-do-	94012783	7,760	5750	2,010
23.	AS-07-005-011-001/1387	Aftar Ali	-do-	94012838	5,840	1200	4,640
24.	AS-07-005-011-001/88-B	Raju Ali	-do-	94012867	3,860	2660	1,200
25.	AS-07-005-011-001/171-C	Fulban Bibi	-do-	94000926	7,727	5727	2,000
26.	AS-07-005-011-001/1373	Miss Saniwara Begum	-do-	94012805	3,120	2340	780
27.	AS-07-005-011-001/80-C	MD. NURBOX ALI	-do-	94000922	3,360	2760	600
28.	AS-07-005-011-001/178-C	Ratul Ali	-do-	94000972	5,117	4207	910
29.	AS-07-005-011-001/203-D	Rafikuddin Ahmed	-do-	94000914	5,267	3387	1,880
30.	AS-07-005-011-001/1370	MD. SAMSER ALI	-do-	94000923	5,207	3007	2,200
31.	AS-07-005-011-001/38-D	Md. Tariful Islam	-do-	94000844	8,280	5880	2,400
32.	AS-07-005-011-001/27-D	MIRIKUN NESSA	-do-	94012821	5,700	5200	500
33.	AS-07-005-011-001/15-C	MD. RAHMAN ALI	-do-	94012798	1,560	780	780
34.	AS-07-005-011-001/173-D	Md. Abul Ali	-do-	94012792	4,207	3657	550
35.	AS-07-005-011-001/51-C	Nasir Hussain	-do-	94012775	2,407	1627	780
36.	AS-07-005-011-001/1383	Rip Ahmed	-do-	94000917	4,507	3907	600
37.	AS-07-005-011-001/175-C	Firoja Begum	-do-	94000943	8,280	4320	3,960
38.	AS-07-005-011-001/21-C	Irshad Ali	-do-	94000960	6,480	4240	2,240
39.	AS-07-005-011-001/2088	Habib Ali	-do-	94004269	9,067	5347	3,720
40.	AS-07-005-011-001/64-D	Miss Rijuma Khatun	-do-	94000916	3,247	2827	420
41.	AS-07-005-011-001/28-C	MD. MERAJ ALI	-do-	34012757	6,420	4320	2,100
42.	AS-07-005-011-001/164-C	MD. MAJUL HAQUE	-do-	94000940	3,180	1980	1,200
43.	AS-07-005-011-001/49-D	Matlib Ali	-do-	94012874	6,587	3771	2,816
44.	AS-07-005-011-001/26-D	Najimuddin Ahmed	-do-	94003642	1,560	780	780
45.	AS-07-005-011-001/39-C	MD. FARID ALI	-do-	94000967	6,787	3967	2,820
46.	AS-07-005-011-001/48-C	MD. SAIFUL HAQUE	-do-	94000924	8,880	5880	3,000
47.	AS-07-005-011-001/173-C	MD. JEHIR SHARIF	-do-	94000974	6,850	5150	1,700
48.	AS-07-005-011-001/45-C	MD. NURISLAM ALI	-do-	94000949	4,207	3607	600
49.	AS-07-005-011-001/2385	ALTAF HUSSAIN	-do-	94017769	3,180	2580	600

(Appendix 9 continued.....)

1	2	3	4	5	6	7	8
50.	AS-07-005-011-001/33-D	Kamrul Hussain	-do-	94000981	3,427	2827	600
51.	AS-07-005-011-001/107-D	Md. Kamal Hussain	-do-	94003653	4,140	600	3,540
52.	AS-07-005-011-001/116-D	MISS FATEMA BIBI	-do-	94012814	3,120	1560	1,560
53.	AS-07-005-011-001/35-C	Maidul Islam	-do-	94000995	4,887	2680	2,207
54.	AS-07-005-011-001/46-C	MEHRUN NESSA	-do-	94000880	3,967	2407	1,560
55.	AS-07-005-011-001/42-C	Amiya Bibi	-do-	94000927	6,380	5930	450
56.	AS-07-005-011-001/153-C	Saber Ali	-do-	94000988	7,447	4087	3,360
57.	AS-07-005-011-001/12-D	Resmin Sultana	-do-	94012800	6,520	4320	2,200
58.	AS-07-005-011-001/57-D	Md. Rajat Ali Choudhuri	-do-	94000892	7,327	4240	3,087
59.	AS-07-005-011-001/52-C	MD. RAHAM ALI	-do-	94000898	3,427	1447	1,980
60.	AS-07-005-011-001/2388	ANOARA BIBI	-do-	94017762	4,330	1280	3,050
61.	AS-07-005-011-001/148-D	Md. Nekibur rahman	-do-	94000872	5,607	4327	1,280
62.	AS-07-005-011-001/107-B	SAMSUL HAQUE	-do-	94000986	4,987	3527	1,460
63.	AS-07-005-011-001/71-D	Mushauddin Ahmed	-do-	94000863	2,407	1560	847
64.	AS-07-005-011-001/169-C	MD. MAJNUR ALI	-do-	94012879	3,360	2680	680
65.	AS-07-005-011-001/82-B	Sabibul ISlam	-do-	94000976	4,207	2407	1,800
66.	AS-07-005-011-001/120-B	Safidur Rahman	-do-	94001010	3,120	1560	1,560
67.	AS-07-005-011-001/140-D	Md. Ritu Ahmed	-do-	94000978	4,207	3427	780
68.	AS-07-005-011-001/147-B	Rafiukul Islam	-do-	94012834	3,960	2580	1,380
69.	AS-07-005-011-001/1404	Maina Begum	-do-	94018127	4,680	1560	3,120
70.	AS-07-005-011-001/80-D	MISS GOLAP JAN BIBI	-do-	94012877	3,960	2580	1,380
71.	AS-07-005-011-001/205-D	Md. Jahur Ali	-do-	94000980	3,427	2580	847
72.	AS-07-005-011-001/1392	MD. FARMAN ALI	-do-	94003647	4,860	600	4,260
73.	AS-07-005-011-001/10-C	MD. MASHRAF ALI	-do-	94000891	7,480	4370	3,110
74.	AS-07-005-011-001/11-B	MD. SAYeDUI RAHMAN	-do-	94000952	5,667	3087	2,580
75.	AS-07-005-011-001/68-B	MD. JAKIR HUSSAIN	-do-	94000879	3,180	2580	600
76.	AS-07-005-011-001/55-C	Babul Ali	-do-	94018048	1,560	780	780
77.	AS-07-005-011-001/58-C	Fatema Begum	-do-	94012823	4,740	3540	1,200

(Appendix 9 continued.....)

1	2	3	4	5	6	7	8
78.	AS-07-005-011-001/1840	Sanmal Ali	-do-	94018158	3,120	780	2,340
79.	AS-07-005-011-001/130-D	Md. Abdul Sattar	-do-	94001004	1,560	780	780
80.	AS-07-005-011-001/25-D	Md. Jainul Ali	-do-	94001002	1,560	780	780
81.	AS-07-005-011-001/65-D	MD. KHALILUR RAHMAN	-do-	94012788	3,180	2580	600
82.	AS-07-005-011-001/2394	SAHERA BIBI	-do-	94017781	3,860	1880	1,980
83.	AS-07-005-011-001/1390	MD. SAIDUL ISLAM	-do-	94000921	6,007	3860	2,147
(A) Total:					3,95,193	2,45,374	1,49,819
Kalatoli Branch Post Office under Jorsimulu GP of Goroimari Development Block, Kamrup (Rural) District							
1.	AS-07-010-001-006/204	Suna Uddin	Hahsori Pathar	26008466	7,800	3,000	4,800
2.	AS-07-010-001-005/397	Habez Ali	Jorsimulu	26008456	1,800	600	1,200
3.	AS-07-010-001-007/148	Md. Majiber Rahmen	Choudhury Pam	26008443	4,680	1,560	3,120
4.	AS-07-010-001-007/251	Abul Kalam Azad	-do-	26000994	3,120	0	3,120
5.	AS-07-010-001-007/125	Hassen Ali	-do-	26000993	6,480	960	5,520
6.	AS-07-010-001-006/286	lal bhanu	Hahsori Pathar	26000732	1,997	1,037	960
7.	AS-07-010-001-006/98	Samer Ali	-do-	26000731	6,920	800	6,120
8.	AS-07-010-001-007/53	ALIMuDDIN HUSSAIN	Choudhury Pam	26000700	5,330	0	5,330
9.	AS-07-010-001-007/57	Md. Budha Miya	-do-	26000694	5,330	0	5,330
10.	AS-07-010-001-007/350	Ainal Haque	-do-	26000693	4,680	1,560	3,120
11.	AS-07-010-001-005/301	Mirazul Haque	Jorsimulu	26008482	6,480	600	5,880
12.	AS-07-010-001-005/128	Lokman Ali	-do-	26008578	14,300	12,480	1,820
13.	AS-07-010-001-006/321	Samad Ali	Hahsori Pathar	26008598	8,780	6,260	2,520
14.	AS-07-010-001-006/40	Lalsan Ali	-do-	26008640	19,400	12,020	7,380
15.	AS-07-010-001-005/211	Fulmoti	Jorsimulu	26008674	3,900	3,120	780
16.	AS-07-010-001-006/194	Sainuddin	Hahsori Pathar	26008667	6,120	0	6,120
17.	AS-07-010-001-006/319	Giyaj Uddin	-do-	26008696	10,860	6,180	4,680
18.	AS-07-010-001-005/311	KAJULI BEWA	Jorsimulu	26011978	2,960	800	2,160
19.	AS-07-010-001-005/265	Md. Soburuddin	-do-	26011972	1,560	1,300	260
20.	AS-07-010-001-007/50	Ahed Ali	Choudhury Pam	26000710	5,930	1,800	4,130
21.	AS-07-010-001-007/330	Bahesh Uddin	-do-	26000709	4,320	1200	3,120
22.	AS-07-010-001-007/349	Md. Mahuar Ali	-do-	26000704	5,330	0	5,330
23.	AS-07-010-001-006/305	Anuar Hussain	Hahsori Pathar	26008697	3,500	2,300	1,200

(Appendix 9 continued.....)

1	2	3	4	5	6	7	8
24.	AS-07-010-001-006/382	Mainal Haque	-do-	26000512	2,400	1,200	1,200
25.	AS-07-010-001-007/352	Md. Badsha Miya	Choudhury Pam	26000413	6,530	3,360	3,170
26.	AS-07-010-001-007/58	Billal Hussain	-do-	26000515	4,820	1,700	3,120
27.	AS-07-010-001-008/44	Saibuddin	Choutara	26000236	4,740	2,400	2,340
28.	AS-07-010-001-005/130	Md. Abul Hussain	Jorsimulu	26011900	17,580	13,600	3,980
29.	AS-07-010-001-006/3025	JAKIR HUSSEN	Hahsori Pathar	260119897	4,100	2,300	1,800
30.	AS-07-010-001-005/178	Md. Iman Ali	Jorsimulu	26011901	14,520	11,400	3,120
31.	AS-07-010-001-006/176	Ashrub Ali	Hahsori Pathar	26000867	3,500	2,300	1,200
32.	AS-07-010-001-005/438	Musha Mahammad	Jorsimulu	26004434	6,480	4,920	1,560
33.	AS-07-010-001-005/253	Mamud Ali	-do-	26004424	7,180	2,700	4,480
34.	AS-07-010-001-001/2250	Sattar Ali	Kanduli Mari	26004414	1,560	0	1,560
35.	AS-07-010-001-002/259	Md. Jalal Uddin	Kalatoli Pathar	26004412	2,400	0	2,400
36.	AS-07-010-001-005/589	Akram Ali	Jorsimulu	26004376	1,800	600	1,200
37.	AS-07-010-001-008/2832	Sahidul Islam	Choutara	26004346	1,200	600	600
38.	AS-07-010-001-003/953	Md. Faziul Haque	Puran Kuchia	26004382	3,100	1,200	1,900
39.	AS-07-010-001-003/726	MD. PALAN MIYA	-do-	26004381	3,100	1,200	1,900
40.	AS-07-010-001-005/431	Nayeb Ali	Jorsimulu	26004338	1,800	600	1,200
41.	AS-07-010-001-005/451	Abul Hussain	Jorsimulu	26004335	1,800	600	1,200
42.	AS-07-010-001-005/413	Md. Pahar Khan	Jorsimulu	26004334	3,000	600	2,400
43.	AS-07-010-001-005/440	Innas Ali	Jorsimulu	26004333	3,500	2,400	1,100
44.	AS-07-010-001-003/1010	Azizul Haque	Puran Kuchia	26004331	3,100	1,200	1,900
45.	AS-07-010-001-003/898	Matlep Ali	-do-	26004330	3,100	1,200	1,900
46.	AS-07-010-001-005/457	Hazrat Ali	Jorsimulu	26004313	2,360	800	1,560
47.	AS-07-010-001-007/301	Md. Rahim Uddin	Choudhury Pam	26005552	5,330	2,300	3,030
48.	AS-07-010-001-007/124	Lalsan Ali	-do-	26005580	3,900	0	3,900
49.	AS-07-010-001-007/266	Kamal Uddin	-do-	26001671	5,420	2,300	3,120
50.	AS-07-010-001-002/4	Omar Ali	Kalatoli Pathar	26012050	2,400	1,200	1,200
51.	AS-07-010-001-006/233	Amirul Islam	Hahsori Pathar	26001005	4,608	3,120	1,488
52.	AS-07-010-001-005/11	RASHIDA BEWA	Jorsimulu	26001006	2,200	1,600	600
53.	AS-07-010-001-007/243	Rahmat Ali	Choudhury Pam	26001007	5,420	2,000	3,420
54.	AS-07-010-001-007/264	Md. Jinnat Ali	-do-	26001009	3,100	1,800	1,300
55.	AS-07-010-001-007/295	Rubiyal Hussain	-do-	26001014	2,800	1,600	1,200

(Appendix 9 continued.....)

1	2	3	4	5	6	7	8
56.	AS-07-010-001-003/1084	Monaf Ali	Puran Kuchia	26000296	3,100	1,200	1,900
57.	AS-07-010-001-006/370	Danej Uddin	Hahsori Pathar	26000935	3,040	960	2,080
58.	AS-07-010-001-007/231	Sahjahan Ali	Choudhury Pam	26000997	4,680	3,120	1,560
59.	AS-07-010-001-007/251	Abul Kalam Azad	-do-	26000994	3,120	0	3,120
60.	AS-07-010-001-007/125	Hassen Ali	-do-	26000993	6,480	260	6,220
61.	AS-07-010-001-006/335	Abdul Haque	Hahsori Pathar	26000729	2,151	1,191	960
62.	AS-07-010-001-007/35	MISS Rangmala KHATUN	Choudhury Pam	26000706	5,330	0	5,330
63.	AS-07-010-001-007/45	Ajmal Haque	-do-	26000705	6,620	2,300	4,320
64.	AS-07-010-001-007/53	ALIMUDDIN HUSSAIN	-do-	26000700	5,330	0	5,330
65.	AS-07-010-001-007/336	Md. Habibar Rahman	-do-	26005974	4,680	0	4,680
66.	AS-07-010-001-005/150	Habez Uddin	Jorsimulu	26013481	8,430	6,480	1,950
67.	AS-07-010-001-006/215	Najumuddin	Hahsori Pathar	26013470	5,770	2,400	3,370
68.	AS-07-010-001-005/586	Md. Berek Ali	Jorsimulu	26013459	2,360	800	1,560
69.	AS-07-010-001-007/2986	HANIF ALI	Choudhury Pam	26013414	4,680	1,560	3,120
70.	AS-07-010-001-007/2806	Sekandar Ali	-do-	26018709	4,680	1,550	3,130
71.	AS-07-010-001-007/2985	FAJAL HAQUE KHAN	-do-	26018517	4,680	3,900	780
72.	AS-07-010-001-005/442	Md. Shahjahan Ali	Jorsimulu	26018510	12,720	600	12,120
73.	AS-07-010-001-005/603	Samed Ali	-do-	26018508	7,210	5,780	1,430
74.	AS-07-010-001-007/197	Jalu Miya	Choudhury Pam	26018282	4,680	1,560	3,120
75.	AS-07-010-001-005/425	Akbar Ali	Jorsimulu	26018274	1,800	600	1,200
76.	AS-07-010-001-005/305	Rup Bhanu Nessa	-do-	26018267	10,700	6,480	4,220
77.	AS-07-010-001-001/2487	Kuddush Ali	Kanduli Mari	26004467	4,680	1,560	3,120
78.	AS-07-010-001-005/602	Aynuddin	Jorsimulu	26012015	4,160	1,400	2,760
79.	AS-07-010-001-006/164	Mahir Uddin	Hahsori Pathar	26011957	12,600	8,700	3,900
80.	AS-07-010-001-007/3029	RIMEJ ALI	Choudhury Pam	26011924	2,700	1,500	1,200
81.	AS-07-010-001-007/3020	ASURUDDIN	-do-	26011908	6,000	900	5,100
82.	AS-07-010-001-007/3016	SURATAN BEHUWA	-do-	26011907	2,100	900	1,200
83.	AS-07-010-001-005/493	Alekchan	Jorsimulu	26011899	7,680	6,120	1,560
84.	AS-07-010-001-006/408	Nur Islam	Hahsori Pathar	26008822	5,480	3,920	1,560
85.	AS-07-010-001-007/2015	Khorsed Ali	Choudhury Pam	26008823	1,980	0	1,980
86.	AS-07-010-001-007/205	Najrul Islam	-do-	26008771	6,620	3,500	3,120
87.	AS-07-010-001-002/270	Elimuddin	Kalatoli Pathar	26008764	6,300	2,400	3,900

(Appendix 9 continued.....)

1	2	3	4	5	6	7	8
88.	AS-07-010-001-006/274	Samej Uddin	Hahsori Pathar	26008700	3,900	1,000	2,900
89.	AS-07-010-001-005/98	BADSHA MIYA	Jorsimulu	26008521	6,480	4,920	1,560
90.	AS-07-010-001-006/305	Anuar Hussain	Hahsori Pathar	26008697	3,500	2,300	1,200
91.	AS-07-010-001-006/319	Giyaj Uddin	-do-	26008696	10,860	1,500	9,360
92.	AS-07-010-001-006/334	Laskur Ali	-do-	26008689	3,120	1,700	1,420
93.	AS-07-010-001-006/210	Aj Bahar	-do-	26000410	7,400	3,900	3,480
94.	AS-07-010-001-006/5	Ajmal Haque	-do-	26008681	12,600	8,700	3,900
95.	AS-07-010-001-005/121	Abdul Awal	Jorsimulu	26008670	1,800	600	1,200
96.	AS-07-010-001-006/132	Taher Ali	Hahsori Pathar	26008671	3,900	1,000	2,900
97.	AS-07-010-001-006/216	Raijuddin	-do-	26008663	6,980	5,420	1,560
98.	AS-07-010-001-006/2761	Nur Jamal Haque	-do-	26008647	12,600	8,700	3,900
99.	AS-07-010-001-006/90	Raij Uddin	-do-	260008635	6,980	2,300	4,680
100.	AS-07-010-001-005/100	DUDJAN BEWA	Jorsimulu	26008633	1,800	600	1,200
101.	AS-07-010-001-006/229	Jaharuddin	Hahsori Pathar	26008629	600	0	600
102.	AS-07-010-001-006/363	Hafijur Rahman	-do-	26008621	6,200	4,640	1,560
103.	AS-07-010-001-005/239	Mohan Ali	Jorsimulu	26008619	3,120	0	3,120
104.	AS-07-010-001-006/170	Jinaj Uddin	Hahsori Pathar	26008591	14800	5,400	9,400
105.	AS-07-010-001-006/19	Budhu Miya	-do-	26008514	4,800	900	3,900
106.	AS-07-010-001-007/32	Kalasan	Choudhury Pam	26008507	5,330	0	5,330
107.	AS-07-010-001-007/2839	Abdul Aziz	-do-	26008506	4,680	2,760	1,920
108.	AS-07-010-001-005/301	Mirazul Haque	Jorsimulu	26008482	6,480	4,920	1,560
109.	AS-07-010-001-008/2715	Basatan Nessa	Choutara	26004347	1,360	400	960
110.	AS-07-010-001-007/280	Sirajul Haque	Choudhury Pam	26008802	5,330	0	5,330
(B) Total:					5,87,586	2,63,678	3,23,908
Grand total : (A)+(B) = ₹1,49,819 + ₹3,23,888					9,82,779	5,09,052	4,73,727

Source: Departmental records.

Appendix-10

[Ref: Paragraph 7.8 (c) (i)]

Statement showing 190 nos. of job cards issued to persons other than original job seekers

Sl. No.	Job Card No.	Name	Name of the recipient of the Job Card
1	2	3	4
Hajo Dev. Block			
1	AS-07-005-001-002/1651	Ikram Hussain	Anowar Hussain
2	AS-07-005-001-002/1653	Chandmiya Ali	Anowar Hussain
3	AS-07-005-001-002/1654	Abubakar Siddik	Anowar Hussain
4	AS-07-005-001-002/1655	Mainur Ali	Anowar Hussain
5	AS-07-005-001-002/1663	Sahidar Rahman	Anowar Hussain
6	AS-07-005-001-002/1664	Samir Ali	Anowar Hussain
7	AS-07-005-001-002/1666	Md. Mahammad Hussain	Anowar Hussain
8	AS-07-005-001-002/1668	Mujibar Rahman	Anowar Hussain
9	AS-07-005-001-002/1676	Ilas Ali	Anowar Hussain
10	AS-07-005-001-002/1678	Saifuddin Ahmed	Anowar Hussain
11	AS-07-005-001-002/1685	Jakir Hussain	Anowar Hussain
12	AS-07-005-001-002/1689	Idris Ali	Anowar Hussain
13	AS-07-005-001-002/1692	Sahabuddin Ahmed	Anowar Hussain
14	AS-07-005-001-002/1696	Pijiruddin Ahmed	Anowar Hussain
15	AS-07-005-001-002/1701	Md. Samnur Ali	Anowar Hussain
16	AS-07-005-001-002/1702	Md. Hasmad Ali	Anowar Hussain
17	AS-07-005-001-002/1709	Md. Mahbuk Hussain	Anowar Hussain
18	AS-07-005-001-002/1714	Md. Makib Ali	Anowar Hussain
19	AS-07-005-001-002/1715	Md. Majafar Hussain	Anowar Hussain
20	AS-07-005-001-002/1717	Md. Ajir Ali	Anowar Hussain
21	AS-07-005-001-002/1723	Md. Aftar Ali	Anowar Hussain
22	AS-07-005-001-002/1724	Md. Islamuddin Ahmed	Anowar Hussain
23	AS-07-005-001-002/1727	Md. Abdul Gani	Anowar Hussain
24	AS-07-005-001-002/1735	Md. Pijiruddin Ahmed	Anowar Hussain
25	AS-07-005-001-002/1738	Md. Irfan Ali	Anowar Hussain
26	AS-07-005-001-002/1739	Ajir Ali	Anowar Hussain
27	AS-07-005-001-002/1742	Kharsed Ali	Anowar Hussain
28	AS-07-005-001-002/1744	Md. Aatur Rahman	Anowar Hussain
29	AS-07-005-001-002/1745	Ajir Ali	Anowar Hussain
30	AS-07-005-001-002/1756	Md. Abdul Malik	Anowar Hussain
31	AS-07-005-001-002/1317	MD. NASHIRUDDIN SAIKIA	M Saikia
32	AS-07-005-001-002/1318	MD. RAFIQUE ALI	M Saikia
33	AS-07-005-001-002/1320	ATAUR RAHMAN SAIKIA	M Saikia
34	AS-07-005-001-002/1325	MD. MASHRAF HUSSAIN	M Saikia
35	AS-07-005-001-002/1326	MD. ARIFUR RAHMAN	M Saikia
36	AS-07-005-001-002/1327	SHAN MAHAMMAD ALI	M Saikia
37	AS-07-005-001-002/1328	MD. Inzamamul Haque Saikia	M Saikia
38	AS-07-005-001-002/1329	MD. ASHRAF ALI SAIKIYA	M Saikia
39	AS-07-005-001-002/1331	MD. Mazafar Hussain Saikia	M Saikia
40	AS-07-005-001-002/1335	MD. ABDUL LATIF SAIKIA	M Saikia
41	AS-07-005-001-002/1337	ALAUDDIN SAIKIA	M Saikia
42	AS-07-005-001-002/1339	ABDUL HAFIZ SAIKIA	M Saikia
43	AS-07-005-001-002/1340	NUR ISLAM SAIKIA	M Saikia
44	AS-07-005-001-002/1341	MD. SAMANDAR ALI SAIKIA	M Saikia
45	AS-07-005-001-002/1344	ZAKIR HUSSAIN SAIKIA	M Saikia
46	AS-07-005-001-002/1345	CHAMPA WARA BEGUM	M Saikia

(Appendix 10 continued.....)

1	2	3	4
47	AS-07-005-001-002/1348	MD. PARUL AHMED	M Saikia
48	AS-07-005-001-002/1349	MD. MIR HUSSAIN SAIKIA	M Saikia
49	AS-07-005-001-002/1351	HAFIZ ALI SAIKIA	M Saikia
50	AS-07-005-001-002/1353	MD. ABUL HUSSAIN	M Saikia
51	AS-07-005-001-002/1356	MIRA ARA BEGUM	M Saikia
52	AS-07-005-001-002/1357	ISTAKUR RAHMAN	M Saikia
53	AS-07-005-001-002/1359	NUROR NESSA BEGUM	M Saikia
54	AS-07-005-001-002/1362	ANJUMAN SAIKIA	M Saikia
55	AS-07-005-001-002/1363	MD. SAHE ALAM SAIKIA	M Saikia
56	AS-07-005-001-002/1364	IUNUSH RAHMAN	M Saikia
57	AS-07-005-001-002/1366	MD. TAFIQR RAHMAN SAIKIA	M Saikia
58	AS-07-005-001-002/1367	MD. TASHLIM ALI SAIKIA	M Saikia
59	AS-07-005-001-002/1368	MD. AINAL HAQUE SAIKIA	M Saikia
60	AS-07-005-001-002/1369	MD. AZIZAR RAHMAN	M Saikia
61	AS-07-005-001-002/1371	MUSTAFA HUSSAIN SAIKIA	M Saikia
62	AS-07-005-001-002/1373	MD. TASHLIM ALI SAIKIA	M Saikia
63	AS-07-005-001-002/1376	NURJAHAN BEGUM	M Saikia
64	AS-07-005-001-002/1377	JAMSED ALI SAIKIA	M Saikia
65	AS-07-005-001-002/1379	MD. HASAN JAKARIA	M Saikia
66	AS-07-005-001-002/1380	MISS JUMA BEGUM	M Saikia
67	AS-07-005-001-002/1382	MD. ALTAF HUSSAIN SAIKIA	M Saikia
68	AS-07-005-001-002/1383	MAINUL HAQUE SAIKIA	M Saikia
69	AS-07-005-001-002/1384	MD. AZIZUL HAQUE	M Saikia
70	AS-07-005-001-002/1385	MD. GAFAR ALI	M Saikia
71	AS-07-005-001-002/1386	IMRAN HUSSAIN SAIKIA	M Saikia
72	AS-07-005-001-002/1387	MD. MAINUDDIN SAIKIA	M Saikia
73	AS-07-005-001-002/1388	MD. SAMNUR ALI	M Saikia
74	AS-07-005-001-002/1389	MUKUT RAHMAN	M Saikia
75	AS-07-005-001-002/1390	FAZIRUL KARIM	M Saikia
76	AS-07-005-001-002/1391	MD. MIRAZUR RAHMAN SAIKIA	M Saikia
77	AS-07-005-001-002/1395	MD. MAZAMIL SAIKIA	M Saikia
78	AS-07-005-001-002/1396	MD. nur HUSSAIN TALUKDAR	M Saikia
79	AS-07-005-001-002/1399	MD. TAZRUL ALI	M Saikia
80	AS-07-005-001-002/1401	MD. TAFIQR RAHMAN	M Saikia
81	AS-07-005-001-002/1402	IMRAN HUSSAIN TALUKDAR	M Saikia
82	AS-07-005-001-002/1403	SAHABUL HUSSAIN	M Saikia
83	AS-07-005-001-002/1404	JUBEL ALI SAIKIA	M Saikia
84	AS-07-005-001-002/1405	MD. SHAN MAHAMMAD ALI	M Saikia
85	AS-07-005-001-002/1408	FAIZUL SAIKIA	M Saikia
86	AS-07-005-001-002/1410	MAHRUM ALI SAIKIA	M Saikia
87	AS-07-005-001-002/1412	MD. NURAL HAQUE	M Saikia
88	AS-07-005-001-002/1413	MAIDUL ISLAM SAIKIA	M Saikia
89	AS-07-005-001-002/1418	MD. MAJNUR ALI	M Saikia
90	AS-07-005-001-002/1419	MAJIBAR RAHMAN SAIKIA	M Saikia
91	AS-07-005-001-002/1420	MD. JALIL ALI	M Saikia
92	AS-07-005-001-002/1421	MD. MAFIZAR RAHMAN SAIKIA	M Saikia
93	AS-07-005-001-002/1422	ABDUL rasid SAIKIA	M Saikia
94	AS-07-005-001-002/1423	MD. FAKARUDDIN AHMED	M Saikia
95	AS-07-005-001-002/1424	MD. NAJIRUDDIN ALI	M Saikia
96	AS-07-005-001-002/1430	RAMAJI RAM	M Saikia
97	AS-07-005-001-002/2443	MUZIBAR RAHMAN	M Saikia

(Appendix 10 continued.....)

1	2	3	4
98	AS-07-005-001-002/2444	ANISHAR RAHMAN	M Saikia
99	AS-07-005-001-002/1415	MD. HAREZ ALI SAIKIA	M Saikia 2.3.10
100	AS-07-005-001-002/1316	MD. INAMUL HAQUE SAIKIA	M Saikia dt.2.3.10
101	AS-07-005-001-002/2442	MD. HAFIZUR RAHMAN SAIKIA	M Saikia dt.2.3.10
102	AS-07-005-001-002/2445	MAZAFAR HUSSAIN SAIKIA	M Saikia dt.2.3.10
103	AS-07-005-001-002/2470	ABDUL SALAM SAIKIA	M Saikia dt.2.3.10
104	AS-07-005-001-002/2446	ANOWAR HUSSAIN SAIKIA	M Saikia dt.2.3.10
105	AS-07-005-001-002/1768	MD. SAHEB MAHAMMAD	Md moidul Islam
106	AS-07-005-001-002/1770	MD. DIL MAHAMMAD ALI	Md moidul Islam
107	AS-07-005-001-002/1771	MATIBUN NESSA	Md moidul Islam
108	AS-07-005-001-002/1776	MD. AKHTAR HUSSAIN	Md moidul Islam
109	AS-07-005-001-002/1784	FULJAN BIBI	Md moidul Islam
110	AS-07-005-001-002/1792	MD. SAHEd ALAM ALI	Md moidul Islam
111	AS-07-005-001-002/1797	MD. AFTAB HUSSAIN	Md moidul Islam
112	AS-07-005-001-002/1798	MD. SAFIKUR RAHMAN	Md moidul Islam
113	AS-07-005-001-002/1803	MD. MANOWAR HUSSAIN	Md moidul Islam
114	AS-07-005-001-002/1804	MD. ATAUR GANI	Md moidul Islam
115	AS-07-005-001-002/1808	MD. MATLIB ALI	Md moidul Islam
116	AS-07-005-001-002/1813	MD. MATIUR RAHMAN	Md moidul Islam
117	AS-07-005-001-002/1818	MD. SAFIULLA ALI	Md moidul Islam
118	AS-07-005-001-002/1819	MD. SAHBUDDIN ALI	Md moidul Islam
119	AS-07-005-001-002/1820	MD. AZED ALI	Md moidul Islam
120	AS-07-005-001-002/1821	MD. KABUL ALI	Md moidul Islam
121	AS-07-005-001-002/1822	MD. ALI HUSSAIN	Md moidul Islam
122	AS-07-005-001-002/1823	MD. AZIZAR RAHMAN	Md moidul Islam
123	AS-07-005-001-002/1829	MD. MASHAD ALI	Md moidul Islam
124	AS-07-005-001-002/1830	MD. HABIBAR RAHMAN	Md moidul Islam
125	AS-07-005-001-002/1831	MD. ABDUL HAQUE	Md moidul Islam
126	AS-07-005-001-002/1832	MD. HAREZ ALI	Md moidul Islam
127	AS-07-005-001-002/1833	MD. JAYNAL ALI	Md moidul Islam
128	AS-07-005-001-002/1834	*MD. NUR HUSSAIN ALI	Md moidul Islam
129	AS-07-005-001-002/1838	MD. BAHARUL ISLAM	Md moidul Islam
130	AS-07-005-001-002/1839	MAFIDA BEGUM	Md moidul Islam
131	AS-07-005-001-002/1841	MD. AZAFAR ALI	Md moidul Islam
132	AS-07-005-001-002/1843	MD. HASHNA ARA BEGUM	Md moidul Islam
133	AS-07-005-001-002/1844	MD. AKHTARUL JAMAN	Md moidul Islam
134	AS-07-005-001-002/1845	MD. AINAL HAQUE	Md moidul Islam
135	AS-07-005-001-002/1846	MD. SHAN MAHAMMAD ALI	Md moidul Islam
136	AS-07-005-001-002/1850	MD. MANNAF ALI	Md moidul Islam
137	AS-07-005-001-002/1858	HASHNA BEGUM	Md moidul Islam
138	AS-07-005-001-002/1866	MD. ABUL HUSSEN	Md moidul Islam
139	AS-07-005-001-002/1870	MD. ABDUL GANI	Md moidul Islam
140	AS-07-005-001-002/1872	MD. AHED ALI	Md moidul Islam
141	AS-07-005-001-002/1876	MD. ABED ALI	Md moidul Islam
142	AS-07-005-001-002/1878	SAHIDA BEGUM	Md moidul Islam
143	AS-07-005-001-002/1880	MD. RAHMAT ULLA ALI	Unidentified person
144	AS-07-005-001-002/1885	Md. Musha Haque	
145	AS-07-005-001-002/1886-A	Md. Raifuddin Ali	
146	AS-07-005-001-002/1888	Maijan Bibi	
147	AS-07-005-001-002/1889	Md. Imdad Ali	
148	AS-07-005-001-002/1891	Miss Surat Jan Bibi	

(Appendix 10 continued.....)

1	2	3	4
149	AS-07-005-001-002/1897	Md. Anjir Ali	Unidentified person
150	AS-07-005-001-002/1898	Md. Matlib Ali	
151	AS-07-005-001-002/1899	Miss Sayan Bibi	
152	AS-07-005-001-002/1906	Md. sadek Ali	
153	AS-07-005-001-002/1918	Md. Makbul Ali	
154	AS-07-005-001-002/1923	Miss Mafijan Bibi	
155	AS-07-005-001-002/1935	Md. Altaf Hussain	
156	AS-07-005-001-002/1936	Selim Mahammad Saddam Hussain	
157	AS-07-005-001-002/1939	MD. MAKTUL ALI	
158	AS-07-005-001-002/1940	MD. MAHIBAR RAHMAN	
159	AS-07-005-001-002/1952	MD. ABDUL HAUQE ALI	
160	AS-07-005-001-002/1957	MD. DIDAR ALI	
161	AS-07-005-001-002/1958	MD. JAN MAHAMMAD ALI	
162	AS-07-005-001-002/1962	MD.ABDUL MANNAN	
163	AS-07-005-001-002/1965	MD. KHOIYARUDDIN AHMED	
164	AS-07-005-001-002/1972	MD. HASMAT ALI	
165	AS-07-005-001-002/1974	MISS AKLIMA BIBI	
166	AS-07-005-001-002/1979	MD. JEHER ALI	
167	AS-07-005-001-002/1990	MD. KAMALUDDIN AHMED	
168	AS-07-005-001-002/1991	MD. ATAUR RAHMAN	
169	AS-07-005-001-002/1994	MD. SAMIRUDDIN ALI	
170	AS-07-005-001-002/1999	MD. MASTAFA HUSSAIN	
171	AS-07-005-001-002/2002	MD. SIDDIK ALI	
172	AS-07-005-001-002/2004	MD. SIDDIK ALI	
173	AS-07-005-001-002/2013	KARIMUDDIN AHMED	
174	AS-07-005-001-002/2026	MD. BASIR ALI	
175	AS-07-005-001-003/1909	BADAR ALI	
176	AS-07-005-001-003/1961	MAHAMMAD ALI	
177	AS-07-005-001-003/2008	SANUWAR HUSSAIN	
Kamalpur Dev. Block			
178	AS-07-007-006-001/218	BHASKAR DEKA	Unidentified person
179	AS-07-007-006-001/183	DASHARATH DEKA	
180	AS-07-007-006-001/184	DIPEN DAS	
181	AS-07-007-006-001/2157	DIGANTA DEKA	
182	AS-07-007-006-001/255	BIPIN DEKA	
183	AS-07-007-006-001/10	BHABESH DEKA	
184	AS-07-007-006-001/177	YUGAL DEKA	
185	AS-07-007-006-001/216	BALEN DEKA	
186	AS-07-007-006-001/76	JATIN DEKA	
187	AS-07-007-006-001/227	HEMANTA DEKA	
188	AS-07-007-006-001/238	RAJESWAR DEKA	
189	AS-07-007-006-001/2160	CHAKRADHAR DEKA	
190	AS-07-007-006-001/236	SUREN DEKA	

Source: Departmental records.

Appendix-11

[Ref: Paragraph 8.4 (i)]

Statement showing delay in payment of wages to job card holders engaged in MGNREGA schemes in six test checked blocks during 2008-09

Sl. No.	Name of work	Work ID	Sanction No. & date	Work done		Muster roll no.	No. of workers	Amount of MR (₹)	Date of advice slip for GPO	Date of receipt of advice slip by GPO	Delay in days
				From	To						
1	2	3	4	5	6	7	8	9	10	11	12
Kamrup (Rural) District											
Goroimari Development Block											
1	Construction of road from Anowar hussain's house to Dabir Ali's house	RC/97637	KR/MGNREGA/E/5/11-12/250 dt. 12.01.2012	22.02.12	27.02.12	42733	13	10,140	17.03.12	23.03.12	10
						42734	13	10,140			
						50974	6	4,680			
2	Land development (raised platform) at Kaltoli near Rabi Khan's house	LD/96339	KR/MGNREGA/E/5/11-12/250 dt. 12.01.2012	16.02.12	28.02.12	50085	13	10,140	17.03.12	23.03.12	9
3	Construction of road from Ardarsh Ali's house to Sukur Ali's house at Bhalukabari	RC/97636	KR/MGNREGA/E/5/11-12/250 dt. 12.01.2012	11.01.12	23.01.12	41820	13	20,280	16.02.12	18.02.12	9
						51884	13	20,280			
						51883	13	20,280			
						51882	13	20,280			
						41826	13	20,280			
						41825	13	20,280			
						41824	12	18,720			
						41823	13	20,280			
						41822	13	20,280			
						41821	13	20,280			
						51010	11	16,380			

(Appendix 11 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12
4	Land development at Goroimari Town Club Field	LD/96348	KR/MGNREGA/E/5/11-12/250 dt. 12.01.2012	13.01.12	25.01.12	50947	13	20,280	Date not mentioned	02.03.12	22
						50952	13	20,280			
						51104	13	20,280			
						51105	13	20,280			
						51106	7	10,920			
5	Earth filling at Goroimari Gopinath LP school Field	LD/95691	KR/MGNREGA/E/5/10-11/23 dt.04.02.11	08.08.11	13.08.11	42122	3	1,820	27.09.11	29.09.11	31
				23.05.11	28.05.11	04862	13	10,140	01.07.11	02.07.11	18
						04843	11	8,580			
						04844	11	8,580			
						04845	8	6,240			
				01.06.11	04.06.11	04846	13	6,760	01.07.11	02.07.11	13
						04847	11	5,720			
						04848	11	5,720			
						04849	8	4,160			
				6	Construction of road from Satya Kalita's land to Mammat Kalita's house	RC/94686	KR/MGNREGA/E/5/10-11/41 dt.28.02.11	02.05.11	07.05.11	04826	13
04827	13	10,140									
04828	13	10,140									
04829	13	10,140									
04830	13	10,140									
7	Construction of road from PWD road Uttam Kalita's house via brick bhata to Tara Miya's house	-	KR/NREGA/E/5/09-10/37 dt.26.03.10	20.09.10	20.09.10	04709 to 04726	222	23,200	04.11.10	06.11.10	30
				13.09.10	18.09.10	04691 to 04705	182	117,000	04.11.10	06.11.10	32
				01.09.10	04.09.10	04655 to 04672	220	92,000	04.10.10	04.10.10	15

(Appendix 11 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12
8	Construction of Rd. from Satya Kalita's Land to Mamat Kalita's house at Goroimari	--	KR/NREGA/E/5/10-11/41 dt.28.02.11	16.07.11	22.07.11	39734 to 39745	151	117,780	11.08.11	12.08.11	4
				13.04.11	16.04.11	04808 to 04812	65	33,800	-	25.05.11	25
9	Earth filling and Boundary wall of Goroimari near Siva mandir	--	KR/NREGA/E/5/10-11/23dt.04.02.11	16.08.11	21.08.11	39704,42130, 39705,39699 39701,39708, 42121,42119	93	72,280	-	15.10.11	40
				08.08.11	13.08.11	42132,39702 42131,42135, 42134,42133 42116,42127	93	72,540	27.09.11	29.09.11	33
				07.02.11	12.02.11	04791 to 04794	52	40,560	30.03.11	19.04.11	52
10	Construction of road from Nazir khan gaon bura's house Achalpara to sultan ali's house	RC/579	KR/NREGA/E/5/09-10 /Pt/515dt.26.03.10	01.02.11	06.02.11	05319 to 05322	52	40,560	03.03.11	04.03.11	11

(Appendix 11 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12
11	Construction of road from Achalpara E&D Nazir Khan's house to Toper pathar sultan Ali's house via sobbed ali's house (phase-II)	--	KR/NREGA/E/5/10-11 /20dt.28.02.11	16.02.11	21.02.11	052960,05300 05297,05299, 05298	42	32,760	29.03.11	08.04.11	30
Total no. of persons: (A)							1,570	1,095,660			
Hajo Development Block											
1	Construction of road from dolaitola Konwarghat PWD Road via goroibari	RC/91805	KR/NREGA/E/11/ 09-10/Pt.8/1 dt.25.01.10	11.02.11	16.02.11	17310, 17311 17312, 17313 17314, 17315 17316, 17317 17318,17319	129	74,620		16.07.11	107
2	Gosaighat Krishna Mandir to Golok Kalita house (Phase-II)			21.06.11	26.06.11	18146,18147 18148,18149 18150	64	47,580		22.09.11	73
3	Construction of Road from Musibeha PWD to Sahabuddin Ali house to Nitaibeel Rajghat of Dampur	RC/98753	KR/MGNREGA/E/11/ 11-12/Pt.12/3 dt.12.01.12	12.02.12	17.02.12	43744,43743 43742,43741 43881,43880 43879,43878 43866,43876 43875	135	105,300	19.03.12	19.03.12	18

(Appendix 11 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12
4	Construction of road from Sowansah Chok through Dispensary of Kalajal River Phase-II	LD/96212	KR/NREGA/E/11/ 10-11/Pt.13/28 dt.29.12.11	18.01.12	23.01.12	43941,43940 43939,43938 43937,43936 43935,43934 43702,43701 32790,32791	154	119,990	21.02.12	22.03.12	14
5				12.09.11	17.09.11	32838,32837 32836,32835 32832,32831 32799,32822 32797	105	81,900	15.10.11	20.10.11	13
Total no. of persons: (B)							587	429,390			
(I) Total no. of persons = (A) + (B) = 1570 + 587							2,157				
Lakhimpur District; Boginadi Development Block											
1	Water harvesting tank at Gagaldubi Majgaon and Borkhelia Grazing land	WC-98775	NL/DRDA/BGN/NREGA/7 dt. 07.11.08	22.02.09	28.02.09	23,24,25,26,27, 28	69	38,080	Vr. No. 36 (A) vide ch. No. 2585315 dt. 24.03.09	24.03.09 as per bank statement	8
2				01.06.09	16.06.09	64,65,66,67	48	49,120	Vr. No. 37 vide ch. No. 2585324 dt. 16.07.09	16.07.09 as per bank statement	15
3				04.11.09	11.11.09	78 to 84	72	40,320	Vr. No. 49(A) vide ch. No. 3186016 dt. 03.12.09	03.12.09 as per bank statement	7
4	Imp. Of road from NH 52 to Tadang Gaon via Bhanspur	RC 71798	NL/DRDA/NREGA/B GN/42/09-10 dt. 31.03.09	10.01.11	17.01.11	31543 to 31552; 29761 to 29763	65	50,700	Vr. No. 495 vide ch. No. 129901 dt.12.04.11		69

(Appendix 11 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12
5	Renovation of Padumoni Park tank Anchalik Panchayat	LD 9112	NL/DRDA/NREGA/B GN/42/09/10 dt.05.01.10	10.05.10	15.05.10	20981 to 21000	100	60,000	Vr. No. 234 vide Ch. No. 3097871 & 3097872 dt. 18.6.10	21.6.10 and 25.06.10	19
6				01.03.10	07.03.10	20201 to 20230	147	82,000	Vr no. 193 vide ch no. 3176986, 3176987 & 3176988 dt. 08.04.10	10.04.10, 12.04.10 and 09.04.10	27
7	Construction of road from Thekaraguri to Hazong Gaon; AP; Chaldhowa GP	RC 82800	NL/DRDA/NREGS/BG N/42/09-10/64 dt. 15.05.10	17.01.11	22.01.11	24611 to 24617	33	21,060	Vr No 493 vide ch no 1299902 dt.12.04.11	21.04.11	65
8				24.01.11	29.01.11	29467; 32554 to 32560	39	25,740	-do-	-do-	58
Total no. of persons: (C)							573	367,020			
Narayanpur Development Block											
9	Brick soiling road from Rajgarh road to Rajgarh Nepali Basti L/R via Chandamaya Rai Chuburi; AP 10-11;	--	NL/DRDA/MGNREGS /NNP/84/10-11/17 dt.13.10.10	07.07.11	12.07.11	11779-11781	30	23,400	Vr. No. 491 dt.08.08.11 and Cheque No. 3955596 dt.08.08.11		12
Total no. of persons: (D)							30	23,400			
Darrang District; Paschim Mangaldoi Development Block											
10	Construction of road from Chitra Binod house to Gharkhowapara village road at Barthekeerabari under MGNREGS 2009-10; AP level; Rangamati GP	--	--	02.01.10	07.02.10	16852-16864, 16867-16881, 17842-17847	84	126,700	PMDB/NREGS/la bour/A/c/07-08 dt.15.03.10	--	21

(Appendix 11 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12
11	Construction of road from Champupara LP School to GP Office via Mairapathar under MGNREGS 2009-10; AP Level; Champupara GP	--	--	02.01.10	14.01.10	17123-17127	64	76,800	PMDB/NREGS/la bour/A/c/07-08 dt.08.02.10	--	9
12				23.01.10	06.02.10	17907-17916	69	39,900	PMDB/NREGS/la bour/A/c/07-08 dt.05.03.10	--	12
13	Construction of road from MB PWD road to Kumud Deka house at Belaram gaon with culvert and gravelling; 2010-11; AP level; Ramhari GP	--	--	08.03.11	13.03.11	24238-24247	64	49,530	PMDB/NREGS/la bour/A/c/07-08 dt.31.03.11	--	3
14	Reform RK PWD road to Keot para Trinath mandir to Kanaipara Jaljalli road; 2010-11; AP; Janaramchowka GP	--	--	22.02.11	27.02.11	24345-24350, 24354, 24356	28	43,680	PMDB/NREGS/la bour/A/c/07-08 dt.31.03.11	--	17
15				08.03.11	13.03.11	24351-24353, 24357-24360, 24355	28	43,680	PMDB/NREGS/la bour/A/c/07-08 dt.31.03.11	--	3
16	Land development at Jagannath Mandir at Adhikari Village, 11-12; AP; Chamuapara GP	--	--	08.07.11	13.07.11	1669-1680	84	65,520	PMDB/NREGS/la bour/A/c/07-08 dt.12.09.11	--	46
17	Construction of road from Moutpara Tinali via Charbakara to Milan Chuburi; 10-11; AP; Dahi GP	--	--	01.03.11	06.03.11	23625-23633	58	45,240	PMDB/NREGS/la bour/A/c/07-08 dt.31.03.11	--	10

(Appendix 11 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12	
18	Construction of canal from Numalitik to Karshanabari; 10-11; AP; Jalajalil GP	--	--	22.2.11	27.2.11	23465-23474	70	54,600	PMDB/NREGS/la bour/A/c/07-08 dt.31.03.11	--	17	
19				01.03.11	06.03.11	23475-23479, 24270-24283	93	99,970	PMDB/NREGS/la bour/A/c/07-08 dt.31.03.11	--	10	
Total no. of persons: (E)							642	645,620				
Bechimari Development Block												
20	Construction of road from Takimari Masjid to Mora Dhansiri River Road under MGNREGS 2009-10; Chakarabasti GP	--	--	01.04.10	12.04.10	116408 - 116428	145	49,200	Pay order no. 1014 dt. 17.05.10	--	20	
21				17.3.10	30.03.10	115414-115422, 116251-116281	41	48,000	Pay order no. 1009 dt.31.03.10	20.04.10	6	
							206	1,28,100	Pay order no. 1008 dt. 31.03.10	30.04.10	16	
22	Field development at Chikan Mati T/E Siva Mandir under MGNREGS 2009-10; Chakarabasti GP	--	--	02.05.10	17.05.10	115516-115519, 117061-117069, 115497	44	66,000	Pay order no. 1019 dt.11.06.10	--	10	
23				18.03.10	31.03.10	115480-115482,115489	28	33,600	Pay order no. 1002 dt.31.03.10	25.04.10	10	
24	Field development at Chakarabasti high school with plantation under MGNREGS 2009-10; Chakarabasti GP	--	--	19.03.10	31.03.10	115444-115462	12	12,200	Pay order no. 1004 dt. 31.03.10	20.04.10	5	
						115444-115462	131	1,25,800	Pay order no 1005 dt.31.03.10	30.04.10	15	
25	-do-	--	--	02.05.10	14.05.10	115468-115479, 116393-116399	102	55,800	Pay order no. 1016 dt. 20.05.10	02.06.10	4	
Total no. of persons: (F)							709	518,700				
(II) Total no. of persons : (C) + (D) + (E) + (F) = 573 + 30 + 642 + 709							1,954					
Grand Total : (I) + (II) = 2157 + 1954							4,111					

Source: Departmental records.

Appendix-12

[Ref: Paragraph 8.4(ii)]

Statement showing details of delay in MRs payment in respect of Howraghat Dev. Block

Name of Block/ VDC	Name of Works	Vr. No.	Vr. Date/ payment date	Amt. paid (₹)	No. of labours engaged	Period of work	Delay in days	Compensation paid
1	2	3	4	5	6	7	8	9
Howraghat/ Howraghat	Road at Hidibonglong Terongaon ICDS centre	1215	08.03.10	21,600	36	03.12.09 to 09.12.09	76	Nil
	W/C at Pan Kr. Boro gaon	NA	08.03.10	6,600	11	14.12.09 to 19.12.09	66	Nil
Howraghat/ Langhin	Road from Padumpukhuri vill road via Ranipukhuri	NA	24.03.10	1,32,000	110	15.02.10 to 27.02.10	24	Nil
	-do-	-do-	16.09.10	36,000	30	01.04.10 to 14.04.10	154	Nil
Howraghat/ Howraghat	Road constn. at Garakhia Pukhuri vill	1682	31.03.09	70,224	38	01.12.08 to 27.12.08	90	Nil
Howraghat/ Langhin	Errosion protection at Swargathi	NA	12.01.11	1,500	1	01.09.10 to 18.09.10	114	Nil
	Vill road at Karuna Bey gaon	204	16.09.10	48,000	40	01.04.10 to 14.04.10	153	Nil
Howraghat/ Langfer	Road from Rajapather PWD road to Bagaram Ronghang gaon	1253	23.02.11	99,000	99	01.11.10 to 11.11.10	99	Nil
	Land dev. At Gopal Gowala gaon	1432	28.02.11	36,800	92	15.11.10 to 18.11.10	89	Nil
Nilip/ Deopani	WH at Longsomeipi 07-08	746	18.12.07	44,880	98	12.11.07 to 19.11.07	20	Nil
	Rd. from WPC road to Jonghangri 07-08	749	18.12.07	44,880	98	12.11.07 to 19.11.07	20	Nil
	-do-	542	13.12.07	49,962	127	07.11.07 to 12.11.07	19	Nil
Duarbagori	WH near Dhan Kro 07-08	1151	07.01.08	25,146	55	01.12.07 to 08.12.07	22	Nil
	MI at Thedonglangso 07-08	369	16.11.07	25,080	28	02.10.07 to 17.10.07	28	Nil
	-do-	364	16.11.07	49,962	76	01.10.07 to 11.10.07	28	Nil
Nilip/Nilip	WH at Longtuk Teron Gaon 07-08	256	13.10.07	49,764	76	01.09.07 to 11.09.07	27	Nil
	-do-	274	16.11.07	49,962	76	01.10.07 to 11.10.07	30	Nil
Nilip/ Deopani	WH at Khelar Taro 09-10	2159	10.12.09	49,920	52	02.07.09 to 15.07.09	145	Nil
	-do-	2130	10.12.09	48,080	51	02.07.09 to 15.07.09	145	Nil
Nilip/ Duarbagori	Rd. from Rongmi Rangpher to Dhan Kro 09-10	1190	17.11.09	49,920	52	16.05.09 to 28.05.09	169	Nil
	-do-	1191	17.11.09	31,600	33	16.05.09 to 28.05.09	169	Nil
	-do-	2251	10.12.09	49,920	52	02.07.09 to 15.07.09	145	Nil

(Appendix 12 continued.....)

1	2	3	4	5	6	7	8	9
Nilip/Nilip	Rd. from Pinkhat Engti to Rehelangso gaon 09-10	159	08.07.09	49,920	52	02.04.09 to 14.04.09	81	Nil
	-do-	160	08.07.09	49,920	52	02.04.09 to 14.04.09	81	Nil
	-do-	161	08.07.09	49,920	52	02.04.09 to 14.04.09	81	Nil
	-do-	162	08.07.09	49,920	52	02.04.09 to 14.04.09	81	Nil
	-do-	163	08.07.09	49,920	52	02.04.09 to 14.04.09	81	Nil
	-do-	164	08.07.09	49,920	52	02.04.09 to 14.04.09	81	Nil
	-do-	165	08.07.09	49,920	52	02.04.09 to 14.04.09	81	Nil
	-do-	166	08.07.09	49,920	52	02.04.09 to 14.04.09	81	Nil
	-do-	167	08.07.09	49,920	52	02.04.09 to 14.04.09	81	Nil
	-do-	168	08.07.09	38,800	41	02.04.09 to 14.04.09	81	Nil
	-do-	2283	16.12.08	49,973	55	16.09.08 to 28.09.08	75	Nil
	-do-	2284	16.12.08	49,973	55	16.09.08 to 28.09.08	75	Nil
Nilip/ Duarbagori	WH at Rihajan 08-09	2275	16.12.08	49,973	55	16.09.08 to 28.09.08	75	Nil
	-do-	2276	16.12.08	49,973	55	16.09.08 to 28.09.08	75	Nil
	Rd. from Deithor Rongkimi to Honboka 09-10	612	26.08.09	49,920	52	02.05.09 to 14.05.09	100	Nil
	-do-	613	26.08.09	49,920	52	02.05.09 to 14.05.09	100	Nil
	-do-	614	26.08.09	49,920	52	02.05.09 to 14.05.09	100	Nil
	-do-	615	26.08.09	49,920	52	02.05.09 to 14.05.09	100	Nil
	-do-	616	26.08.09	49,920	52	02.05.09 to 14.05.09	100	Nil
	-do-	617	26.08.09	49,920	52	02.05.09 to 14.05.09	100	Nil
	-do-	618	26.08.09	49,920	52	02.05.09 to 14.05.09	100	Nil
	-do-	619	26.08.09	49,920	52	02.05.09 to 14.05.09	100	Nil
Nilip/Nilip	Rd. at jara Aji 07-08	844	19.12.07	49,962	109	12.10.07 to 19.10.07	52	Nil
	-do-	845	19.12.07	49,962	109	12.08.07 to 19.08.07	123	Nil
	-do-	846	19.12.07	49,962	109	12.09.07 to 19.09.07	92	Nil
	LD at Borlangso No. 1 play ground 08-09	1595	03.10.08	44,044	48	05.07.08 to 17.07.08	73	Nil
	-do-	857	08.08.08	49,973	55	16.05.08 to 28.05.08	68	Nil
	-do-	858	08.08.08	49,973	55	16.05.08 to 28.05.08	68	Nil

(Appendix 12 continued.....)

1	2	3	4	5	6	7	8	9
Nilip/ Duarbagori	Rd. from Deithor to Food Preservation centre Ph-I 07-08	438	06.12.07	25,080	64	01.11.07 to 06.11.07	30	Nil
	-do-	439	06.12.07	25,080	64	01.11.07 to 06.11.07	30	Nil
	Constn. of vill road at Rongbonghat 08-09	2315	16.12.08	49,973	55	02.09.08 to 14.09.08	89	Nil
	-do-	2316	16.12.08	49,973	55	02.09.08 to 14.09.08	89	Nil
	-do-	2317	16.12.08	49,973	55	02.09.08 to 14.09.08	89	Nil
	-do-	2318	16.12.08	49,973	55	02.09.08 to 14.09.08	89	Nil
	Rd from CPDMDK to Herlongi Velongi college 09-10	1643	05.12.09	49,920	52	02.06.09 to 14.06.09	170	Nil
	-do-	1644	05.12.09	49,920	52	02.06.09 to 14.06.09	170	Nil
	-do-	1645	05.12.09	49,920	52	02.06.09 to 14.06.09	170	Nil
	-do-	1646	05.12.09	49,920	52	02.06.09 to 14.06.09	170	Nil
Langsomepi/ Howraghat	Rd. from kachapukhuri PWD to Gorjaga gaon 09-10	112	31.03.10	39,600	66	22.02.10 to 27.02.10	15	Nil
	Constn. of WH at Sunpura gaon 10-11	132	31.03.10	31,800	53	03.03.10 to 08.03.10	7	Nil
	Constn. of road from Mirdupather NH 36 to Lanka link road 10-11	386 (4)	02.03.11	40,950	82	07.02.11 to 10.02.11	8	Nil
	-do-	264 (4)	30.03.11	37,200	93	21.12.10 to 24.12.10	82	Nil
	-do-	354 (4)	28.02.11	10,010	77	27.01.11	15	Nil
	-do-	309 (4)	08.03.11	15,540	12	01.02.11 to 15.02.11	19	Nil
	Drain & Canel at Howraghat Tiniali Comm. Hall back side 10-11	309 (2)	08.03.11	59,920	80	09.02.11 to 16.02.11	11	Nil
	Land reclamation near Kachapukhuri Mandir 10-11	357 (1)	30.03.11	57,330	63	20.01.11 to 27.01.11	52	Nil
	-do-	402 (3)	15.03.11	36,660	63	02.02.11 to 06.02.11	25	Nil
			Total:	31,80,750	4,106			

Source: Departmental records.

Appendix-13

[Ref: Paragraph 9.1.5]

Statement showing execution of works at Anchalik Panchayat and Gram Panchayat level

Name of the block	Year	Works sanctioned for AP level		Works sanctioned for GP level			Excess utilisation by AP		
		No. of works	Amount involved(₹)	Name of GPs	No. of works	Amount involved(₹)	Total amount involved (₹)	Due share of GP(₹)	Excess utilised by AP (₹) (9-7)
1	2	3	4	5	6	7	8	9	10
Goroimari	2011-12	42	2,67,08,200	Bhauriavita	5	29,32,400	3,91,37,810	1,95,68,905	71,39,295
				Batahidia	3	16,91,600			
				Tukrapara	5	9,91,910			
				Hatichala	3	12,31,700			
				Hatipara	4	33,49,900			
				Achalpara	2	8,73,700			
				Jorsimlu	2	13,58,400			
				Majortop	-	-			
				Total	24	1,24,29,610			
Chamaria	2011-12	33	1,60,95,240	Kismat-Kathmi	1	11,95,000	2,36,85,699	1,18,42,850	42,52,391
				Pijupara	1	4,99,200 (14 IBS)			
				Mahtoli	1	4,91,500			
				Hekra	1	1,92,750 (15 IBS)			
				Jamlai	1	3,56,000			
				Sontuli	3	4,33,450			
				Chamaria	1	1,38,314			
				Baruagaon	1	4,25,380			
				Nagarbera	3	7,63,350			
				Trilochan	3	9,79,180			
				Bamunbori	1	2,81,135			
				Rangapani	1	4,89,700			
				Tupamari	1	4,36,500			
				Bhakhuradia	1	4,98,000			
				Baguriguri	1	4,11,000			
Total	21	75,90,459							

(Appendix 13 continued.....)

1	2	3	4	5	6	7	8	9	10
Hajo	2008-09	39	1,20,54,257	Dampur	1	3,10,390			
				Bangalpara	1	3,43,500			
				Borni	3	8,91,232			
				Saniadi	1	5,00,000			
				Khagen Bharali	3	7,97,080			
				Ketekibari	1	3,00,000			
				2 no. Hajo	1	5,00,000			
				Kalitakuchi	1	3,87,500			
				Halogaon	2	6,20,920			
				Bamundi	1	4,49,978			
				Khetri-Hardia	1	2,11,211			
				Kulhati	2	4,40,000			
				Satyanath	1	4,99,000			
				Nagen Deka	1	3,50,000			
				Manahkuchi	1	4,94,500			
1 no. Hajo	1	4,00,000							
Total				22	74,95,311	1,95,49,568	97,74,784	22,79,473	
Boginadi	2008-09	47 (AP-13 & ZP-34)	1,75,65,000 4,69,52,000	Boginadi	4	22,24,000			
				Bhimpara	2	3,54,000			
				Thowthowani	3	24,50,000			
				Ukhamati	3	24,09,000			
				Seajuli	2	10,69,000			
				Kadam	3	61,35,000			
				Na-Kadam	1	5,00,000			
				Chouldhuwa	1	7,66,000			
				Total				19	1,59,07,000

(Appendix 13 continued.....)

1	2	3	4	5	6	7	8	9	10
Narayanpur	2010-11	55	2,30,02,691	Dakhin Narayanpur	5	2146702	4,09,94,036	2,04,97,018	25,05,673
				Simuluguri	6	2114960			
				Rajgarh	3	792000			
				Pichala	3	927931			
				Pathalipahar	4	690187			
				Jamuguri	4	1153000			
				Dhalpur	5	1240600			
				Gonokdoloni	3	524320			
				Narayanpur	1	300346			
				Pub Narayanpur	3	1284859			
				Panbari	3	2275990			
				Borbil	2	487700			
				Bholabari	4	1443783			
				Rangati	4	2608967			
Total				50	1,79,91,345				
Bechimari	2007-08	14	3,38,38,822	Baligaon	5	2486000	5,10,86,499	2,55,43,250	82,95,573
				Chakrabasti	7	3367177			
				Dalgaon	4	1954476			
				Daipam	5	2490856			
				Bechimari	6	3023834			
				Barjhar	-	-			
				Lalpool	2	1498000			
				Baruajhar	5	2427334			
				Total					
Paschim MLD	2011-12	88	5,06,44,000	Nagarbahi	22	4608199	8,16,73,135	4,08,36,568	98,07,433
				Janaram Chowka	16	4465703			
				Chapai	9	1840524			
				Chamuapara	20	5171619			
				Aulachowka	7	1605000			
				Ramhari	21	1558620			
				Rangamati	12	2326141			
				Jaljali	7	1791300			
				Upahupara	10	2825290			
				Rawmari	13	2443367			
				Dahi	8	2393372			
Total				145	3,10,29,135			98,07,433	
Grand Total									5,85,84,838

Source: Departmental records.

Appendix-14

[Ref: Paragraph 9.1.7]

Statement showing less execution of work in MGNREGA schemes under Kamrup (Rural) District for the period from 2008-09 to 2011-12

SI No	Name of Block	Name of GP	Name of scheme	Work ID	Sanction order No. & date	Estimated amount		Expenditure incurred		Executing agency	Status of work	Estimated volume (m)				Executed volume as per findings of joint physical visit of work with GP Secretary (m)				Less volume of work executed (cum)/percentage (%)	Amount (₹)	
						Wage (₹)	Material (₹)	Wage (₹)	Material (₹)			Length	Breadth (mean)	height	Total after deduction of shrinkage @12.5% (cum)	Length	Breadth (mean)	height	After deduction of shrinkage @12.5% (cum)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
1.	Chamaria	Kismat Khatmi	Construction on raised platform at Now Bhanga Bazar	FP/5	KR/N REG A/E/8 /09-10/pt-14/22 dt.6.1.109	480,960	15,540	480,960	15,540	GP	Completed	70.38	58.38	2.42	8665.76	50	60	2.41	6326.25	2340 (27%)	2340 @ 44.54=	104,223
2.	-do-	-do-	Construction of Rd. of from Jo Katadia Mohirudd in house to Duramoni LP school via Samad Hazarika house	RC/8 2637	KR/N REG A/E/8 /09-10/86 dt.26.3.10	1045400	541,600	1045400	541,600	AP	Completed	2500	7.82	1.25	21406.88	1600	6	1.50	12600	9006 (42%)	9006 @ 44.54 =	401,166
3.	-do-	Mahtoli	Construction of road from Sontoli Development house to Arikati bazaar via babbar ali house	RC/4 12	KR/N REG A/E/8 /2009 -10/ Pt.4 dt.12.1.10	431,300	245,200	431,300	245,200	AP (09-10)	Completed	1100	6.98	1	6719.56	700	6.98	1	4275.25	2444.31 (36%)	2444.31 @ 44.54 =	108,870

(Appendix 14 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
4.	-do-	-do-	Constructi on of road from Usmuddin house to Lalmia house via maidan house and rabin house	RC/2 1 & 152	KR/N REG A/E/2 4/08- 09/Pt. 6/8 dt.17. 10.08	278,586	356,414	278,586	356,414	GP (08- 09)	Comple ted	514	7.73	1.5	5214.48	300	7.73	1.50	3043.68	2170 (42%)	2170 @ 44.10 =	95,732
5.	-do-	-do-	Constructi on of Fishery Tank at Nagarberr a Circle Office Campus Part-A&B	WH/ 32 & WC/ 1235 19	KR/N REG A/E/2 4/08- 09/Pt. 11/27 dt.12. 2.09 KR/N REG A/E/2 4/08- 09/Pt. 11/23 dt.12. 2.09	426,811 379,148	33,739 22,052	426,811 379,148	33,739 22,052	AP (08- 09)	Comple ted	60.20 47.60	51.20 45.20	1.80 1.20	8632.75	41	60	1.50	3690	4943 (57%)	4943x @73.15	361,580
6.	-do-	-do-	Constructi on of road from PWD near Dol Gobindo Mandir to Lokhana Pathar	RC/6 6	KR/N REG A/E/2 4/08- 09/Pt. 11/58 dt.23. 10.08	237,776	162,224	237,776	162,224	GP (08- 09)	Comple ted	400	7.8	1.36	3713	300	7.8	1.36	2785	928 (25%)	928x@ 72.60=	67,402

(Appendix 14 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
7.	Hajo	Saniadi	Construction of road from Uttar Deherkuriha PWD Road to Hablakha via Uttar Deherkuriha Reserve with sand gravelling (starting from Deherkuriha LP School) Phase-I	RC/-	KR/N REG A/E/2 9/08-09/Pt. 8/7 dt.16.12.08	300,146	199,854	300,146	199,854	GP (08-09)	Completed	450	7.16	1.50	4833	200	7.31	1.50	2193	2640 (55%)	2640x @44.10 =	116,424
8.	-do-	-do-	Construction of road from Uttar Deherkuriha PWD Road to Hablakha via Uttar Deherkuriha Reserve with sand gravelling (starting from Deherkuriha LP School); Phase-II Chainage from 200 mtrs - 616 mtrs.	RC/3 24	KR/N REG A/E/0 9-10/Pt. 8/6 dt. nil	284,080	189,420	284,080	189,420	GP (09-10)	Completed	416	8.84	1.50	4829	300	8.84	1.5	3949	880 (18%)	880x @ 44.10=	38,808

(Appendix 14 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
9.	-do-	-do-	Land development of Doloitola Idgah Field with plantation and boundary fencing; Phase-I	-	KR/N REG A/E/1 1/10-11/13 dt.21.7.10	298,000	200,000	298,000	200,000	AP (10-11)	Completed	67.75	47.75	1.50	4246	31.25	37.50	1.5	1538	2708 (64%)	2707x @48.60 =	131,609
10.	-do-	-do-	Land development at Deherkuriha Reserve	LD/-	KR/N REG A/E/0 9-10/Pt. 8/2/33 7 dt.15.9.09	89,200	6,800	89,200	6,800	GP (09-10)	Completed	370	5.97	0.65	1437	30	45	0.65	878	559 (39%)	559x@ 44.10=	24,652
11.	-do-	-do-	Construction of road from Bezpara PWD Road (shahid ali house) to Azizur Rehman's house; Phase-I	RC/-	KR/N REG A/E/1 1/09-10/38 dt.12.1.10	299,000	194,500	299,000	194,500	AP (09-10)	Completed	587	7.10	1.40	5105	450	7.10	1.40	3914	1191 (23%)	1191x @ 44.10=	52,523
12.	-do-	Bangal para	Construction of road from Lalchan Ali house to 2 No. soulmari LP School ¹	RC/9 1468	KR/M GNR EGA/E/11/10-11/16 dt.11.8.11	673,400	412,100	673,400	412,100	AP (10-11)	Completed	1200	9.95	0.97	10114	850	6.19	1.22	5617	4497 (44%)	4497x @ 66.60=	299,500

¹ The estimated length of the scheme was 1200m whereas the Signboard displayed only 800m as length to be executed and on physical verification the road was found constructed upto 850 meters.

(Appendix 14 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
13.	-do-	Borni	Constructi on of road from Hablakha E&D bundh to Colony supa via Janapriya LP School to NoorIsla m	RC/9 2261	KR/M GNR EGA/ TS/25 /09- 101/3/ 10 dt.5.2. 10	271,800	192,200	271,800	192,200	GP (10- 11)	Comple ted	698	6.98	1.00	4265	342	6.98	1.00	2089	2176 (51%)	2176x @ 44.10=	95,962
14.	Goroim ari	Majorto p	Constructi on of road from Singimari Kali mandir to Habunguli Shiv Mandir	RC/2 27	KR/N REG A/E/2 1/08- 09 dt. Nil	600,640	399,360	592,960	380,992	AP (8- 09)	Incomp lete ²	846	8.44	1.50	9372	600	8.44	1.50	6647	2275 (24%)	2275x @ 44.10=	120,173
15.	-do-	-do-	Constructi on of road from Goroimari Village to Anowar Hussain House, Phase-II	RC/5 72	KR/N REG A/E/5 /09- 10/29 dt. 24.2.1 0	313,700	162,296	313,700	162,296	AP (09- 10)	Comple ted	575	7.38	1.40	5199	300	7.38	1.40	2712	2487 (48%)	2487x @ 44.10=	109,677
16.	-do-	Jorsimu lu	Constructi on of road from Kalatoli Innas Khal to Deobaria Bazar Road via Noor Masjid at kalatoli	RC/3 26	KR/N REG A/E/5 /09- 10/29 dt. 24.2.1 0	248,200	147,800	246,200	147,726	AP (09- 10)	Comple ted	416	7.98	1.46	4242	200	7.98	1.46	2039	2203 (52%)	2203x @ 44.10=	97,152

² Balance amount of ₹7,680 wage component and ₹ 18,968 material component was lying unutilized with the block.

(Appendix 14 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
17.	-do-	-do-	Constructi on of road from Mahmud Ali house to Munnaf Dewani House at Uttar Jorshimul u Village	RC/9 4598	KR/M GNR EGA/ E/5/1 0- 11/41 dt. 28.2.1 1	326,700	173,300	326,690	150,973	AP (10- 11)	Comple ted	520	7.27	1.30	4298	300	7.27	1.30	2481	1817 (42%)	1817x @ 44.10=	88,306
18.	Kamalpur	Kenduk ona	Constructi on of road from Biren Kalita house to Kammert olla Suba LP School	RC/8 3254	KR/M GNR EGA/ E/12/ 10- 11/21 dt.23. 08.10	148,700	93,700	148,000	93,379	AP (10- 11)	Comple ted	500	5.26	1.00	2301	250	5.26	1.00	1151	1500 (65%)	1150x @ 54.00=	62,100
Total:																					23,75,859	

Source: Departmental records and Joint Physical verification.

Appendix-15

[Ref: Paragraph 9.1.7]

Statement showing less execution of work by Howraghat Development Block

Sl. No.	Name of scheme	Name of block	Name of VDC	year	Nature of work/ item of work	Estimated volume (in cu.m.)	Rate (@₹)	Estimated amount (₹ in lakh)	Amount spent (₹ in lakh)	Quantity recorded in the MB	Volume found physically		Value of work found physically at the estimated rate (₹ in lakh)	Value of less volume (₹ in lakh)	Remarks
											in cu.m.	in %			
1	Land development at Samaguri No.1 near Manasha Mandir	Howraghat	Howraghat	2008-09	Eathwork	8758.75	44.10	3.86	3.27	NA	450.00	5	0.20	3.07	MB and master roll could not be produced to audit.
2	do	do	do	2009-10	do	NA	NA	2.93	1.17	NA	nil	00	00	1.17	TE, MB and master roll could not be produced to audit. The same work was shown to have been done in 2008-09 and 2009-10. Since total volume of the work found physically was very less than that of estimated volume of 2008-09 only, the whole expenditure of 2009-10 was treated as value of less work.
3	Earth filling at Rajapathar Tinali High School	do	Langfer	2011-12	do	5133.30	76.36	3.92	3.84	NA	711.75	14	0.54	3.30	MB could not be produced to audit.
Total value of less work								10.71	8.28				0.74	7.54	

Source: Departmental records and Joint Physical Verification.

Appendix -16
[Ref: Paragraph 9.1.8]

Statement showing excess utilizations of fund on material leading to less generation of employment
(₹ in lakh)

Name of district	Year	Expenditure on wages	Expenditure on material	Total expenditure	Ratio of wage to material		As per norms		Excess expenditure on material	Shortfall in mandays	Remarks
					Wage	Material	Wage (60%)	Material (40%)			
Chirang	2010-11	1,900.15	2,211.30	4,111.45	46.22	53.78	2,466.87	1,644.58	566.72	4,35,938	The wage rate considered as ₹77 for 2007-08; ₹88 for 2008-09; ₹100 for 2009-10 and ₹130 for 2010-11 and 2011-12.
Karbi	2008-09	9,041.44	7,831.66	16,873.10	53.58	46.42	10,123.86	6,749.24	1,082.42	12,30,023	
Anglong	2009-10	4,493.71	3,718.87	8,212.58	54.72	45.28	4,927.55	3,285.03	433.84	433,838	
	2010-11	3,353.32	4,501.65	7,854.97	42.69	57.31	4,712.98	3,141.99	1,359.66	10,45,894	
Hailakandi	2010-11	1,571.11	1,243.00	2,814.11	55.83	44.17	1,688.47	1,125.60	117.36	90,274	
Cachar	2010-11	1,071.61	1,050.04	2,121.65	50.51	49.49	1,272.99	848.70	201.38	1,54,908	
Dibrugarh	2009-10	750.38	785.6	1,535.98	48.85	51.15	921.59	614.40	171.21	1,71,208	
Jorhat	2008-09	585.7	513.39	1,099.09	53.29	46.71	659.45	439.60	73.75	83,811	
	2009-10	402.76	787.84	1,190.60	33.83	66.17	714.36	476.20	311.60	3,11,600	
	2010-11	1,111.90	856.53	1,968.43	56.49	43.51	1,181.06	787.40	69.16	53,198	
	2011-12	1,371.32	944.94	2,316.26	59.20	40.80	1,389.76	926.50	18.44	14,182	
Goalpara	2008-09	1,579.44	1,212.55	2,791.99	56.57	43.43	1,675.19	1,116.80	95.75	1,08,811	
	2010-11	1,694.65	1,411.25	3,105.90	54.56	45.44	1,863.54	1,242.36	168.89	1,29,915	
Total									4,670.18	42,63,600	

Source: Departmental records.

Appendix 17

[Ref: Paragraph 9.1.10 (i)]

Statement showing non-execution of sanctioned works resulting in fraudulent payment

(In ₹)

SI no.	Name of the work	Sanction order no. & date	Amount sanctioned	Amount released	Amount shown spent	Remarks
1	Plantation at 30 beded Hospital at Singimari Pukhuripar, with repairing of Staff quarter, Goroimari CHC (2009-10) Work ID-OP/30	KR/NREGA/5/2009-10 dt. 20.06.2009	2,47,700	2,47,700	2,46,360	The AP level work taken up for construction under Majortop GP. Asset not created. The work is shown in incomplete stage but on physical verification it is found that the work was not at all executed. The staff quarters are abandoned quarters and plantation work done if any could not be shown by GP Secretary. The work is also not admissible to be taken up under MGNREGs.
2	Construction of road from PWD road to Uttam Kalita's house via Brick Bhata to Tara Miya's house (2009-10) Work ID-RC/511	KR/NREGA/5/2009-10/37 dt.26.03.2010	10,73,900	10,73,900	10,73,900	The AP level work taken up for construction under Majortop GP. Asset created. Existence of the road was not found while conducting joint physical verification. The labourer shown engaged in the work were found engaged in another work during the same period mentioned in the report.
Total					13,20,260	

Source: Departmental records.

Appendix-18

[Ref: Paragraph 9.1.10 (ii)]

Statement showing non-existence of horticulture schemes executed by Howraghat Development Block

SL. No	Name of work and year	Name of block	Name of VDC	Year	Estimated amount (₹ in lakh)	Reported expenditure (₹ in lakh)			Period of expenditure (as per record)	Date of completion shown.	Remarks, if any
						Material	Wage	Total			
1	Com. Horticulture scheme at Kakijan	Howraghat	Langfer	2007-08	1.80	0.63	0.92	1.55	11.1.08 to 29.03.08	Not made available	TE, MB, Bills/vouchers not found on record. Wages paid in cash.
2	Com. Hort. Scheme at Mahguri	Howraghat	Langfer	2007-08	1.52	0.43	0.92	1.35	14.02.08 to 29.03.08		TE, MB, Bills/vouchers not found on record. Wages paid in cash.
3	Maintenance of Horticulture Scheme at Rajpur (2009-10)	Howraghat	Langfer	2009-10	0.69	0.27	0.42	0.69	5.10.07 to 29.03.08		TE, MB, Bills/vouchers not found on record. Wages paid in cash.
4	Com. Horticulture at Pan Engti Village	Howraghat	Howraghat	2007-08	2.36	1.49	0.75	2.24	29.03.08 to 11.07.08		TE, MB, Bills/vouchers not found on record. Wages paid in cash.
5	Com. Horticulture at Pomwee Kro gaon	Howraghat	Howraghat	2008-09	1.96	1.27	0.91	2.18	18.12.08 to 25.03.09		TE, MB, Bills/vouchers not found on record. Wages paid in cash.
6	Com. Horticulture nursery at Taupura	Howraghat	Howraghat	2008-09	3.10	2.14	0.56	2.70	18.12.08 to 31.03.09		TE, MB, Bills/vouchers not found on record. Wages paid in cash.
7	Com. Horticulture nursery at Samaguri	Howraghat	Howraghat	2008-09	2.08	0.62	1.35	1.97	NA		TE, MB, Bills/vouchers not found on record, Ledger not updated. Wages paid in cash.
8	Mixed horticulture at Pomuur Kro gaon	Howraghat	Howraghat	2010-11	2.29	1.49	0.46	1.95	NA		TE, MB, Bills/vouchers not found on record. Ledger not updated.
9	Mixed horticulture at Pan Kr. Boro gaon	Howraghat	Howraghat	2010-11	1.93	0.81	0.48	1.29	16.07.11 to 16.11.11		TE, MB, Bills/vouchers not found on record.
10	Com. Hort. Scheme at Lutumari Sermen Teron gaon	Howraghat	Langhin	2007-08	1.39	0.73	0.51	1.24	NA		TE, MB, Bills/vouchers not found on record, Ledger not updated. Wages paid in cash.
11	Com. Hort. Scheme at Karuna Bey gaon	Howraghat	Langhin	2008-09	1.96	0.99	0.86	1.85	NA		TE, MB, Bills/vouchers not found on record, Ledger not updated. Wages paid in cash.
12	Mix. Hort. At Simoluati	Howraghat	Langhin	2010-11	2.29	0.46	1.49	1.95	NA		TE, MB, Bills/vouchers not found on record, Ledger not updated..
Total					23.37	11.33	9.63	20.96			

Source: Departmental records.

Appendix-19

[Ref: Paragraph 9.1.10 (iii)]

Statement showing non execution of works by the AP and ZP in Hilakandi district

Sl. No	Year	Name of works	Sanctioned no. & date with work ID No	Amount released (₹ in lakh)	Expenditure (₹ in lakh)	Works shown to have been executed by	Area in which works shown to have been executed	Remarks	
1	2010-11	Improvement of village path start from PWD road near the house of Matlib master towards Baila bill at Kanchanpur-I (0422/WC/10/7/02)	DRDH448/AA/ZPC/NR/2010-11, dt. 15/5/10 (W/ID no 02)	2.00	1.5	Boalipar Batirkupa ZPC Hailakandi	Kanchanpur GP area	During joint physical verification works not found executed practically	
2	2011-12	Construction of bamboo bari garden road at bandukmara (0422001/RC/95963)	DRDH 436/AA/HDB/NR, dt. 31/5/11 (W/ID No 98)	3.75	3.48	Hailakandi Development block/AP	Sudarshanpur Bandukmara	Area & location of works could not be verified by the secretary of GP & stated that no such works was practically executed by the AP	
3	2010-11	Construction of community tank near kanaigaon masjid work ID 0422001/WC/07	DRDH 482HDB/AP/ NR/130, 25/05/2010 (W/ID No 07)	0.50	0.42	Hailakandi Development block/AP	Sudarshanpur Bandukmara		
4	2011-12	Improvement of village path start from PWD road near the house of Lt. Abdul Latif Laskar to eastern side at Neetaingar Pt III (0422001/RC/97093)	DRDH 442/AA/HDB/ NR/1 dt. 22/8/11 (W/ID No 121)	1.50	1.45	Hailakandi Development block/AP	Neetaingar		
5	2010-11	Improvement of village path start from NREP via near the house of A U Choudhury to paddy land. (0422001/RC/010/24)	DRDH 436/AA/HDB/ AP/NR dt. 28/5/10 (W/ID No. 24)	0.90	0.72	Hailakandi Development block/AP	Neetaingar		
6	2010-11	Improvement of village path start from NREP near jama masjid via near the house of M H Choudhury to eastern side. (0422001/RC/010/25)	DRDH 482/AA/HDB/ AP/NR dt. 07/5/10 (W/ID No 25)	4.00	3.85	-do-	Neetaingar		
7	2010-11	Improvement of village path start from near the house of Aynul Hoque Moulana via the house of Abdul wahab to GP border. (0422001/RC/94589)	DRDH 482/AA/HDB/ NR/163, dt. 22/2/11 (W/ID No. 072)	3.75	3.75	-do-	Neetaingar		
8	2010-11	Construction of water tank at Bishnugarh. (0422001/WC/123673)	DRDH 482/AA/HDB/ NR/161, dt. 22/2/11 (W/ID No. 45)	1.50	1.50	-do-	Neetaingar		
9	2010-11	Construction of village road start from Borjurai 193 LP school to 154 NH road via Khalarpar at village lakhirbond Part-II. (0422001/RC/92957)	DRDH 437/AA/HDB/ NR, dt. 22/2/11 (W/ID No. 90)	3.75	3.75	-do-	Gangpar Dhumkar Lakhirbon GP		Through beneficiary survey.
10	2011-12	Construction of village path start from serispore Bhirabnagar PWD road to Rohim uddin house via the house of Jamal Uddin at chalk Chand pur. (0422001/RC/97402)	DRDH 442/AA/HDB/ NR/120, dt. 22/8/11 (W/ID No. 120)	1.88	1.64	-do-	Chandpur Ujankupa GP		Through beneficiary survey & joint physical verification.
Total					22.06				

Source: Departmental records.

Appendix -20*[Ref: Paragraph 9.1.11 (i)]***Statement showing non execution of sand gravelling**

SL No	Name of work	Year	Name of VDC	Estimated amount (₹ in lakh)	Total expenditure as per ledger (₹ in lakh)	Estimated amount on sand gravelling		Reported expenditure on sand gravelling of roads (in lakh)			Period of expenditure shown	Remarks
						Quantity (cu.m.)	Amount (@`783.16 per cu.m. including cost of spreading & rolling) (₹ in lakh)	Quantity of sand gravel supplied in cu.m. (as per record)	Rate per cu.m. (₹)	Amount (₹ in lakh)		
1	Const. of road from Palam Phangcho to Etpo Kramsa gaon	2007-08	Langfer	4.71	4.39	202.5	1.59	200.00	783.16	1.57	24.03.08 to 31.03.08	1. Master roll showing wage payment for spreading & rolling of s/gravel not available on record. 2. Sand gravelling not found on physical verification of the work.
2	Const. of road from Palam Phangcho to Chayang, ph-I	2007-08	do	4.92	4.02	454.7	3.56	188.22		1.47	09.10.07 to 31.03.08	
3	Const. of road from Ram Nagar office to klurdung Ph-I & II	2008-09	do	14.00	14.44	1308.75	10.25	1,673.06		13.10	27.09.08 to 03.03.09	
Total				23.63	22.85	1965.95	15.4	2,061.28		16.14		

Source: Departmental records.

Appendix -21

[Ref: Paragraph 9.1.11 (v)]

Statement showing position of suspected payments made before completion/execution of work in Boginadi Development Block, Lakhimpur District

Sl. No	Name of work and GP	Sanction order no. & date and work id	MR No.	No. of labourers	Period of work	MB No. and MB page No.	Amount of MR (₹)	Vr. No. and Cash Book page no.	Date of payment as per bank statement	Total mandays
	Improvement of road with RCC culvert at Uttar Kulabari; Boginadi GP	--	27416 to 27423 and 27188 to 192	65	17.01.11 to 22.01.11	No. 1776 and page No. 79	39,000	Vr.No.115 dt.18.01.11 of page 114 of Cash Book No.3	18.01.11	390
	Improv. of Rd with Sand Gravelling 2No-Gereki to Shivajan; Bhimpara GP	DRDA/MGN REGA/BGN/839 dt. 21.12.10	31721 to 31742	110	02.04.11 to 08.04.11	1775 and page no.69 to 71	85,410	Vr.No.87 dtd.07.03.11	07.03.11	550
	Construction of road from Karakarii Tiniali to Goroimari Market Centre with RCC Culvert; GP; Bhimpara GP RC/71345	NL/DRDA/ MGNREGA/ BGN/42/09-10 dt .12.01.10	24257 to 24262; 24253 to 24262 (double)	75	29.11.10 to 04.12.10	1775 page no. 1 to 3	48,000	Vr.No.59 dt. 16.11.10	18.11.10	480
	Construction of road from Thekaraguri to Hazong Gaon; AP; Chaldhowa GP RC 82800	NL/DRDA/N REGS/BGN/42/09-10/64 dt.15.05.10	23990 to 23997	38	10.01.11 to 15.01.11	1756 page no 16 to 18	19,200	Vr.No.346 (I) vide ch no. 3530830 dt. 11.01.11	13.01.11	192
Total			59 nos.	288			1,91,610			1,612

Source: Departmental records.

Appendix-22

[Ref: Paragraph 12.3.3 (A)]

Overlapping of muster roll of 152 nos. Job Card holders engaged in 4 nos. of same MGNREGA schemes under Goroimari and Hajo Development Blocks of Kamrup (Rural) District, Assam

(Amount in ₹)

Sl. No	No. of job card labourers	Branch post office	Name of work/ Sanction no. & date and Work ID Executing agency	Sanctioned amount & Expenditure incurred	Muster Roll No.	Period of work as per record/as shown in MIS	No. of mandays (no. of labourers x no. of days)	Amount shown as paid	Voucher no. and payment date as per Cash Book	Advice slip forwarding no. and date	Name of work/ Sanction no. & date and Work ID Executing agency	Sanctioned amount & Expenditure incurred	Muster Roll No.	Period of work as per record/as shown in MIS	No. of mandays (no. of days x no. of labourer)	Amount shown as paid	Voucher no. and payment date as per Cash Book	Advice slip forwarding no. and date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Overlapping in same MGNREGA scheme																		
Goroimari Development Block - Tukrapara Gaon Panchayat																		
1.	38	Tukrapara	Land development at Paschim Tukrapara LP School KR/MGNREGA/E/5/10-11/12 dt.23.8.2010 LD/94877 Anchalik Panchayat	500,000 Expdr W=325,200 M=171,747 500,000	05691 05690 05689 05688 05687	01.11.10 to 06.11.10	38x6=228	22,800	533 dt. 25.11.10	GDB/83/NRE GS/08-09/ dt. 25.11.10	Land development at Paschim Tukrapara LP School KR/MGNREGA/E/5/10-11/12 dt.23.8.2010 LD/94877 Anchalik Panchayat	same	05732 05729 05735 05736 05754 05723	01.11.10 to 06.11.10	38x6=228	22,800	621 dt. 11.1.11	GDB/83/NR EGS/08-09/ dt. 11.01.11
2.	34	-do-	do	do	05697 05696 05695 05693	08.11.10 to 13.11.10	34x6=204	20,400	534 dt. 25.11.10	GDB/83/NRE GS/08-09/ dt. 25.11.10	do	do	05737 05734 05733 05724 05727	08.11.10 to 13.11.10	34x6=204	20,400	622 dt. 11.1.11	GDB/83/NR EGS/08-09/ dt. 11.01.11

(Appendix 22 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Hajo Development Block - Dampur Gaon Panchayat																		
3.	61	-do-	Construction of village road from Dampur PWD road to Kayatol through High Madrassa, Phase-I KR/NREGA/E/23/08-09/Pt.12/3/217 dt.19.11.08 RC/196 GP level	310,390 Expdr W=186,200 M= <u>124,190</u> 310,390	186 192 191 190 181	17.01.09 to 30.01.09 (NIL)	61x13=79 3	61,061	DD No. 978378 dt.02.02.09	DGP/NREGS /1/08-09/1 dt.04.02.09	Construction of village road from Dampur PWD road to Kayatol through High Madrassa, Phase-I KR/NREGA/E/23/08-09/Pt.12/3/217 dt.19.11.08 RC/196 GP level	same	178 179 180 193	11.01.09 to 24.01.09 (11.01.09)	61x13=79 3	61,061	DD No. 978409 dt. 10.02.09	DGP/NREG S/1/08-09/2 dt.11.02.09
Hajo Development Block - Saniadi Gaon Panchayat																		
4.	19	Saniadi	Construction of road from Muslim Ali house via Pub-Deherkuriha/Melikipar Nadipar to charabori PWD Road KR/NREGA/E/11/09-10/Pt.8/5 dt.23.11.09 RC/325 GP level	500,000 Expdr W=299,900 M= <u>200,000</u> 499,980	15486 15487	03.12.09 to 10.12.09 (03.12.09)	19x7=133	13,300	61 dt. 11.12.09	-	Construction of road from Muslim Ali house via Pub-Deherkuriha/Melikipar Nadipar to charabori PWD Road KR/NREGA/E/11/09-10/Pt.8/5 dt.23.11.09 RC/325 GP level	same	15451 15452 15453 15454 15455 15456	2.12.09 to 09.12.09 (02.12.09)	19x7=133	13,300	62 dt. 11.12.09	-
Total	152						1,358	117,561							1,358	117,561		

Source: Departmental records.

Appendix-23

[Ref: Paragraph 12.3.3 (B)]

Overlapping of muster roll of 407 nos. Job Card holders engaged in 7 nos. of different MGNREGA schemes under Goroimari and Hajo Development Blocks of Kamrup (Rural) District, Assam

(Amount in ₹)

Sl. No	No. of job card labourers	Branch post office	Name of work/ Sanction no. & date and Work ID Executing agency	Sanctioned amount & Expenditure incurred	Muster Roll No.	Period of work as per record/as shown in MIS	No. of mandays (no. of labourers x no. of days)	Amount shown as paid	Voucher no. and payment date as per Cash Book	Advice slip forwarding no. and date	Name of work/ Sanction no. & date and Work ID Executing agency	Sanctioned amount & Expenditure incurred	Muster Roll No.	Period of work as per record/as shown in MIS	No. of mandays (no. of days x no. of labourers)	Amount shown as paid	Voucher no. and payment date as per Cash Book	Advice slip forwarding no. and date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Overlapping in two different MGNREGA schemes																		
Goroimari Development Block - Majartop Gaon Panchayat																		
1.	91	Alikesh	Extension of road from Goroimari village to Anowar Hussain (Phase-II) under Majartop GP KR/NREGA/E/5/09-10/37 dt.26.03.10 WC/572 Anchalik Panchayat	476,000 Expdr W=313,700 M=162,296 475,996	27118 27117 27116 27065 27064 27063 27062	01.04.10 to 08.04.10 (15.04.10 in MIS)	91x7=637	63,700	226 dt. 13.4.10	G.D.B/83/NREGS/2 008-09/ dtd/ 13.04.10	Construction of road from PWD Road Uttam Kalita's house via Brick Bhata to Tara Miya under Majartop GP KR/NREGA/E /5/09-10/37 dt.26.03.10 WC/511 Anchalik Panchayat	10,73,900 Expdr W=675,600 M=398,300 10,73,900	28435 28434 28433 28432 28431 28430 28429	01.04.10 to 14.04.10 (01.04.10 in MIS)	91x12=1092	109,200	245 dt. 21.04.10	G.D.B/83/NREGS/2 008-09/ dtd/ 21.04.10
2.	48	-do-	-do-	-do-	27067 27066 27061 27060	9.4.10 to 22.04.10 (18.05.2010 in MIS)	48x12=576	57,600	252 dt. 30.04.10	G.D.B/83/NREGS/2 008-09/ dtd/ 30.04.10			28435 28434 28433 28432 28431	01.04.10 to 14.04.10 (01.04.10 in MIS)	48x12=576	57,600	245 dt. 21.04.10	G.D.B/83/NREGS/2 008-09/ dtd/ 21.04.10
3.	16	-do-	-do-	-do-	28502 28501	23.04.10 to 30.04.10	16x7=112	11,200	354 dt. 09.06.10	G.D.B/83/NREGS/2 008-09/ dtd/ 09.06.10			28417 28414 28409	16.04.10 to 28.04.10	16x12=192	19,200	253 dt. 30.04.10	G.D.B/83/NREGS/2 008-09/ dtd/ 30.04.10

(Appendix 23 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
4.	48	-do-	-do-	-do-	27067 27066 27061 27060	09.04.10 to 22.04.10 (18.05.2010 in MIS)	48x7=336	33,600	252 dt. 30.04.10	G.D.B/83/ NREGS/2 008-09/ dtd/ 30.04.10			28417 28409 28414 28413 28412	16.04.10 to 28.04.10	48x12=57 6	57,600	253 dt. 30.04.10	G.D.B/83/ NREGS/2 008-09/ dtd/ 30.04.10
5.	78	-do-	-do-	-do-	27125 27123 27122 27121 27119 27120	23.03.10 to 31.03.10/ NIL	78x8=624	62,400	225 dt. 13.04.10	G.D.B/83/ NREGS/2 008-09/ dtd. 13.04.10			28442 28441 28440 28439 28438 28437	27.03.10 to 31.03.10/ NIL	78x4=312	31,200	246 dt. 21.04.10	G.D.B/83/ NREGS/2 008-09/ dtd. 21.04.10
Hajo Development Block – Dampur and Saniadi Gaon Panchayat																		
6.	104	Dampur	Land development near Majorsupa Kabarsthan with boundary wall and plantation KR/MGNREG A/E/11/10-11/50 dt.28.02.11 LD/95733 Anchalik Panchayat	978,500 Expdr W=605,020 M=373,480 978,500	32523 32522 32521 32519 32518 32517 32516 32515	18.06.11 to 23.06.11/ (18.05.11)	104x6=624	81,120	15 dt. 18.06.11	-	Construction of road from Dampur PWD to Dubedana Field via Abdul ali house KR/MGNREG A/E/11/10-11/50 dt.28.2.11 RC/95260 GP level	494,500 Expdr W=364,650 M=127,000 491,650	32457 32476 32484 32483 32482 32474 32481 32473	17.06.11 to 22.06.11/ (17.06.11)	104x6=624	81,120	14 dt. 17.06.11	-
7.	22	Saniadi	Land development of Deherkuriha Reserve of Saniadi GP KR/NREGA/E/11/09-10/Pt.8/2/337 dt.15.09.09 LD/95 GP level	96,000 Expdr W= 89,200 M= 6,800 96,000	15462 15464 15463 15465	03.12.09 to 10.12.09	22x7=154	15,400	56 dt. 11.12.09	-	Construction of road from Uttar Deherkuriha PWD road to Hablakha via Uttar Deherkuriha, Phase-II KR/NREGA/E /11/09-10/Pt./16 dt.20.10.09 RC/324 GP level	473,500 Expdr W=283,890 M=189,350 473,240	14975 14979 14980 14977 14981 14982 14976 14974 14983 14978	02.12.09 to 06.12.09	22x7=154	15,400	55 dt. 11.12.09	-
Total	407						3,063	325,020							3,526	371,320		

Source: Departmental records.