

The Great MNREGA Robbery
Wretched of Bihar Robbed of Nearly Rs. 6000 Crore

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Parshuram Rai

ABSTRACT

The CEFS performance audit suggests that in the implementation of the Mahatma Gandhi National Rural Employment Guarantee Scheme in the state of Bihar, there has been guarantee of only corruption, unemployment, poverty, distress migration, hunger and humiliation. Irregularities are the only regular feature of the rural job scheme in Bihar.

The Rural Employment Guarantee Scheme in Bihar has been virtually hijacked by implementing authorities. Our survey findings have revealed that there is participatory loot, plunder and pillage in Bihar's rural job scheme. There is open loot of taxpayers' money, there is plunder of rural poor's right to guaranteed wage employment for 100 days and there is pillage of every single norm of democratic governance and public accountability.

The scale and dimensions of MNREGA corruption in Bihar suggest that this kind of open loot is impossible without active connivance of the block and district authorities. MNREGA has various inbuilt vigilance and monitoring mechanisms and it is not possible to perpetrate such an open loot of MNREGA funds unless it is participatory and organized.

Executive Summary

Delhi-based **Centre for Environment and Food Security CEFS** has conducted a performance audit of the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) in Bihar from 2006-2011. The performance audit has been conducted through sample survey in 100 extremely deprived dalit villages spread over 10 districts of Bihar. The field survey for this audit was carried out during January 2012 and a total of 2500 households (25 sample households per sample village) were interviewed for this purpose. Over 90 per cent of the sample households covered under this survey belong to dalit community (majority of them Mahadalit – poorest of Schedule Caste); of the remaining 10 per cent samples, about 7 per cent are adivasi and about 3 per cent EBC/OBC (extremely backward caste/other backward caste).

Almost all the sample households covered under this survey are living definitions of extreme deprivation; they are landless and live off odd daily wages. Casual wage employment is their sole source of survival. These households are the most needy and deserving target groups for the Mahatma Gandhi National Rural Employment Scheme (MGNREGS); and they should have the first charge on this historic livelihood security Scheme. However, It is a tragic irony that in majority of these deprived villages, NREGS is as good as non-existent for these most needy mahadlits/dalits but it has brought windfall gains for the implementing authorities.

The CEFS performance Audit has revealed shocking state of the rural job scheme in Bihar. We have found massive corruption and serious irregularities in the implementation of MNREGA in Bihar. During the period of 6 years (2006/7 – 2011/12) for which CEFS has conducted performance audit, Bihar has spent a total amount of Rs 8189 Crore on the implementation of the NREGS.

According to the online MNREGA MIS data (<http://nrega.nic.in/netnrega/home.aspx>), Bihar spent Rs. 712 crore during financial year 2006-7, Rs. 1052 crore during 2007-8, Rs. 1316 crore during 2008-9, Rs. 1816 crore during 2009-10, Rs. 1971 crore during 2010-11 and Rs. 1322 crore during 2011-12. In other words, Bihar spent a total amount of Rs. 8189 crore during 6 years (2006/7-2011/12). Under NREGS, Bihar generated 991 lakh persondays of wage employment during 2008-9, 1136 lakh persondays of employment during 2009-10, 1602 lakh persondays of job during 2010-11 and 675 lakh persondays of job during 2011-12.

Dismal State of NREGA Employment

Section 3 (1) of the MGNREGA provides that the State Government shall provide to every household whose adult members volunteer to do unskilled manual work not less than one hundred days of such work in a financial year. However, the ground reality about NREGA employment in Bihar is shocking and absolutely dismal.

Of the 2500 sample households surveyed for this audit, 892 households had not received even a single day of NREGS employment during 6 years of its implementation (2006-2011). If this figure is extrapolated for entire Bihar, over 35% of the extremely poor, eligible and most needy households in Bihar did not get any wage employment whatsoever under the NREGS during 6 years of its implementation.

Of the 100 villages surveyed, 17 had not received even a single day of employment under MGNREGA during the entire period of 6 years (2006-2011). If extrapolated for entire Bihar, 17% of the extremely poor villages of Bihar did not get any wage employment whatsoever during 6 years.

Of the 100 villages surveyed, 53 had not received even a single day job under MGNREGA during the previous one year (January 2011- December 2011). If this figure is extrapolated for entire Bihar, we can say that over 53% of the extremely deprived, eligible and desperately needy households did not get even a single day of job under the NREGS during the previous one year (January 2011-December 2011) whereas every household must have been provided at least 100 days wage employment as per Section 3 (1) of MGNREGA.

For the entire period of performance audit (2006-2011), the actual average annual wage employment provided per household is only about 5 days against the provision of at least 100 days of guaranteed wage employment. However, the average employment provided per household during the previous one year (January 2011- December 2011) is about 8 days.

During the entire audit period of 6 years (2006- 2011),the total persondays of employment actually provided to 2500 sample households of 100 sample villages in 10 sample districts of Bihar is 65,200 persondays.

The total persondays of Begusarai and Buxar (phase-II districts where NREGA started in 2008/9, hence, audit period is only 4 years) is 10,908. In Begusarai and Buxar, combined sample size is 21 villages and 525 households. If 10,908 is divided by 525, it comes to about 20 days of employment per household during entire 4 years. 20 days divided by 4 years gives the figure of 5 days. In other words, average annual job per household actually provided in Begusarai and Buxar is 5 days, as obtained through CEFS survey.

For the remaining 8 sample districts (phase-I districts where NREGA started in 2006, hence, audit period is 6 years) the total persondays is 54292. In the 8 sample districts (Purnia, Katihar, Muzaffarpur, Vaishali, Nalanda, Nawada, Gaya and Bhojpur), our sample size is 79 villages and 1975 households. If 54292 is divided by 1975, it comes to about 27.5 days of employment per household during entire 6 years. 27.5 days divided by 6 years gives the figure of 4.58 days. In other words, average annual job per household actually provided in 8 phase-I districts is only about 5 days (4.58 days to be precise), as obtained through CEFS survey.

Therefore, the actual average annual wage employment provided per household in Bihar is only about 5 days against the entitlement of at least 100 days of guaranteed wage employment. It is distressing to note that this is the ground reality of NREGA employment in the extremely deprived and most needy villages of Bihar; and over 90 per cent of the sample households covered under the CEFS survey belong to dalit community (majority of them Mahadalit – poorest of Schedule Caste).

Proportion of Misappropriation in Wage Component of NREGA Fund

The CEFS performance audit suggests that about 73 per cent of the wage component of NREGA fund spent in Bihar during 6 years (2006/7-2011/12) has been misappropriated by implementing authorities and only about 27 per cent of the wages have reached genuine and intended beneficiaries.

Disaggregated proportion of wage embezzlement in 10 sample districts is 80 per cent in Purnia, 70 per cent in Katihar, 62 per cent in Begusarai, 71 per cent in Muzaffarpur, 82 per cent in Vaishali, 70 per cent in Nalanda, 79 per cent in Nawada, 63 per cent in Gaya, 85 per cent in Bhojpur and 68 per cent in Buxar district.

In other words, 80 per cent of NREGA wages have been siphoned off in Purnia district, 70 per cent of NREGA wages have been siphoned off in Katihar district, 62 per cent of NREGA wages have been siphoned off in Begusarai district, 71 per cent of NREGA wages have been siphoned off in Muzaffarpur district, 82 per cent of NREGA wages have been siphoned off in Vaishali district, 70 per cent of NREGA wages have been siphoned off in Nalanda district, 79 per cent of NREGA wages have been siphoned off in Nawada district, 63 per cent of NREGA wages have been siphoned off in Gaya district, 85 per cent of NREGA wages have been siphoned off in Bhojpur district and 68 per cent of NREGA wages have been siphoned off in Buxar district. The average proportion of misappropriation in 10 sample districts comes to 73 per cent.

Modus Operandi of Embezzlement of NREGA Wages in Bihar

During our survey in 100 sample villages of Bihar, we came to know that there were large number of such households who were relatively prosperous and never worked under NREGA but they had given their job cards and pass books to GP functionaries/officials on commission basis (5-10%) to be misused for massive fake job entries and bogus wage payments. The job card holders who give their job cards on commission basis also give commitment that in case of any inquiry they would give false statement/testimony that they had actually worked for the number of days and projects mentioned in their job cards /muster rolls. Since the really needy and bonafide labourers demand actual wage employment and refuse to give their job cards on commission basis, they are denied job under NREGA. That is the real reason why the most needy and extremely deprived dalits and mahadalits of Bihar have been hardly provided any job during six years of NREGA (2006/7-2011/12).

Three modes of wage embezzlement in Bihar

NREGA wages in Bihar have been misappropriated mainly in three ways:

First, inflated / fake job entries in the official records (muster rolls/job cards) of genuine and needy labour households and the beneficiary not being aware about the same.

Second, fake job entries in the official records of undeserving, prosperous and non-labour households and the beneficiary allows the same for a commission of 5-10% of the embezzled amount (commission job cards/ bogus beneficiaries).

Third, through non-payment or only partial payment of the due wages to workers.

In this way, about 73% of the wage component of NREGA fund has been siphoned off by implementing authorities in Bihar. We have reasons to believe that all this is done in complicity with Block officials/functionaries and in most cases the district authorities are also direct or indirect party to this loot. Without complicity of Block and District authorities, open loot of this magnitude is impossible.

Methodology for Investigating Misappropriation of Wage Component of NREGA Fund

We have used two investigation methodologies for this: 1. Direct, 2. Indirect

Direct Methodology of Investigation

In this methodology, we have done comparative analysis by comparing the beneficiary Household statement about actual total job days with the total job days shown in official

records (online job cards and muster rolls) of that sample household. The difference between the beneficiary version and official version of job days gives us the number and proportion of fake job entry and corresponding bogus wage entry in official records.

This direct methodology of investigation is likely to have error margin of 10-20% on the lower side, primarily because of the fact that it largely excludes the fake job entries on account of commission job cards/ bogus beneficiaries in the concerned sample villages (about 50% of the total sample villages).

Example of Direct Investigation Methodology

VILLAGE NAME: GANIPUR BEJHA (PASWAN TOLA)

GP: GANIPUR BEJHA ---- BLOCK: SAKARA -- DISTRICT: MUZAFFARPUR

Village Job Chart

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	RAJU PASWAN	3	5	140
2	SHAMBHU PASWAN	852	5	147
3	SHRAVAN PASWAN	856	5	6
4	DAYA DEVI	13	5	135
5	SATNARAYAN PASWAN	245	5	100
6	LALDEV PASWAN	Not mentioned	3	3
7	KAMALESH PASWAN	220	0	21
8	MANTU DAS	657	3	13
9	MITHILESHIYA DEVI	544	2	2
10	SAMUNDAR PASWAN	17	0	38
11	RAMNARESH PASWAN	687	5	212
12	TARUN PASWAN	5	3	38
13	AKHILESH PASWAN	777	0	12
14	NANDAN PASWAN	236	2	13
15	SHANKAR PASWAN	560	0	0
16	MANJU DAS	801	9	106
17	UPENDAR PASWAN	690	0	146
18	VINOD PASWAN	254	0	41
19	SUKHNANDAN PASWAN	18	63	123

20	LAROH DEVI	548	0	0
21	SANJEEV PASWAN	557	0	0
22	NAWALKISHOR DAS	1	12	54
23	RAMBADAN PASWAN	11	3	178
24	INDRA DEVI	No card	0	0
25	SURESH PASWAN	113	3	50
	Total		133	1578

According to the online NREGA MIS data, Ganipur Bejha GP had spent over Rs. 119 lakh and generated employment for 55,431 persondays only during two years (2010/11 & 2011/12). Moreover, over Rs. 97 lakh was spent on wages alone during these two years. Given the fact that only 1 day of actual annual average employment per household was provided in the most deprived and needy sample village of the GP, on whose wages has Rs. 97 lakh been spent within 2 years?

The CEFS performance audit suggests that over 90% of the wage component of NREGA fund spent in Ganipur Bejha GP during 6 years (2006—2011/12) was embezzled by implementing authorities and payment agencies (Post office /Bank) through inflated and fake job/wage entries in official records of poor households as shown in the above job Table, denial of job to actually needy/ most deprived households and fake job/ wage entries on the official records of relatively prosperous and non-working households (Bogus Beneficiaries /Commission job cards).

Indirect Methodology of Investigation

The direct methodology of investigation can work only in the case of those sample villages and households whose online records (online job cards & muster rolls) are updated (for the investigation period of 6 years -from 2006 upto December 2011). In the sample villages whose online job cards are either absolutely blank or not updated, this direct methodology of investigation becomes ineffective. Therefore, in order for getting the official version of job days of this kind of sample villages, we have used an indirect methodology.

We were unable to access household level online MIS data of about 50% of sample households because of two reasons:

First, the online job cards of many sample households are either absolutely blank (even if the sample household had actually got job as per our sample survey) or not updated (for example –

as per our survey if a sample household had actually got 50 days of job and was also paid the due wages for the same but his/her online job card has job entry for only 10 or 20 days, it is obvious that the online job card of the concerned sample household is not updated).

Second, In some sample villages, most job cards and Pass Books were in the custody of GP officials for many years, hence, we could not know the job card numbers of the surveyed households. Therefore, due to absence of job card numbers with us, we could not locate their online job cards even though they had worked under the NREGA.

Therefore, in order for getting the official version of job days of this kind of sample households, we have applied an indirect methodology of investigation which is a little complicated and time taking but comprehensive and equally valid.

In the case of a sample village or some sample villages of a particular Gram Panchayat (GP), if online job cards are either blank or not updated, we have worked out the average annual job days per household of the concerned GP and compared the same with the actual average job days per household obtained through our sample survey.

How can we get official version of average annual job per household in a GP without online job cards?

It is not so difficult. The online NREGA MIS data hosts figure of total job cards issued in a GP as well as number of "job cards not in use". Therefore, "total number of job cards issued" minus the number of "job cards not in use" is equal to total job cards in use in the GP. The online MIS data has also "total persondays of employment generated" in a GP during 2010/11 & 2011/12. Unfortunately, this information is available only for previous 2 years (2010/11 & 2011/12) and not for the remaining 4 years (2006-2009/10). Therefore, we have worked out average annual job per household in a GP by adding the total persondays of employment generated in a GP during 2 years (2010/11 & 2011/12) and dividing this figure by 2. This gives us the average annual total persondays of employment generated in the GP. If this figure of average annual total persondays of employment generated in the GP is divided by the total number of job cards in use in the GP, we get the official version of average annual job per household in the GP.

In the sample villages (about 50% of the total sample villages) where online job cards are blank or not uptodate, or job cards of the beneficiaries were in the custody of GP officials, we have compared the actual average job per household obtained during sample survey with the official version of average annual job per household in the GP worked out through indirect method of investigation, as explained above. However, this indirect methodology is likely to have error margin of 10-20% on the higher side, primarily because of the fact that the average annual total persondays of employment generated in the GP is the average of only 2 years and not 6 years.

The average annual total persondays of employment generated for the 6 years would have given more accurate annual average. However, we have carefully examined the annual expenditure and total persondays generated for entire 6 years at the aggregate level in Bihar; and on the basis of this we can say that there would be only a marginal difference between the annual average worked out on the basis of 2 years and that of 6 years. In any case, the error margin of indirect methodology of investigation can not be more than 10-20% on the higher side.

Since we have used direct investigation methodology in about half of the sample villages and indirect investigation methodology in the remaining half sample villages, 10-20% of error margin on the lower side involved with the direct methodology is cancelled out by 10-20% of error margin on the higher side involved with indirect methodology; therefore, on the aggregate level the average proportion of misappropriation in 100 sample villages is neutral and error –free, to the best of our understanding.

Example of Indirect methodology of investigation

1. SAHJOULI GP- SHAHPUR BLOCK - BHOJPUR DISTRICT

According to the online NREGA MIS data, Sahjouli GP had spent over Rs. 47 lakh and generated employment for **22,995** persondays (11497. 5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 434 in the GP. Analysis of this online data (11497 persondays per year divided by 434 job cards in use) suggests that about 26 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in 2 sample villages of the GP found only about 4 days (50 samples of 2 villages put together) of actual average annual job per household, online official records show 26 days of average annual employment per household in the GP. What does it suggest? It suggests that less than 20% of job entries are genuine and over 80% of the job entries in official records are fake and bogus. In other words, over 80% of NREGA wage fund spent in Sahjouli GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: over 80%

Modus Operandi of Embezzlement of NREGA fund in Sahjouli GP

In Sahjouli GP, we have found large number of commission job cards in the name of Brahmins and Rajputs with massive fake job entries in them. There are about 68 Brahmin online job cards with massive fake job entries and over a dozen Rajput (Singh) online job cards with fake job

entries. It does not mean that bogus beneficiaries/ commission job cards are limited to upper castes only. Many of OBC job cards are also being misused as commission job cards.

The following chart shows some of the online job cards of Sahjouli GP with significant job entries having distinct Brahmin names. It is a cruel and tragic irony that in a GP where landless dalits have hardly got any NREGA job, online job cards of many Brahmins (prosperous landlords) show over 100 days of job entry.

Job and Wage payment details of Some Bogus Beneficiaries / Commission job Cards (All are Bhammins)

S. N.	Name of Job Card Holder	Job Card Number	Job days in online job card	Amount of Wage paid in Rs.	Account Number
	DUMARIYA VILLAGE				Post office
1	RAMAKANT DUBEY	790	84	9,576	3650991
2	VIKAS OJHA	789	96	10,944	3651099 36511099
3	UMAKANT PANDEY	793	84	9,576	3657101
4	SOMNATH PANDEY	795	90	10,260	36512010
5	SHIVKANT PANDEY	796	90	10,260	3651011
6	MULAKRAJ OJHA	801	102	11,628	3650997
7	BAGNAND PANDEY	802	102	11,628	3651008
8	RAVISHANKAR PANDEY	803	102	11,628	3650993
9	MANOKAMANA PANDEY	804	88	10,032	3651106
10	RADHEYSHYAM PANDEY	805	88	10.032	3651009
11	JAISHANKAR PANDEY	807	88	10,032	3651017
12	JAIPRAKASH OJHA	808	88	10,032	3651004
13	ARUN TRIPATHI	816	102	11,628	32012123
14	SAROJ TRIPATHI	818	100	11,120	3201222
15	BALA PANDIT	820	103	11,376	3141083
16	GHUTUR OJHA	838	28		3201221
17	MUTUR OJHA	841	28		3201227

18	ASTEYADEV CHOUBEY	842	28		
19	BANDHAN TIWARI	843	28		
20	SADHU OJHA	844	28		
21	ABHISHEK TIWARI	845	28		
22	PINKI TIWARI	851	28		
23	VINOD TIWARI	853	28		
24	MANOJ TIWARI	858	28		
25	ADITYA TRIPATHI	861	28		
26	SUSHIL TRIPATHI	814	100	11,120	3201217
27	JAIBHUSHAN TIWARI	817	100	11,120	3201219
28	SANTOSH CHOUBEY	850	28	2,912	3201236
	SAHJOULI VILLAGE				CANARA BANK
29	SATYADEV PANDEY	1005	30		
30	ARVIND PANDEY	1006	30		
31	DASHARATH OJHA	1007	30		
32	RISHIKESH PANDEY	1060	42		
33	DHANESH KUMAR OJHA	1063	42		
34	GUDDUKUMAR OJHA	1061	42		
35	BALIRAM OJHA	1066	42		1138
36	RAMSACHAN TIWARI	1104	38		1186
37	MADAN MISHRA	1115	38		4247
38	GANGASAGAR OJHA	1124	36	5184	1560
39	SRIRAM OJHA	1125	36	5184	1393
40	VIJAI KUMAR OJHA	1127	36	5184	1908
41	DILIP OJHA	933	47	6167	1720
42	KRISHNA OJHA	935	51	6120	2453
43	PRAMESH KUMAR OJHA	920	23		
44	RAMAN KU. CHOUBEY	943	52	7498	6004
45	SANTOSH KUMAR OJHA	990	21	2520	1189
46	KAMALESH MISHRA	995	21		
47	VASHIST TIWARI	991	21		
48	BRAJESH OJHA	996	21	2520	3829
	There are another 20				

	similar online job cards				
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SAHJOULI GP - SHAHPUR BLOCK - BHOJPUR DISTRICT

Thus, CEFS would like to say with reasonable confidence and full legal responsibility (this CEFS report is likely to be subjected to ruthless scrutiny of the Hon'ble Supreme Court of India) that about 73 per cent of the wage component of NREGA fund spent in Bihar during 6 years (2006/7--2011/12) has been misappropriated by concerned authorities mainly through fake job entries in official records (muster rolls/ job cards) and only about 27 per cent of the wages have reached bonafide and intended beneficiaries.

Proportion of Misappropriation in Material Component

There is no way to ascertain the exact proportion of corruption in material component except through a very detailed, thorough and comprehensive social audit of every single project by a large group of well-trained and expert quality monitors and professional social auditors in the presence of entire Gram Sabha. This kind of social audit is not being done anywhere in the country except in Andhra Pradesh and Rajasthan.

Any one who has even elementary knowledge about the functioning of the MNREGA on the ground level knows it very well that percentage of misappropriation from the material component is far too higher than the percentage of misappropriation from the wage component; because misappropriation from the material component is easier and less risky and misappropriation from the wage component is relatively difficult and risky due to various Transparency and Accountability Provisions of the MNREGA. For example, in the case of fake job entries and bogus wage payments shown in official records of every job card of a Gram Panchayat, there is at least one living human being as direct witness/evidence to the fraud i. e. the job card holder. Even if a school child or an illiterate villager wants to know the veracity of the actual job days of a particular job card holder against those shown in official records, he/she can do so easily and expose the fraud, if any.

Unlike this, there are no direct/living witnesses in the Gram Panchayat who could stand up and prove conclusively that the quantity/ quality or the price of the material used in a particular NREGA project is respectively less/inferior or lower than that shown in the official records. Therefore, it is almost impossible to conclusively prove the embezzlement in the material component.

Therefore, it is inconceivable that the same corrupt GP and Block officials and functionaries who have a penchant for filling their own pockets and have stolen about 73% from the wage component would embezzle lesser proportion from material component, despite misappropriation from the material component being far too easier and less risky.

The officials and functionaries of implementing agencies of NREGA in Bihar know it too well. That is why they have a penchant for the NREGA projects which have disproportionate and very high material component, despite this being illegal and in brazen violation of MNREGA.

According to Section 9 of Schedule II of the MGNREGA, "The cost of material component of projects including the wages of the skilled and semi-skilled workers taken up under the Scheme shall not exceed forty per cent of the total project costs."

In blatant and brazen violation of the above provision of the MGNREGA, in large number of cases in Bihar, the material component has exceeded the limit /cap of 40% and in many cases it has gone upto even 80-90% and in some cases even 100% of the project cost has gone towards material component.

See the following examples:

Of the total amount Rs. 1971 crore spent during financial year 2010-11 in Bihar, only Rs. 902 crore (45.76%) was spent on account of wage payment and Rs 1069 crore (54.24%) on account of material component.

It is shocking to note that only 7 (Banka, Jamui, Jehanabad, Kaimur, Shekhpura, Sheohar, Supaul) of the 38 districts of Bihar have not exceeded the 40% material cap during 2010-11. The remaining 31 districts of Bihar have exceeded the 40% material cap during 2010-11.

During 2010-11, Bhagalpur district spent as high as 95.43% of the NREGA fund on material component, Purnia district spent 90.46% of NREGA fund on material, Paschim Champaran spent 83.21%, Purbi Champaran 76.74%, Vaishali 71.26%, Bhojpur 74.82%, Aurangabad 78.52, Begusarai 63.09, Muzaffarpur 58.1, Nalanda 53.47 and Nawada district spent 58.84 percent of NREGA fund on material.

It is this grim realization about the probability of misappropriation from material component being much higher that Tamil Nadu had completely banned any expenditure on material and 100% of NREGA funds in the state used to be spent on wages only till recently.

Corruption in material component of MNREGA across India begins right from the stage of planning and technical approval of the projects. In most of the NREGA projects across India, quantitative and qualitative cost of the material component of the projects is estimated 50-100

percent higher by the planning and approving engineers in order to secure sizable cuts and commissions from the sanctioned material cost. In most of the cases, the Engineers grant Technical Approvals to the projects only after receiving their entire cuts and commissions in advance.

At the level of implementing agencies like GPs, the misappropriation from the material component is effected in three ways: By Quantitative manipulation, Qualitative fraud and by showing inflated Price per unit of the material in the vouchers/bills.

The actually used quantity of material is lower than the quantity approved in the Technical Sanction and shown as used in official records.

The quality of used material is inferior than that approved in the Technical Sanction of the Projects.

The price per unit of the material is shown inflated and higher than the actual price paid to the Vendor.

The misappropriation from the material component of the NREGA projects is done by employing either mix of all three tricks or mix of two or even only through one trick, depending on the nature of the project and the easiest and suitable trick available.

In the case of Bihar where 73% of wage component of NREGA fund has been misappropriated by corrupt and callous implementing authorities, there is no reason why the same authorities would siphon off lesser proportion from the material component of NREGA fund; because embezzlement from material component is far too easier and relatively risk-free. In other words, we have no reason to believe that less than 73% of material component of NREGA fund has been siphoned off in Bihar.

Therefore, CEFS performance audit suggests that about 73 per cent of the MNREGA funds spent in 38 districts of Bihar during 2006/7-2011/12 have been embezzled by implementing authorities. As per online MNREGA MIS data (<http://nrega.nic.in/netnrega/home.aspx>, Bihar spent a total amount of Rs. 8189 crore during 6 years (2006/7-2011/12). Since 73 per cent of NREGA funds have been siphoned off, a total amount of Rs. 5977 crore (73 per cent of Rs. 8189 crore) has apparently been misappropriated by implementing authorities. In other words, close to Rs. 6000 crore of MNREGA fund has been embezzled by concerned authorities in Bihar during 6 years (2006/7-2011/12).

It is important to mention here that CEFS has not done just a survey in 100 villages of Bihar. It is a performance audit of MNREGA in Bihar based on sample survey in 100 sample villages of 10

sample districts. The sample survey was conceived, designed and conducted in such a way that it would capture the ground reality of NREGA in entire Bihar and its major findings (actual average employment provided, proportion of funds embezzled, major irregularities in the implementation etc) would be extrapolated for all 38 districts of the State. Like any other sample survey, our survey may also have an error margin of 5-10 per cent on either side (upper or lower).

Brazen Discrimination against women

Section 6 of Schedule II of MGNREGA says, " 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 work under this Act."

According to Section 34 of Schedule II of MGNREGA, " In case of every employment under the Scheme, there shall be no discrimination solely on the ground of gender and the provisions of the Equal Remuneration Act, 1976 (25 of 1976), shall be complied with."

Despite the mandatory provision of at least one-third of NREGA workers comprising females, the proportion of female beneficiaries in Bihar has never met that minimum target and during entire 6 years of NREGA, women's share in NREGA employment has never exceeded 30 per cent; against the national proportion of women workers always crossing over 50 per cent. In the current year (2012-13), while the women's share in NREGA employment at the national level is about 53 per cent, that in Bihar is only 30 per cent.

During 2009-10, while Bihar generated 1136 lakh persondays of total NREGA employment, only 341 lakh persodays (30%) of that was given to women. During 2010-11, while Bihar generated 1602 lakh persondays of total NREGA employment, only 456 lakh persodays (30%) of that was given to women. During 2011-12, while Bihar generated 675 lakh persondays of total NREGA employment, only 194 lakh persodays (30%) of that was given to women.

In brazen violation of the above mentioned mandatory provisions of MNREGA, there is blatant discrimination against women in the provision of wage employment under the Act across Bihar. There is a virtual ban against women in many GPs, especially in the projects executed by contractors. Thinking that women would not work as hard as male labourers, women in most Gram Panchayats of Bihar are not being provided any job under NREGA. Female labourers of poor communities openly complained of discrimination against them by implementing authorities.

It is sickening to note that in some villages extremely deprived widows who had worked under NREGA were not paid their due wages. In Hasansarai village of Beladargah GP (Vaishali district)

female labourers told us that” Panchayat officials demand Rs 1000/ as bribe for giving job under NREGA and Rs, 500/ for wage payment. We are not provided NREGA job because we do not pay bribe to GP officials/functionaries”. A very poor widow of this village (Musamat Baleshwari Devi, Job card No-452) had actually worked for 100 days as VANAPOSHAK (tree plantation Guard) in 2010 but was paid no wage whatsoever because she did not pay bribe to GP officials.

In Damaki village of Vaishali district (sample village no-49), a very poor and widow labourer (Musamat Chinta Devi, Job Card No-1319) had got 90 days of NREGA job but was not paid any wage whatsoever for that work.

We found blatant discrimination against female labourers in Dhanawa (Musahar Toli) village of Sarwan GP in Gaya district (sample village no-73). There was relatively better provision of job in the village and the sample households had got about 15 days of actual average annual job per household. Six NREGA projects had been implemented in that village. However, female labourers were not provided any job in these projects because all these NREGA projects were executed by Contractors.

Delayed Wage Payment

There is inordinate delay in the wage payment to NREGA workers in Bihar. Sub-section 3 of Section 3 of the MNREGA which provides that the disbursement of daily wages shall be made on a weekly basis or in any case not later than a fortnight is being violated by most of the implementing agencies across Bihar. In many districts, the delay in wage payment is so long that workers have begun to loose faith in the NREGA. There are very few instances where wages are being paid within the stipulated period of two weeks.

Transparency, Accountability and Grievance Redressal

We found massive corruption and very serious irregularities in the implementation of the NREGA in Bihar. Very few villagers and labourers had seen muster rolls. Live muster rolls are never available at the worksites. Labourers are asked to sign on blank muster rolls. There is little transparency and accountability in the implementation of NREGA in Bihar. The mandatory Citizen Information Boards at the work sites containing essential information about the concerned NREGA projects are almost non-existent in Bihar but they have universal presence in the vouchers and bills of every NREGA project, as we found in the online NREGA MIS records.

Even after six years of the implementation of NREGA, the Grievance Redressal Mechanism in Bihar is confined to official papers and circulars only, hence, as good as non-existent.

Payment of Unemployment Allowance

Payment of unemployment allowance is unheard of. Even asking question about the payment of unemployment allowance became a cruel joke after survey in some villages where extremely deprived casual labourers had not received any NREGA employment whatsoever or even if they had got a few days of job, they either did not get any wage at all or received only partial wages or received their due wages after long wait of many months. After survey in some sample villages we stopped asking this stupid question lest we began to look like the French queen Marie Antoinette (***Upon being informed that the citizens of France had no bread to eat, Marie Antoinette, Queen-consort of Louis XVI of France, exclaimed" let them eat cake" , or" Qu'ils mangent de la brioche" in French.)***

Social Audit

In none of the surveyed villages there has been any Gram Sabha/Palli Sabha meeting for project selection or Social Audit of NREGA work. At least, none of the villagers in these surveyed villages had ever attended any Gram Sabha meeting for project selection or participated in any social audit of the NREGA projects.

We were told by the villagers and labourers in Bihar that NREGA related Gram Sabhas and Social Audits were conducted only in the official records and not on the ground. If the social audits are conducted as per the Guidelines, there would be very little scope for corruption and serious irregularities. Moreover, what is the value and credibility of the social audits which are conducted by the same functionaries and officials who have embezzled NREGA funds and have violated every provision of the Act? The social audits in Bihar have no meaningful participation of the villagers and beneficiaries; and the reports of social audit are bogus or at best perfunctory.

Accountability of DPC & PO

The District Programme Coordinator (DPC) at the district level and the Programme Officer (PO) at the Block level are two most important officials authorized and empowered respectively under Section 14 and Section 15 of the MNREGA to ensure proper, effective and corruption-free implementation of the Act. If these two officials are amiss or delinquent in the discharge of their responsibilities provided under the Act, it is impossible to ensure proper implementation of the Act and the schemes made thereunder.

The CEFS performance audit suggests that hardly any DPC or PO in the state of Bihar is discharging his/her duties enjoined by the MGNREGA; and they are directly responsible and criminally liable for many acts of omission and commission on their part.

Conclusion

Finding corruption and irregularity in the implementation of MGNREGA in any state of India is no discovery. However, the findings of CEFS performance audit in Bihar are shocking for following reasons:

1. Scale and Dimensions of corruption.
2. No improvement in the implementation/ No decline in the level of corruption/ It is as good in 2012 as it was in 2006.
3. It is happening in a rising Bihar / a state which is being widely considered/projected as a model of Good Governance under a Chief Minister with a relatively clean image.
4. Mahadalits/ Dalits who are the top priority of the Nitish Kumar Govt and who are a solid vote bank for the present ruling dispensation of Bihar are the worst victims of corruption and irregularities in NREGA.
5. The Chief Minister of Bihar is the only CM of India who has been honest enough to admit openly that there is widespread corruption in NREGA, way back in 2007 in a letter to PM; still about 73% of NREGA fund has been embezzled by concerned authorities and there has been hardly any credible action against those who are busy misappropriating most of NREGA funds in Bihar.

Recommendation

1. Order/Direct every GP of Bihar to release and paste on the walls of public buildings (schools, Panchayat Bhawans etc) the consolidated and year-wise data / total days of employment given and wages paid against every single Job card of the GP within a week. Also disclose project-wise and material -wise total expenses incurred on every project and give the quantitative, qualitative and cost break-ups of all material used.
2. Order a Judicial probe under the supervision of a sitting Judge of the Patna High Court, OR order a detailed probe by any independent Agency that is free from Bihar Govt, OR order Comprehensive Performance Audit/ Social Audit by NIRD.
3. Order proper and detailed Social Audit of all NREGA projects since 2006 in open Gram Sabhas in all 38 districts of Bihar.

Purnia District

Purnia is one of the poorest districts of Bihar. During 2007/8—20011/12 (for 2006-7 district-wise expenditure figures are not available on the online MIS data of Bihar), Purnia spent a total amount of Rs. 154 crore on the implementation of the NREGA in the district. Of this total expenditure, Purnia spent Rs 75 crore only during financial year 2010-11 and generated 46 lakh persondays of NREGA employment during this year. Of the total amount of Rs 75 crore spent during 2010/11, 90.46% NREGA fund was spent on material alone. Only 9.54% of the fund was spent on wage employment. Is NREGA employment guarantee scheme or asset creation guarantee scheme? Is asset creation the first priority of NREGA or employment generation?

According to Section 9 of Schedule II of the MGNREGA, "The cost of material component of projects including the wages of the skilled and semi-skilled workers taken up under the Scheme shall not exceed forty per cent of the total project costs." In brazen violation of this provision, Purnia spent over 90% of NREGA fund on material during 2010-11.

CEFS has conducted performance audit of NREGA in 11 sample villages of Krityanand Nagar, Banmakhi and Dhamdaha blocks; and found disturbing level of corruption and serious irregularities/illegality in the implementation of this Rural Job Scheme. We found no NREGA employment whatsoever in 2 extremely deprived and most needy dalit sample villages of the district.

CEFS performance audit suggests that about 80% of the wage component of NREGA fund spent in Purnia district during 6 years (2006/7-2011/12) has been misappropriated by implementing authorities and only about 20% of the wages have reached genuine and intended beneficiaries.

Sample Villages

1. VILLAGE NAME: PARORA

Gram Panchayat (GP)-- PARORA BLOCK--KRITYANANDNAGAR

Parora is a big but extremely deprived village of Purnia district. Of about 1000 total households in the village, about 80 per cent belong to dalit community (schedule caste-SC). About 80% households in the village are landless and very poor. They survive off odd daily wages. We surveyed 25 households in the village, all of whom belong to Musahar community (literal meaning rat eating community). Musahars of Bihar are landless, extremely poor and living definition of extreme deprivation. Their living conditions are far too worse than that of poorest

communities in Sub-Saharan Africa and it would be difficult to find any other community in any part of India who would be as deprived as Musahars. Bihar Government has included Musahars in the Mahadlits (Extremely Backward Schedule Caste –EBSC).

All the 25 households surveyed in the village are landless mahadalits who live in dehumanizing conditions and earn their livelihood by casual wage employment. However, not a single sample household in the village had received even a single day of NREGA job during the previous one year (January 2011-December 2011). The actual average annual NREGA employment (as per interview of the beneficiaries) provided to the sample households during six years of its implementation (2006–2011) is only about 5 days. All the 25 sample households put together had actually got only 658 persondays of NREGA job during entire 6 years. If 658 personday is divided by 25 households, it comes to 26. 32 days and again 26. 32 divided by 6 years comes to 4. 38 days. In other words, the actual annual average NREGA job given to the sample households is not even full 5 days.

However, when we examined the online MIS data (online job cards and muster rolls) of these sample households, we found massive fake job entries and bogus wage payments in the name of 23 out of 25 sample households (could not locate the online data of 2 households). We are shocked to find that there had been open loot of the NREGA fund in this deprived village of Purnia.

It is distressing to note that as per the online MIS data of these 23 households, total 3267 persondays of NREGA employment and corresponding wage payment has been shown in the online job cards and muster rolls of these mahadalit households. In other words, more than 80% of the job days and corresponding wage payments shown in the official records (online MIS data) of these sample households are fake and fraudulent. Therefore, over 80% of the wage money spent in this deprived village has apparently gone into the pockets of GP and Block officials and functionaries.

During entire 6 years of NREGA implementation (2006-2011), Ramsharan Rishi (job card no-660) had actually got only 29 days of job but his online job cards and muster rolls have fake job entries for 185 days and wage payment entries for Rs. 21,960. Therefore, about 84% of the wage payment shown in the name of this deprived Mahadalit has actually gone into the pockets of implementing authorities (GP and Block officials and functionaries).

Mantu Rishi (job card no-25) did not get even a single day of NREGA job during 6 years but his online job card and muster rolls have fake job entries for 184 days and bogus wage payment entries for Rs. 21, 840/. In this case, 100% of the NREGA wages officially given to this extremely poor Musahar family has actually gone into the pockets of implementing authorities.

The family of Anandi Rishi (Job card no-284) had actually got only 29 days of job during 6 years but the online MIS data has fake job entries for 185 days and bogus wage payment entries for Rs. 21,954/. In this case too about 84% of the wages have apparently been stolen by NREGA authorities.

Asharfi Rishi (job card no. 9) too had actually got only 29 days of job during 6 years (from 2006 – December 2011) but her online job cards and muster rolls have fake job entries for 199 days and bogus wage payment entries for Rs. 23,598/. In other words, about 85% of NREGA wages spent in the name of this deprived Musahar has apparently gone into the pockets of implementing authorities. Similarly, Debu Rishi (492) had actually got only 28 days of job but his online MIS data has fake job entries for 196 days and bogus wage payment entries for Rs. 23,280/. In this case too about 84% of wages have been siphoned off.

Suro Rishi (12) had got only 28 days of job but his online MIS data has job entries for 80 days. Ramdev Rishi (482) was actually given only 30 days of job but his online MIS data has fake entries for 111 days. Sadhu Rishi (134) had got only 28 days' job but has fake entries for 72 days. Shri Lila Rishi (4) had got only 28 days of job but has fake job entries for 96 days.

Manohar Rishi (39) had got only 28 days of job but his online MIS data shows fake entries for 148 days' job and Rs. 17,520 / as wage payment. Krishnadev Rishi (511) had actually got 30 days of job in 6 years but his online job cards and muster rolls have fake entries for 150 days' job and Rs. 17,712/ as wage payment. Panchanand Rishi (36) had got only 29 days' job but has 173 days of fake entry in the online MIS data. Bablu Rishi (512) got only 28 days' job but his online MIS data shows fake job entries for 160 days and bogus wage payment entry for Rs. 18,996/.

Charitar Rishi (142) had received only 36 days' job but his online job card and muster rolls have fake entry for 215 days' job. Najir Rishi (488) had got only 28 days' job but his online MIS data has fake entries for 182 days' job and Rs. 21,645 as wage payment. Mahendra Rishi (648) had got 29 days' job but has 154 days of fake entry. Kishundev Rishi (517) got 30 days' job but has fake entries for 192 days. Anand Rishi (514) got 29 days' job but has fake entry for 84 days. Bishundev Rishi (516) got only 29 days' job but his online MIS data shows 170 days of fake entry.

Kalapu Rishi (797) got only 28 days' job but has fake entry for 100 days. Pusho Rishi (43) too got only 28 days of wage employment under NREGA during 6 years but his online job card and muster rolls have fake entry for 118 days. Siyasaran Rishi (23) had got only 29 days of job but his online MIS data has fake entry for 113 days.

It is clear from the above findings that by making inflated and fake job entries in official records of deprived mahadalits, over 80% of the wage money spent in this extremely deprived village has been actually pocketed by GP and Block officials /functionaries.

According to the online MNREGA MIS data, Parora GP spent Rs. 25.69 lakh during 2010-11 and Rs. 27.48 lakh during 2011-12. The GP level expenditure data for first 4 years of NREGA implementation (2006/7—2009/10) are not available at online NREGA MIS records. As per online official data, Parora GP had provided 10,809 persondays of employment during 2010-11 and 14,132 persondays of employment during 2011-12. In other words, Parora GP spent over Rs. 53 lakh and generated 24,941 persondays of employment only during two years (2010-11 & 2011-12). Where has Rs. 54 lakh been spent and where are 24,941 persondays of jobs? Certainly not on the ground of Parora GP.

Given the fact that over 80% of the job/wage entries made in official records of Parora village are bogus and only 5 days of actual annual average employment had been given to the sample households during entire six years (2006-2011), it is apparent that by making inflated and fake job entries in official records of GP, over 80% of the wage money spent in Parora Gram Panchayat has actually been siphoned off by GP and Block officials /functionaries.

2. KAJHA KOTHI

GP: KAJHA BLOCK- KRITYANANDNAGAR

Kajha Kothi is an extremely deprived village of Purnia. Of 250 total households in the village, about 80% are dalits (Schedule Caste-SC) and mahadalits (extremely backward Schedule Caste--EBSC). About 95% households of this village are landless and eke out their living by casual wage employment. We surveyed 25 mahadalit (Musahar) households of the village who are absolutely landless and live in extreme deprivation. The villagers said that there was massive corruption in PDS (public distribution system) and ICDS (integrated child development services) was as good as non-existent.

Of 25 sample households, 8 had not received even a single day of job under NREGA whatsoever despite being extremely needy Musahars. The actual average annual employment given to these sample households during 6 years (from the beginning in 2006 till December 2011) of NREGA is not even 2 days. All the sample households put together had actually got only 231 days' job during 6 years. Moreover, they did not get full wage even for this job. All were paid only partial wage.

Dallu Rishi (job card no- 103) had actually got only 7 days' job during 6 years but his online job card and muster rolls show job entry and wage payment entry for 12 days. Agnidev Rishi (job card no-132) had actually got only 8 days' job in 6 years but his online MIS data (online job card and muster rolls) has fake job and wage entry for 36 days. Dinesh Rishi (51) did not get even a single day's job in 6 years. In fact he was denied job when he demanded. Similarly, Ramesh Rishi (1000), Vedanand Rishi (55), Prakash Rishi (2785), Ramsharan Rishi and Shyam Chand Rishi (30) did not get any job whatsoever during 6 years.

Kishori Rishi (71) had actually received no job at all in 6 years but his online MIS data has fake job and wage entry for 24 days. Chanardev Rishi (999) had actually got only 6 days' job but his online MIS data has fake job and wage entry for 42 days. Tuntun Rishi (198) had got 24 days of job but his online MIS data has fake job and wage entry for 60 days. Kishun Rishi (67) did not get even a single day's job but his online MIS data has fake job and wage entry for 36 days. Sudhir Rishi (84) had got 15 days' job but has fake job and wage entry for 18 days. Ramdev Rishi (56) had got only 5 days' job but his online records (online job card and muster rolls) show fake job and wage entry for 24 days. Radhe Rishi (199) had got 8 days' job but his online records show fake job and wage entry for 13 days. Mosamat Anakhi (11) had got 4 days' job in a road project during 2009 but did not get any wage. However, the online MIS data of this deprived widow has 18 days of fake job and wage entry.

Premchand Rishi (29) had got 30 days' job but was not paid any wage and his online job card is blank. Bindra Rishi (27) had got 14 days' job but his online records show fake job and wage entry for 30 days. Talukchand Rishi (58) had got 30 days' job and his online data also shows 30 days of job and wage payment but he was actually paid only half of the wages. Shyamlal Rishi (17) had got 8 days' job but was paid only partial wage. However, online data of Shyamlal Rishi has fake job and wage entry for 30 days.

During 6 years, Manish Rishi (166) had got NREGA job for 10 days, Badri Rishi (169) for 18 days, Janardan Rishi (31) for 16 days, Madan Rishi (32) for 16 days and Birendar Rishi (2775) for 12 days, but their online job cards are either blank or unavailable.

Given the difference between the actual job days and the job days shown in online official records as well as the fact that most households got only partial wage payment, we can say for sure that over 75% of the wage money spent in the name of deprived dalits and mahadalits of this village has actually gone into the pockets of implementing authorities.

3. KAJHA PASWAN TOLA

GP: KAJHA BLOCK- KRITYANANDNAGAR

Kajha Paswan Tola is a very poor village of Kajha Gram Panchayat. Of total 250 households in this village, about 80% are dalits (SC). Most dalits of this village are landless labourers.

It is shocking to note that during six years of NREGA (from the beginning of 2006 till December 2011), not a single household of Kajha Paswan Tola had received even a single day of job under NREGA, despite being most needy and eligible.

4. HARIPUR MUSAHARI

GP: KAJHA BLOCK- KRITYANANDNAGAR

Haripur Musahari is an extremely deprived and entirely Mahadalit village of Kajha Gram Panchayat. All the 100 households are Musahars who are absolutely landless and textbook case of deprivation and poverty. They earn their livelihood by odd daily wages.

It is shocking to note that not a single household of this village was given even a single day's NREGA employment during 6 years (from the beginning of NREGA in 2006- December 2011), despite all of them being most needy labourers. Most of the households did not receive even job cards. Of 25 sample households surveyed in the village, 13 did not have job cards.

However, when we checked online job cards of the 12 sample households who had got job cards but no job at all, we found fake job and wage entries in 8 job cards. The online job card of Umesh Rishi (job card no-912) has fake job and wage entry for 6 days, Gainu Rishi (928) has fake entry for 27 days, Govind Rishi (943) has fake entry for 6 days, Manikchand Rishi (921) has fake entry for 16 days, Fakirchand Rishi (918) for 6 days, Kamal Rishi (941) for 12 days, Shivlal Rishi (916) for 6 days and Munna Rishi (38) has fake entry for 24 days.

Findings through Direct Investigation Methodology

It is more shocking against the fact that Kajha Gram Panchayat claims in the official records (online MIS data) that it spent Rs. 36.36 lakh during financial year 2010-11 and Rs. 25.77 lakh during 2011-12 on MNREGA (Expenditure figures for previous years are not available on online MIS data). In other words, over Rs. 62 lakh has been spent only during two years. As per online MIS data, Kajha GP provided 17,574 persondays of wage employment during 2010-11 and 8659 persondays of wage employment during 2011-12. If Kajha GP has spent so much fund and provided so much employment in just two years, it must have spent much more funds and provided much more persondays of job during entire six years (2006/7—2011/12). To whom

have they given wage employment? We found no NREGA employment at all in two sample villages and less than 2 days of actual average employment but massive fake job entries in the third sample village (Kajha Kothi) of the GP.

Given the fact that Rs 62 lakh has been spent only in two years in Kajha GP and we found zero job in two sample villages and less than 2 days of average employment in the other sample village, over 60% of fake job entries and partial wage payment, we can say for sure that about 80-90% of the NREGA wage fund spent in Kajha Gram Panchayat has been pocketed by implementing authorities.

Findings through Indirect Investigation Methodology

The total persondays of employment generated during 2 years is 26233 persondays (17,574+8659). If the total persondays of 2 years is divided by 2, we get the figure of 13116.5 persondays; and this can be treated as average total annual persondays of employment generated in official records of the GP. If 13116 persondays of total annual employment is divided by total number of job cards in use in the GP (1041), we get about 12 days of annual average employment per household of the GP (per job card in use in GP). In other words, the online MIS data of Kajha GP shows 12 days of average annual job per household, whereas CEFS survey in 3 poorest and most needy sample villages of the GP found less than 1 day (0.7 day) of actual average annual job per household (75 sample households of 3 sample villages put together) in the GP. What does it suggest? It suggests that less than 10% of job days shown in official records of Kajha GP are genuine and over 90% of the job entries are bogus. In other words, about 90% of wages paid during entire six years (2006/7—2011/12) in Kajha GP had actually been misappropriated by implementing authorities through fake job entries in the official records.

Total proportion of wages siphoned off in Kajha GP: about 90%

Modus Operandi of Siphoning off NREGA Wages

During our survey in Kajha GP, we came to know that there were large number of such households who were prosperous and never worked under NREGA but they had given their job cards and pass books to GP functionaries/officials on commission basis (10-15%) to be misused for massive fake job entries and bogus wage payments. The job card holders who give their job cards on commission basis also give commitment that in case of any inquiry they would give false statements that they had actually worked for the number of days and projects mentioned in their job cards /muster rolls/pass books. Since the really needy and bonafide labourers demand actual wage employment and refuse to give their job cards on the commission basis, they are denied job under NREGA. That is the real reason why the poorest dalits and mahadalits

of a Gram Panchayat which had spent Rs. 62 lakhs in just two years have been hardly provided any job during six years of NREGA.

The wage component of NREGA has been siphoned off in 3 ways:

First, by making fake and inflated job entries in the official records (muster rolls and job cards) of poor labourers.

Second, by misusing job cards of non-labourers and prosperous households for making huge fake job entries in their official records and siphoning off massive amounts of NREGA wages after paying 10-15% as commission to these non-working job card holders. While the landless, poorest and most needy households (mahadalits and dalits) have hardly got any wage employment under NREGA, the online MIS data of Kajha GP shows huge job entries in the job cards of land-owning, non-working and relatively prosperous communities like Thakur, Yadava and Sah. Thakurs are Brahmins and it is almost impossible that they would actually work under NREGA, but 38 online job cards of Thakurs show huge job entries. It is obvious that all these job cards of Thakurs have been used for fake job entries after paying some commission to job card holders. Similarly, 243 job cards of Yadavas, 44 job cards of Sah and 110 job cards of Mahaldar households have massive job entries in their online job cards. Some of them may have actually worked under NREGA, but majority of them are ghost workers (those who actually have not worked but given their job cards for fake job entries and get in return 10-15% of siphoned off wages as commission).

Third, through non-payment or only partial payment of the due wages to workers.

In this way, over 80% of the wage money has been siphoned off by implementing authorities of Kajha Gram Panchayat without giving any actual wage employment to the really needy households. We have sufficient reasons to believe that all this is done in complicity with Block officials/functionaries and in most cases the district authorities are also direct or indirect party to this loot. Without complicity of Block and District authorities, open loot of this magnitude is impossible.

5. CHAKALA MUSAHARI

GP: RAHUA BLOCK- KRITYANANDNAGAR

Chakala Musahari is a very poor village of Rahua GP. Of 400 total households, about 90% are Masahars (mahadalit) who are landless and extremely deprived labourers.

During entire 6 years (2006- December 2011) of NREGA, only one project (during February-May 2011) had been implemented in this Musahar village. In other words, Musahars of this village

did not get any job whatsoever during first 5 years of NREGA. The actual average annual job given to the sample households during 6 years is only 5 days. Of 25 households surveyed, 7 had received no job whatsoever.

We have found massive corruption through fake job entries and only partial wage payment in this village. Kaleshwar Rishi (job card no-1134) had actually got 30 days' job but he was paid only Rs 1700/ as wage whereas his actual wage would be Rs 3600 (during 2011 daily wage in Bihar was Rs. 120 per day). His online job card has fake job and wage entry for 101 days. Rajkumar Rishi (job card no-1144) had actually got only 30 days' job but his online job card has fake job and wage entry for 73 days. Sulekha Devi (1139) had got 30 days' job but was paid only Rs 1700 as wage whereas her due wage would be Rs 3600. Her online job card has job entry for 32 days. Hardev Rishi (1278) had worked for 30 days but was paid only Rs 2100/, and his online data has job entry for 33 days.

Baijnath Rishi (1140) had worked for 30 days but was paid only Rs 1800/ as wage. His online data shows fake job and wage entry for 45 days. Gurusahai Rishi (1507) had worked for 30 days but received only Rs 900/ as wage. His online job card has inflated job and wage entry for 51 days. Jito Rishi (1136) had worked for 30 days but was paid only Rs 1000/. Arjun Rishi too (1477) had got 30 days' job but received only Rs 1700/ as wage. His online job card has entry for 32 days.

Kailash Rishi (1147) had got job for 32 days but received only Rs. 1500/as wage. His online job card has inflated job and wage entry for 74 days. Pachu Rishi (1141) got only 30 days' job but his online job card has inflated entry for 63 days. Nandlal Rishi (1137) got 30 days' job but was paid only Rs 1500 and his online job card has inflated entry for 38 days. Chamaru Rishi (1528) got 30 days' job but was paid only Rs 1100/. Arun Rishi (1269) had worked for 32 days but got only Rs 700/ as wage. His online job card has inflated job and wage entry for 44 days. Bino Rishi (1272) had got 30 days of job but was paid only Rs 1600/.

Shambhu Rishi (1284) had worked for 15 days but got only Rs 1100/. Raju Rishi (1129) had worked for 30 days but his online job card shows inflated job and wage entry for 68 days. Jagdish Rishi (1775) had got 30 days' job but was paid only Rs 1300/. Kamaleshwari Rishi (1273) had got only 26 days of job but his online job card has inflated job and wage entry for 45 days. Madan Rishi (1271) had actually got 30 days' job but his online job card has inflated job and wage entry for 52 days. Shankar Rishi (1504) had worked for 30 days but received only Rs 600/ as wage. Musamat Gholati Devi (1782) too had worked for 30 days but got only Rs 700/ as wage. Nirmal Rishi (1274) had actually worked for 60 days but received only Rs,700 as wage whereas his due wage would be Rs 7200/. In other words, Nirmal Rishi received only about 10% of due wage and the remaining 90% went into the pockets of implementing authorities.

Our calculation suggests that over 70% of the NREGA wages shown in online MIS data of Chakala Musahari have actually been pocketed by implementing authorities.

6. KALYANPUR PASWANTOLA

GP: RAHUA BLOCK- KRITYANANDNAGAR

Kalyanpur Paswan Tola is a small but entirely dalit village. Almost all households are landless labourers. Of 25 households surveyed, 7 had not secured even a single days' job in 6 years. The actual average annual job given in this dalit village is only 1 day per household and many of the workers did not get full wage even for that.

Pawan Paswan (921) had got no job whatsoever but his job card (job card in the possession of beneficiary) had fake job entry for 7 days. Bechan Paswan (937) too did not get any job but there was fake entry for 7 days in his job card. Brahmdev Paswan (904) had actually got only 9 days' job in 6 years but his online job card has inflated entry for 18 days. Devender Paswan (902) had received only 7 days' job but his online job card has inflated entry for 18 days. Many households in the village do not have even job cards.

Given the abysmal performance of NREGA in two most deprived mahadalit/dalit villages of Rahua Gram Panchayat (GP), it is shocking to know that during just 2 years (2010-11 & 2011-12) this Gram Panchayat had spent over Rs. 54 lakh on NREGA. According to the online MNREGA MIS data, Rahua GP spent Rs. 30.08 lakh during 2010-11 and Rs. 24.18 lakh during 2011-12. The GP level expenditure data for first 4 years of NREGA implementation (2006/7—2009/10) are not available at online NREGA MIS records. Rahua GP claims that it had provided 17,192 persondays of employment during 2010-11 and 12,340 persondays of employment during 2011-12.

As we have already shown the ground reality about NREGA in two most deprived and needy sample villages of Rahua, it is not so difficult to understand as to where has Rs. 54 lakh gone? Most of this has apparently been embezzled by implementing authorities. The modus operandi of the embezzlement is same as in Kajha GP; first, denial of job to actually needy and most deprived households (mahadalits/ dalits), second, massive inflated and fake job/wage entries in official records of poor and needy households, third, huge fake job/ wage entries on the official records of prosperous and non-working households and paying 10-15% of embezzled amount as commission to them (locally called commission job cards), and fourth, only partial payment of wages. *The online job cards of Rahua GP show massive job/wage entries on many job cards belonging to Brahmins (Thakur, Jha, Mishra) and others (Rai, Sah, Yadav). All job cards of Brahmins and majority of job cards belonging to others (non-dalits) are likely to be commission job cards and have been used for embezzlement of NREGA fund.*

Our calculations suggest that more than 70% of the NREGA fund spent in Rahua Gram Panchayat has been siphoned off.

7. GANESHPUR PASWANTOLA

GP: GANESHPUR BLOCK: KRITYANANDNAGAR

Ganeshpur Paswan Tola is an entirely dalit village. About 70% households of the village are landless labourers. Our survey among 25 sample households of Ganeshpur village suggests that actual average annual job given in this dalit village is only about 6 days per household during 6 years against the entitlement of 100 days. We could not access reliable online job records of 7 households. However, we managed to access reliable online job records of 17 sample households and compared the same with the actual job days of the households (as per interview of beneficiary). This comparison shows that over 45% of the job entries on the online job cards are bogus. Please see the comparative job chart below:

Village Job Chart: Ganeshpur

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	BILLU PASWAN	1368	30	173
2	BIJAY PASWAN	1369	30	96
3	DUKHAN PASWAN	1085	20	54
4	BINOD PASWAN	1089	20	30
5	BHIM PASWAN	1083	27	48
6	SANJAY PASWAN	1385	25	36
7	AWADHESH PASWAN	1084	30	54
8	AMOD PASWAN	1082	35	96
9	SHIVNARAYAN PASWAN	1561	30	78
10	PHULO PASWAN	1384	20	30
11	JAGDISH PASWAN	1067	45	64
12	SURESH PASWAN	1382	60	72
13	DHRUVLAL PASWAN	1091	35	36
14	VIKAS PASWAN	1562	60	118
15	ASHOK PASWAN	1069	60	72
16	PRAKASH PASWAN	1071	24	24
17	CHANA PASWAN	1098	60	66

An examination of online job cards of Ganeshpur GP suggests that majority of dalits/mhadalits (who are poorest and most needy) had not received any NREGA employment whatsoever during six years, but there are large number of online job cards in the name of relatively prosperous and non-labour households (Thakur,Singh,Yadav,Sah) with massive job entries. Most of these cards are obviously commission cards used for embezzlement of NREGA fund through bogus job entries.

According to the online NREGA MIS data, Ganeshpur GP spent more than Rs 45 lakh and generated employment for 17050 persondays only during two years (2010-11 & 2011-12). Where has Rs. 45 lakh been spent? Certainly not on the employment to needy and deserving. Most of this has apparently been embezzled by implementing authorities.

The modus operandi of the embezzlement is same as in previous GPs; first, denial of job to actually needy and most deprived households (mahadalits/ dalits), second, massive inflated and fake job/wage entries in official records of poor and needy households, third, huge fake job/wage entries on the official records of prosperous and non-working households and paying 10-15% of embezzled amount as commission to them (locally called commission job cards).

As we have already shown that majority of dalits/mahadalits have got no job at all or very little job, over 45% of fake job entries found in the online job cards of the sample village, and large number of commission job cards used for massive fake job entries; we can say with reasonable confidence that over 70% of NREGA fund spent during 6 years (2006-7—201-12) in Ganeshpur Gram Panchayat has been siphoned off.

8. MAJHUA PREMRAJ HARIJAN TOLI (POKHAR TOLA)

GP: MAJHUA PREMRAJ BLOCK: BANAMAKHI

100% of the households in this sample village are mahadalit landless labourers. The actual average annual job given to the sample households is less than 2 days per household (226 days of total job to 25 sample households put together during entire 6 years). Only about half of the due wages were paid to workers and the remaining half embezzled. About 80% job entries are bogus as shown in the job chart below. The performance audit suggests that over 85% of the NREGA fund spent in this sample village was siphoned off.

Village Job Chart: Majhua Premraj

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	SONELAL RISHI	624	0	55
2	RAMCHANDRA RISHI	622	1	103
3	BECHAN RISHI	625	3	48
4	RAJ KISHOR RISHI	626	3	7
5	BINDESHWARI RISHI	627	3	48
6	RAJO RISHI	608	4	7
7	BHUTAY RISHI	619	21	24
8	BALESHWAR RISHI	607	10	81
9	NAGESHWAR RISHI	632	24	24
10	PURAN RISHI	45	20	127
11	BHARAT RISHI	617	12	48
12	JOGINDER RISHI	240	7	26
13	VISHUNDEV RISHI	14	7	145
14	PANCHU RISHI	611	15	24

9. HARBANGA MUSAHARI-AKHTIYARPUR (WARD NO. 9)

GP: MAJHUA PREMRAJ BLOCK: BANAMAKHI

100% of the households (200) in this sample village are extremely deprived mahadit landless labourers. There has been relatively better provision of NREGA employment in this village and 2-3 members of each household in the village had worked in 4-5 projects during six years. Most households had got 150- 200 days' job during entire 6 years. The actual average annual job given to the sample households is about 31 days per household. However, it is distressing to note that no household in this extremely deprived Musahar village was paid more than Rs. 2000-3000 as wage for the entire job of 6 years. In other words, less than 20% of the due wages had been paid to these mahadalit labourers and more than 80% of the due wages had been apparently misappropriated by implementing authorities. Almost all job cards and pass books of this deprived village were in the custody of Rojgar Sewak since the beginning (2006-7) and hardly anyone in the village had ever seen his/her job card or pass book. The villagers said that there was massive corruption in the NREGA and PDS (public distribution system) in their village. All the villagers were very agitated about embezzlement of their due wages.

According to the online NREGA MIS data, Majhua Premraj GP spent more than Rs 82 lakh and generated employment for 55,112 persondays only during two years (2010-11 & 2011-12).

On the basis of survey findings in 2 sample villages of Majhua Premraj GP, we can say for sure that there has been open loot of NREGA fund in this deprived Gram Panchayat and over 80% of the NREGA fund spent in this GP during 6 years (2006-7—2011-12) was embezzled by implementing authorities.

10. JIYANGANJ MADHYA TOLA

GP: JIYANGANG BLOCK: BANAMAKHI

Jiyanganj Madhya Tola is an extremely deprived village of Purnia. Of total 100 households in the village, 45 are landless mahadalits. Our survey among 25 mahadalit households of Jiyanganj suggests that actual average annual job given in this deprived village is only about 3 days per household during 6 years against the entitlement of 100 days. We could not access reliable online job records of 15 households. However, we managed to access reliable online job records of 10 sample households and compared the same with the actual job days of the households (as per interview of beneficiary). This comparison shows that over 80% of the job entries on the online job cards are bogus. Please see the comparative job chart below:

Village Job Chart-3: jiyanganj

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	RAMBILAS RISHI	697	8	93
2	MAHISHCHAND RISHI	723	15	50
3	AMARIKA DEVI	691	7	8
4	CHAMAKLAL RISHI	616	8	14
5	KHUSARO RISHI	692	18	87
6	RAJENDRA RISHI	718	20	112
7	CHHITAN RISHI	625	15	91
8	BADARI RISHI	694	72	175
9	PARMESHWAR RISHI	678	12	13
10	KRITYANAND RISHI	615	24	214

It is shocking to note that these poor households were actually paid less than 10% of their due wages. Rambilas Rishi (697) had worked for 8 days but did not get any wage whatsoever. Rameli Rishi (736) got 15 days' job but received only Rs. 200/ as wage. Premchand Rishi (1341) worked for 5 days but got no wage. Dukhan Rishi (1331) worked for 20 days but got only Rs.

100/. Mila Devi (1330) worked for 14 days but got only Rs 200/. Kulo Rishi (1332) worked for 22 days but did not get any wage despite demanding the same many times. Kulanand Rishi (1356) worked for 20 days but got only Rs 100/. Musamat Kiran Devi (1336) worked for 28 days but was paid only Rs. 800/. Musamat Sumitra Devi (1336) got 14 days' job but was paid only Rs. 400/. Kilori Rishi (737) worked for 20 days but got only Rs 200/. Sarvelal Rishi (689) worked for 14 days but got only Rs 300/. Parmanand Rishi (698) worked for 38 days but got only Rs 500/. Chhitan Rishi (625) worked for 15 days but got only Rs 100/. Badari Rishi (694) had worked for 72 days but got only Rs 500/ as wage. Musamat Shanichari Devi (1344) got only Rs 500 for 20 days of job and Mantu Rishi (614) got only Rs. 400 for 15 days' job.

An examination of online job cards of Jiyanganj GP suggests that majority of dalits/mhadalits (who are poorest and most needy) had not received any NREGA employment whatsoever during six years, but there are large number of online job cards in the name of relatively prosperous and non-labour caste households (Thakur, Mahato, Sharma, Yadav, Mahaldar, Sah) with massive job entries. Most of these cards are obviously commission cards used for embezzlement of NREGA fund through bogus job entries.

According to the online NREGA MIS data, Jiyanganj GP spent more than Rs 55 lakh and generated employment for 37,875 persondays only during two years (2010-11 & 2011-12). Where has Rs. 55 lakh been spent? Certainly not on the actual employment to needy and deserving households of Jiyanganj. Most of this fund has apparently been embezzled by implementing authorities through payment of less than 10% of the due wages to labourers, denial of job to actually needy and most deprived households (mahadalits/ dalits), over 80% inflated and fake job/wage entries in official records of poor households as shown in the above job chart, huge fake job/ wage entries on the official records of prosperous and non-working households and paying 10-15% of embezzled amount as commission to them

Taking into account all the above findings, we can say with reasonable confidence that over 90% of NREGA fund spent during 6 years (2006/7—201/12) in Jiyanganj Gram Panchayat has been misappropriated by implementing authorities.

11. SIHULI RISHI TOLA (Sarsi Istamrar)

GP: SARASI BLOCK: DHAMDAHA

95% of the households in the sample village are mahadit landless labourers. The actual average annual job given to the sample households is about 4 days per household. Only about half of the due wages were paid to workers and the remaining half embezzled. About 73% job entries are bogus as shown in the job chart below. Large number of commission job cards with massive job entries found (belonging to upper castes like Jha, Mishra, Thakur, Singh).

According to the online NREGA MIS data, Sarsi GP spent more than Rs 68 lakh and generated employment for 29,295 persondays only during two years (2010-11 & 2011-12).

The performance audit suggests that over 80% of the NREGA fund spent in Sarsi GP during 6 years (2006/7—2011/12) was embezzled by implementing authorities through payment of only about half of the due wages to labourers, over 73% inflated and fake job/wage entries in official records of poor households as shown in the above job chart, denial of job to actually needy and most deprived households (mahadalits/ dalits) and huge fake job/ wage entries in the official records of prosperous and non-working households (commission job cards).

Village Job Chart-4: SIHULI

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	SAVITRI DEVI	599	15	27
2	MOHAN RISHI	420	30	125
3	SURESH RISHI	1168	10	40
4	RADHIYA DEVI	410	28	101
5	SAMBO DEVI	283	30	91
6	LAXMI DEVI	433	0	41
7	SUGANI DEVI	417	32	85
8	MITHILESH RISHI	1300	30	48
9	SAVITRI DEVI	808	18	54
10	LALMA DEVI	404	18	113
11	MANTU RISHI	1171	30	33
12	BECHANI DEVI	278	25	171
13	JHAKASU RISHI	1051	25	41
14	CHANDRIKA DEVI	1118	14	54
15	RAMSADI RISHI	1069	18	37
16	POONAM DEVI	286	25	126
17	DHANANJAY RISHI	607	5	93
18	JANGBAHADUR RISHI	742	25	71
19	HEMA DEVI	588	22	113
20	CHAMANI DEVI	1292	20	29
21	JAYANTI DEVI	594	23	80
22	MEENA DEVI	611	25	146

Katihar District

Katihar is one of the poorest districts of Bihar. According to online NREGA MIS data, during 2007/8—2011/12 (for 2006-7 district-wise expenditure figures are not available at the online MIS data of Bihar), Katihar spent a total amount of Rs. 291 crore on the implementation of the NREGA in the district. During 2008/9-2011/12 (district level employment figures for first 2 years -2006/7-2007/8 not available on NREGA MIS data), Katihar generated total employment of 146 lakh persondays.

CEFS has conducted performance audit of NREGA in 10 sample villages of Hasanganj block; and found massive corruption and serious irregularities/illegalities in the implementation of this Rural Job Scheme. We found no NREGA employment whatsoever in 2 deprived and most needy sample villages of the district.

CEFS performance audit suggests that about 70% of the wage component of NREGA fund spent in Katihar district during 6 years (2006/7-2011/12) has been misappropriated by implementing authorities and only about 30% of the wages have reached genuine and intended beneficiaries.

12. BAGHAWA KOL

GP: JAGANNATHPUR BLOCK: HASANGANJ

99% of the households in Baghawakol are poor adivasis (Schedule Tribe-ST). The actual average annual job given to the sample households is about 9 days per household. Those who had worked for 2-3 weeks in a NREGA project implemented during December 2010 had not received their wages even at the time of survey in January 2012. Comparative analysis of actual total employment (as per beneficiary interview) and total employment shown in online job cards of 19 households (reliable official job data of remaining 6 sample households not available online) suggests that about 60% job entries in online job cards are bogus as shown in the job chart below. Therefore, at least 60% of the wage money spent in this poor adivasi village during six years (2006/7---2011/12) was apparently siphoned off through bogus job and wage entries in official records.

Village Job Chart: BAGHAWA KOL

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	RAJKUMAR ORAON	2147	48	74
2	SUSHILA DEVI	1248	15	50
3	RAGOLI KUMARI	1251	57	212
4	SUKHMARIYA DEVI	1263	109	142
5	SURAJO DEVI	2153	77	155
6	SHILA DEVI	2187	96	130
7	KAUSHALYA DEVI	23	36	144
8	SAHADEV ORAON	2151	77	97
9	SHIVNARAYAN ORAON	1270	59	163
10	MUSAMAT GUJARI	2166	51	54
11	RIDIYA DEVI	1868	30	161
12	NIRMALA KINDO	2268	14	47
13	SURESH ORAON	2169	46	185
14	SHAKUNTALA DEVI	1251	53	232
15	MILI KUMARI	1258	58	173
16	KANCHAN KUMARI	2156	72	125
17	JHAKIYA DEVI	1243	60	71
18	PHUL KUMARI	1280	120	180
19	RAMLAL ORAON	1245	0	126

13. KAJIWADI

GP: JAGANNATHPUR BLOCK: HASANGANJ

75% households of this adivasi village are landless labourers. The actual average annual job given to the sample households is about 12 days per household. Those who had worked for 2-3 weeks in a NREGA project at Durga Temple implemented during December 2010 had not received their wages for one week even at the time of survey in January 2012. Comparative analysis of actual total employment (as per beneficiary interview) and total employment shown in online job cards of 16 households (reliable official job data of remaining 9 sample households not available online) suggests that about 40% job entries in online job cards are bogus as shown in the job chart below. Therefore, at least 40% of the wage money spent in this poor adivasi

village during six years (2006/7---2011/12) was apparently siphoned off through bogus job and wage entries in official records.

Village Job Chart: KAJIWADI

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	RATILAL ORAON	1062	94	105
2	PITAMBAR ORAON	1048	79	132
3	MANILAL ORAON	1057	110	123
4	DINESH ORAON	1078	71	130
5	MOSAMAT MAKHIA	1045	52	89
6	NANDLAL ORAON	1091	83	139
7	PHAGU ORAON	1050	77	94
8	RAMA ORAON	1100	102	128
9	WALI DEVI	40	60	100
10	MOHINI DEVI	1068	34	90
11	RASIKLAL ORAON	1077	54	60
12	MOSAMAT RASIYA	1040	56	71
13	PHULMANTI DEVI	1063	58	148
14	LAXMI SAH	613	48	65
15	RUDANA DEVI	1086	71	106
16	SAKHIYA DEVI	1092	48	54

14. MAHAMADIYA

GP: JAGANNATHPUR BLOCK: HASANGANJ

Of 200 total households in Mahamadiya, about 40% are landless labourers and most of the remaining are farmers with agricultural land and relatively prosperous. We surveyed 25 labourer households who are either adivasi or OBC (other backward caste-OBC). It is shocking to note that out of 25 surveyed households, only 2 had got some NREGA employment and remaining 23 sample households had not received even a single day of NREGA job during 6 years (2006- December 2011). Sadanand Sah (1533) and Jogi Mahaldar (1554) had got 90 days' job each during 6 years.

Villagers told us that there was massive corruption in the implementation of NREGA in their Gram Panchayat. Every job card holder had to pay Rs300-400 as bribe for issue of job card. They told us that really needy and deserving households had been given no job at all or very few days' job whereas those who were relatively prosperous and did not work as labourers had given their job cards to GP functionaries on commission and were paid 10-15% of the embezzled wages through massive fake job entries on their job cards.

According to the online NREGA MIS data, Jagannathpur GP spent more than Rs 54 lakh and generated employment for 24,799 persondays (12399. 5 persondays per year) only during two years (2010-11 & 2011-12). Given the dismal state of employment found in the sample villages, where has Rs. 54 lakh been spent?

The performance audit suggests that over 70% of the wage component of NREGA fund spent in Jagannathpur GP during 6 years (2006/7—2011/12) was embezzled by implementing authorities through over 50% inflated and fake job/wage entries in official records of poor households as shown in the above job charts of 2 sample villages, denial of job to actually needy and most deprived households and huge fake job/ wage entries on the official records of prosperous and non-working households (Bogus Beneficiaries /Commission job cards), and only partial wage payment in Kajiwadi.

Total proportion of wages siphoned off in Jagannathpur GP: over 70%

15. KALSAR (ORAON TOLA)

GP: KALSAR BLOCK: HASANGANJ

Of total 25 sample households surveyed in this village, no one had got even a single day's job during 6 years (2006-December 2011). However, online job cards of 11 sample households have bogus job entries.

The online job card of Musamat Aibe (job card no-590) has fake job entry for 52 days and bogus wage payment entry for Rs. 6250/. Similarly, online job card of Sita Oraon (523) has fake job entry for 46 days and bogus wage entry for Rs. 4558/. The online job card of Ramesh Oraon (509) has fake job entry for 11 days, Rajesh Oraon (575) has fake entry for 5 days, Rajkumar Oraon (553) for 6 days, Basant Oraon (548) for 27 days, Mantu Oraon (531) for 22 days, Dulari Devi (2046) for 6 days, Ramkhelan Oraon (587) for 22 days, Janato Oraon (519) for 6 days and Madhuri Oraon (522) has fake job entry for 18 days. In total, there is 221 days of fake job entry in online job cards of 11 sample households.

16. GODAIYA

GP: KALSAR BLOCK: HASANGANJ

This extremely deprived and entirely Musahar village did not get any job whatsoever during 6 years. Some households had got 5-6 days' job in 2008 but did not get any wage for that.

However, online job cards of 10 sample households have bogus job and wage entries. Meera Devi (1897) has 24 days' bogus job entry, Rubi Devi (1894) has 12 days, Bipin Rishi (404) for 6 days, Dinesh Rishi (417) for 12 days, Sitaram Rishi (401) for 12 days, Binod Rishi (413) for 12 days, Nisha Devi (1896) for 12 days, Sulekha Devi (1883), Tara Devi (429) and Ramwati Devi (12) each has bogus job entry for 12 days.

17. ADHOURA

GP: KALSAR BLOCK: HASANGANJ

Of 25 Musahar households surveyed, only one had got 5 days' job and remaining 24 had not received even a single day's job under NREGA during 6 years. Many do not have even job cards.

Only Phudi Rishi whose job card was in the custody of Mate had got 5 days' job. Chamaru Rishi (558) had got no job at all but his online job card has fake job entry for 20 days.

18. BHARRA

GP: KALSAR BLOCK: HASANGANJ

The actual average annual job given to the sample households is about 12 days per household. Since the job entries in the online job cards of this village is incomplete/faulty, we could not compare the actual job days with official job days. However, we managed to detect inflated job entries in the online job cards of 2 samples. Bimal Oraon (1626) had got only 18 days of job but has 24 days' job entry in the online job card. Rauwa Devi (1624) had got only 6 days' job in 6 years but her online data has bogus job entry for 46 days.

19. CHANDELI (ORAON TOLA)

GP: KALSAR BLOCK: HASANGANJ

The actual average annual job given to 25 adivasi sample households in this village is less than 4 days per household during 6 years (2006- December 2011) against the entitlement of 100 days. About 65% of job and wage entries on the online job cards are fake as shown in the comparative job chart below.

Village Job Chart: CHANDELI

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	JANAKI ORAON	292	15	62
2	KULDEV ORAON	257	12	20
3	JAGESHWAR ORAON	287	36	67
4	MANTU ORAON	1489	36	62
5	NEHRU ORAON	272	15	28
6	RAMLAL ORAON	293	60	72
7	MAHABIR ORAON	294	30	102
8	MAHALU ORAON	284	15	56
9	SAHDEV ORAON	256	12	77
10	SHIVNARAIN ORAON	259	30	105
11	LAKHINDER ORAON	1485	15	43
12	SHIVCHARAN ORAON	296	15	38
13	LEECHAWA ORAON	1483	15	118

20. HARKHA

GP: KALSAR BLOCK: HASANGANJ

This sample village has adivasi and Musahar (mahadalit) both and our samples also included both communities. All sample households are landless labourers who live off odd daily wages. During entire 6 years, there was only one NREGS work (earth work at local school) done for 2 days in 2008. In other words, sample households had got only 2 days' job during 6 years. The labourers were paid only Rs. 100/ as wage for 2 days.

21. RAMPUR (TINGACHHIYA)

GP: KALSAR BLOCK: HASANGANJ

Most job cards of the village were in the custody of GP functionaries. The actual average annual job given to 25 sample households in this adivasi village is about 6 days per household during 6 years (2006- December 2011) against the entitlement of 100 days. We found open loot of NREGA fund in this village. About 70% of job and wage entries on the online job cards are fake as shown in the comparative job chart below.

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	BHUJI ORAON	1965	15	98
2	URMILA DEVI	1956	38	116
3	NEERO DEVI	1928	8	72
4	PATO DEVI	605	25	104
5	MUSAMAT KABUTARI	1927	38	77
6	MU. LILA	679	36	126
7	MU. RATUA	680	33	129
8	RUKMANI DEVI	656	30	51
9	RAMIYA DEVI	617	90	133
10	VIJAY ORAON	635	45	100
11	GHANASHYAM PARIHAR	1957	60	162
12	VISHWANATH MANDAL	1955	30	44
13	MU. PARBATI	1939	40	100
14	JHAKIYA DEVI	1934	30	148
15	RAJIV ORAON	1966	0	38
16	PRAKASH MANDAL	1947	0	80
17	BHOLA ORAON	1921	5	27
18	NANDLAL ORAON	1960	7	11
19	SOMA ORAON	1932	25	44
20	ARJUN PARIHAR	1948	50	116
21	PHULO DEVI	1926	28	120

According to the online NREGA MIS data, Kalsar GP spent more than Rs 55 lakh and generated employment for 18,849 persondays (9424. 5 persondays per year) only during two years (2010-11 & 2011-12). Given the dismal state of employment found in the sample villages (no job at all in 3 sample villages), where has Rs. 55 lakh been spent?

According to the online NREGA MIS data, total number of job cards in use is 717 in the GP. Analysis of this online data (9424 persondays per year divided by 717 job cards in use) suggests that about 13 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in 7 villages of the GP suggests that only about 3 days of actual average annual job per household (175 sample households of 7 villages put together) was provided, online official records show 13 days of average annual employment per household in

the GP. What does it suggest? It suggests that about 75% of the job entries in official records are fake and bogus. In other words, about 75% of the NREGA wage fund spent in Kalsar GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in Kalsar GP: over 75%

BEGUSARAI DISTRICT

BEGUSARAI IS A PHASE –II DISTRICT WHERE NREGA STARTED IN 2008. THEREFORE, THE PERIOD OF PERFORMANCE AUDIT IS ONLY 4 YEARS (2008/9-2011/12), UNLIKE THE PHASE-I DISTRICTS WHERE NREGA STARTED IN 2006 AND THEIR AUDIT PERIOD IS 6 YEARS (2006-2011/12)

According to online NREGA MIS data, during 2008/9—20011/12, Begusarai spent a total amount of Rs. 284 crore on the implementation of the NREGA in the district and generated 146 lakh persondays of total employment during this period.

CEFS has conducted performance audit of NREGA in 11 sample villages of Bakhari and Gadhapura blocks; and found massive corruption and serious irregularities/illegalities in the implementation of this Rural Job Scheme.

CEFS performance audit suggests that about 62 per cent of the wage component of NREGA fund spent in Begusarai district during 4 years (2008/9-2011/12)has been misappropriated by implementing authorities and only about 38 per cent of the wages have reached genuine and intended beneficiaries.

22. VILLAGE NAME: KARNPUR

GP: BAGWAN BLOCK: BAKHARI

Karnpur is an extremely deprived and entirely Musahar (mahadalit) village. Of 300 total households, 95% are landless labourers. Due to lack of wage employment in and around the village, there is very high distress migration from this village. The actual average annual job given to 25 sample households in this dalit village is just 2 days per household during 4 years (2008--- December 2011, Begusarai is a phase II district where NREGA started in 2008) against the entitlement of 100 days. We found massive corruption and open loot of NREGA fund in this village. About 65% of job and wage entries in the online job cards of this sample village are fake as shown in the comparative job chart below.

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	RANJAN DEVI	1010	5	27
2	LALBAHADUR SADA	133	20	30
3	GANGIYA DEVI	967	9	26
4	CHAMARU SADA	289	15	21

5	DAYAJI DEVI	1661	16	34
6	SUGIYA DEVI	1021	9	41
7	TETARI DEVI	1365	15	15
8	SOHANTA DEVI	970	5	41
9	DAYAVATI DEVI	1016	9	38
10	LALITA DEVI	1027	13	39
11	RUBINA DEVI	1002	9	39
12	SHANTI DEVI	1659	9	16
13	AMALA DEVI	973	9	40
14	SHANTI DEVI	1372	8	20
15	RAJKUMAR SADA	998	6	19
16	MARANI DEVI	1656	9	12
17	ANIK SADA	20	9	27
18	SAHDEV SADA	130	4	15
19	BASANTI DEVI	982	5	34
20	PARMILA DEVI	989	7	34

23. VILLAGE NAME: ABHUAR

GP: BAGWAN BLOCK: BAKHARI

Abhuar is also an extremely deprived and entirely Musahar (mahadalit) village. Of 350 total households, 100% are landless labourers. There is text book poverty in this mahadalit village. Most households in the village live in chronic hunger and semi- starvation. While there are large number of children in the village who are suffering from malnutrition and hunger, there is no ICDS (Integrated Child Development Services) whatsoever. Villagers told us that there was massive corruption and irregular supply of PDS (Public Distribution System) and the quality of the PDS grain was like animal feed. Due to lack of wage employment in and around the village, there is very high distress migration from this village. Two sample households (Sunita Devi -147 & Budhan Sada -509) had not received even a single day's NREGA job during 4 years. The actual average annual job given to 25 sample households in this mahadalit village is less than 3 days per household during 4 years (2008--- December 2011, Begusarai is a phase II district where NREGA started in 2008) against the entitlement of 100 days. Over 45% of job and wage entries in the online job cards of this sample village are fake as shown in the comparative job chart below.

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	GARIB SADA	175	12	12
2	HARERAM SADA	357	15	24
3	DULARCHAND SADA	690	6	7
4	RAMSEWAK SADA	6	16	27
5	SANTOSHI SADA	723	7	21
6	GANGO SADA	155	10	13
7	KISHUNDEV SADA	1484	5	12
8	PARO DEVI	748	10	28
9	FULO SADA	149	13	13
10	UMESH SADA	535	13	13
11	BILAXAN SADA	168	7	29
12	NAGO SADA	719	8	26
13	SUNITA DEVI	1472	0	3
14	SEKHA DEVI	1488	8	13
15	VINDESHWARI SADA	157	10	14

According to the online NREGA MIS data, Bagawan GP spent Rs 81.5 lakh and generated employment for 30,038 persondays only during two years (2010/11 & 2011/12). Given the dismal state of employment found in two most deprived and needy sample villages, where has Rs. 81.5 lakh been spent within 2 years?

CEFS performance audit suggests that over 70% of the wage component of NREGA fund spent in Bagawan GP during 4 years (2007/8—2011/12) was embezzled by implementing authorities through 55% inflated and fake job/wage entries in official records of poor households as shown in the above job charts of 2 sample villages, denial of job to actually needy and most deprived households and huge fake job/wage entries on the official records of relatively prosperous and non-working households (Bogus Beneficiaries /Commission job cards of Pandit, Rai, Mahato, Yadav households).

24. VILLAGE NAME: BABHAIN

GP: RATAN BLOCK: BAKHARI

Babhain is an extremely deprived village. All households of this village are dalit/mahadalit landless labourers. Most job cards of the village were in the custody of Mukhia for 3 years. The actual average annual job given to 25 sample households in this dalit village is just 5 days per household during 4 years (2008--- December 2011) against the entitlement of 100 days. We found massive corruption and open loot of NREGA fund in this dalit/mahadalit village. About 70% of job and wage entries on the online job cards of this sample village are fake as shown in the comparative job chart below. Pass Books of most sample households had huge bogus wage payment entries. For example, While Meena Devi (277) had actually got only 30 days of job during entire 4 years, her pass book had bogus wage payment entry for Rs. 13,000/. It proves beyond doubt that payment agency officials (Post office or Bank) are also party to NREGA loot.

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	RAJO PASWAN	789	38	127
2	RAM UDAY SADA	273	5	72
3	JATAHU SADA	261	20	84
4	MU. NANDAN DEVI	948	12	84
5	CHANDRADEV SADA	263	20	101
6	DHANESARI DEVI	947	15	108
7	MOHAN PASWAN	266	15	109
8	PRAMOD PASWAN	791	24	86
9	ARVIND PASWAN		20	90
10	RAJKUMARI DEVI		29	29
11	BRAHMADEV PASWAN	491	20	58
12	RADHA DEVI	264	25	65
13	MEENA DEVI	277	30	75
14	ASHOK PASWAN	795	15	25
15	DHANESHWAR SADA	272	21	52
16	DEVAKI DEVI		15	43
17	SHANKAR PASWAN	790	18	81
18	SAJAN PASWAN	792	17	56
19	BUTAL PASWAN	776	20	24

20	BIRBAL PASWAN	573	23	45
21	RAMBILAS SADA	284	68	106

25. VILLAGE NAME: RATAN

GP: RATAN BLOCK: BAKHARI

Ratan is a big village. Of 600 total households, about 50% are very poor dalits. Most dalits are landless labourers. Of 25 sample households, 10 had not received even a single day of NREGA job during 4 years. During 4 years of NREGA, only one project had been implemented in this dalit village. None of the sample households had got any job during previous 12 months. It is not possible to do comparative analysis of actual job days and job days recorded in online MIS data because most online job cards of the village are blank whereas the job card holders had actually got some job. For example, Jaijai Ram (305) had actually got 60 days of job but his online job card is totally blank. Brahmadev Paswan (295) had actually got 9 days' job but his online job card is totally blank. Ramchander Paswan (341) had got 10 days of job but his online job card is blank. Dukhiya Devi (460) had got 30 days of job but her online job card is blank. Ramprakash Paswan too (184) had got 30 days of job but his online job card is blank.

The actual average annual job given to sample households in this dalit village is less than 4 days per household during 4 years (2008-- December 2011) against the entitlement of 100 days. We found fake job entries in some of the online job cards. Musamat Gangiya Devi (28) had actually got only 8 days' job but her online job card has bogus entry for 18 days. Lalita Devi (428) had got no job whatsoever but her online job card has bogus entry for 11 days. Rajender Paswan (16) had actually got 30 days of employment but he had been paid only Rs. 500/ as wage. Jaijai Ram (305) had worked for 60 days but was paid only half of the due wages.

According to the online NREGA MIS data, Ratan GP had spent about Rs. 39 lakh and generated employment for 14,535 persondays only during two years (2010/11 & 2011/12). Given the dismal state of employment found in two most deprived and needy sample villages, where has Rs. 39 lakh been spent within 2 years?

CEFS performance audit suggests that over 70% of the wage component of NREGA fund spent in Ratan GP during 4 years (2007/8—2011/12) was embezzled by implementing authorities and payment agencies (Post office /Bank) through inflated and fake job/wage entries in official records of poor households, denial of job to actually needy and most deprived households and fake job/ wage entries on the official records of relatively prosperous and non-working households (Bogus Beneficiaries /Commission job cards).

26. VILLAGE NAME: SUGGA MUSAHARI (TARBANNA TOLA)

GP: BAKHARI EAST BLOCK: BAKHARI

Sugga Musahari is an entirely mahadalit village. All 150 households of the village are landless labourers. Of 25 sample households, 2 had not received even a single day of NREGA job during 4 years. The actual average annual job given to sample households in this dalit village is about 6 days per household during 4 years (2008--- December 2011) against the entitlement of 100 days. None of the sample households had got any job during previous 12 months. About 75% of wage money spent in this village has been misappropriated.

It is not possible to do comparative analysis of actual job days and job days recorded in online MIS data because most online job cards of the village are blank whereas the job card holders had actually got some job. For example, Musamat Kaushalya Devi (240-A) had got 28 days of job but her online job card is totally blank. Baijnath Sada (199-A) had actually got 72 days of job but his online job card is totally blank and he was paid only half of his due wages. Upendra Sada (131-A) had actually worked for 68 days but his online job card is blank and he was paid only Rs. 700. as wage. Rajgir Sada (193) had actually got 23 days of job and was paid only half of his due wages but his online job card has bogus entry for 41 days. Jino Devi (130-A) had got only 16 days of job but her online job card has bogus entry for 23 days. Bhuto Sada (179-A) had actually got 38 days of job but was paid only Rs. 1000/ as wage and his online job card is totally blank. Ranjit Sada (6837) had got 30 days of job but was paid only Rs. 300/ as wage. There are many more households like this.

It is obvious that more than 75% of wages in this village were siphoned off and workers were paid less than 25% of the due wages.

27. VILLAGE NAME: CHAKKI NISAHARA

GP: BAKHARI EAST BLOCK: BAKHARI

Number of total households in the sample village: 300

Proportion of Dalits: 70%

Proportion of landless households: 100%

Number of sample households provided no job at all: 1

Actual average annual job provided per household: 2 days

Proportion of due wages actually paid to workers: 50%

Proportion of bogus job entry in the online job cards: Online job cards blank/not updated

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: 10-20%

Total proportion of wages siphoned off in the sample village: 60%

Other Remarks: Extremely deprived landless mahadalits, No ICDS at all, Very high distress migration, most male members have migrated and female members work as farm labourers.

28. VILLAGE NAME: NISHIHARA (SIMANA TOLA)

GP: BAKHARI EAST BLOCK: BAKHARI

Main Findings of the sample Village

Number of households in the sample village: 300

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 3

Actual average annual job provided per household: 2 days

Proportion of due wages actually paid to workers:100%

Proportion of bogus job entry in the online job cards: 50%

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: 10-20%

Total proportion of wages siphoned off in the sample village: 60%

Other Remarks: Extremely deprived landless mahadalits, Very high distress migration, most male members have migrated and female members work as farm labourers.

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	RANJU DEVI	2172	17	21
2	RANBIR SADA	2195	3	21
3	BRAHMDEV SADA	2160	12	26
4	ANITA DEVI	172	8	16
5	PRAMILA DEVI	2180	12	27
6	MU. REKHA DEVI	135	12	20
7	MANOJ SADA	2201	14	24
8	BINDA DEVI	2200	8	14
9	KARTIK SADA	2178	12	24
10	NATHO SADA	1686	5	21
11	SHANTI DEVI	2191	4	4
12	RAMRATI DEVI	147	12	25
13	RAJESH SADA	2176	8	28
14	SUKMARIYA DEVI	142	12	25

According to the online NREGA MIS data, Bakhari East GP had spent about Rs. 47 lakh and generated employment for 19,993 persondays only during two years (2010/11 & 2011/12). Given the abysmal state of employment found in three most deprived and needy sample villages, where has Rs. 47 lakh been spent within 2 years?

CEFS performance audit suggests that over 65% of the wage component of NREGA fund spent in Bakhari East GP during 4 years (2007/8—2011/12) was embezzled by implementing authorities and payment agencies (Post office /Bank) through partial payment of due wages, inflated and fake job/wage entries in official records of poor households, denial of job to actually needy and most deprived households and fake job/ wage entries on the official records of relatively prosperous and non-working households (Bogus Beneficiaries /Commission job cards).

29. VILLAGE NAME: SHEETAL RAMPUR

GP: MAUJI HARISINGH BLOCK: GARHPURA

Main Findings of the sample Village

Number of households in the sample village: 100

Proportion of Dalits: 95%

Proportion of landless households:100%

Number of sample households provided no job at all: 9

Actual average annual job provided per household: 4 days

Proportion of due wages actually paid to workers: 80%

Proportion of bogus job entry in the online job cards: 50%

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: 10%

Most online job cards of this sample village are blank but some of them have bogus job entries. Rajiya Devi (506) had got no job at all but her online job card has bogus job entry for 35 days. Rajo Devi (93) had got no job at all but her online job card has 28 days of fake job entry. Kari Devi (job card was with Mukhiya) had got 15 days of job and Rs 1500 as wage but her pass book had wage payment entry for Rs. 2000/. Guwaneshar Sada (39-A) had worked for 75 days but did not get any wage whatsoever. Jeeriya Devi (job card was with Mukhiya) had got no job at all but her pass book had bogus wage entry for Rs 3500/.

Total proportion of wages siphoned off in the sample village:60%

Other Remarks: Most male members have migrated to Punjab in search of wage employment and ladies work as farm labourers.

According to the online NREGA MIS data, Mauji Harisingh GP had spent Rs. 37. 63 lakh and generated employment for 14,327 persondays only during one year (2010/11). *It is bizarre to note that during 2011/12, this GP did not generate a single day of job and 100% of the NREGA fund (Rs. 3. 15 lakh) was spent on material during this year.* Given the abysmal state of employment found in the most deprived and needy sample village of the GP, where has Rs. 40 lakh been spent within 2 years?

CEFS performance audit suggests that over 60% of the wage component of NREGA fund spent in Mauji Harisingh GP during 4 years (2007/8—2011/12) was embezzled by implementing authorities and payment agencies (Post office /Bank) through partial payment of due wages, inflated and fake job/wage entries in official records of poor households, denial of job to actually needy and most deprived households and fake job/ wage entries on the official records of relatively prosperous and non-working households (Bogus Beneficiaries /Commission job cards).

30. VILLAGE NAME: MIRKALAPUR

GP: SALAUNA BLOCK: BAKHARI

Main Findings of the sample Village

Number of households in the sample village: 150

Proportion of Dalits: 100%

Proportion of landless households:100%

Number of sample households provided no job at all: 1

Actual average annual job provided per household: 28 days

Proportion of due wages actually paid to workers: 100%

Proportion of bogus job entry in the online job cards: 25%

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: Can not say for sure

Total proportion of wages siphoned off in the sample village: 25%

Other Remarks: Relatively better provision of NREGA employment and lesser proportion of bogus job entries in online job cards.

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	SUMITRA DEVI	355	160	186
2	GULAM SADA	282	120	181
3	AMALA DEVI	311	127	138
4	SUMA DEVI	525	120	169
5	SHIBU SADA	340	110	110
6	PANAMA DEVI	543	18	95
7	BISHUNDEV SADA	273	124	264
8	PRABHASH SADA	1326	4	6
9	MISRILAL SADA	276	150	203
10	SAUDAGAR SADA	275	129	204
11	HRIDAY SADA	283	150	175
12	SUNITA DEVI	354	150	169
13	SAUTAR SADA	635	150	204
14	BHIM SADA	286	60	106
15	PANKAJ SADA	634	90	121
16	INDRADEV SADA	274-A	141	141
17	KALAWATI DEVI	672	150	179

According to the online NREGA MIS data, Salauna GP spent over Rs. 52 lakh and generated employment for 22,768 persondays only during two years (2010/11 & 2011/12). CEFS performance audit suggests that about 25% of the wage component of NREGA fund spent in Salauna GP during 4 years (2007/8—2011/12) was embezzled by implementing authorities through inflated and fake job/wage entries in online job cards.

31. VILLAGE NAME: SHIVNAGAR

GP: GHAGHARA BLOCK: BAKHARI

Main Findings of the sample Village

Number of households in the sample village: 500

Proportion of Dalits: 100%

Proportion of landless households:100%

Number of sample households provided no job at all: 1

Actual average annual job provided per household: 3 days

Proportion of due wages actually paid to workers: 50%

Proportion of bogus job entry in the online job cards: Online job cards blank/not updated

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: 10-20%

Total proportion of wages siphoned off in the sample village: 60%

According to the online NREGA MIS data, Ghaghara GP had spent over Rs. 53 lakh and generated employment for 21,347 persondays only during two years (2010/11 & 2011/12). Given the dismal state of employment found in the most deprived and needy sample village, where has Rs. 53 lakh been spent within 2 years?

CEFS performance audit suggests that over 60% of the wage component of NREGA fund spent in Ghaghara GP during 4 years (2007/8—2011/12) was embezzled by implementing authorities and payment agencies (Post office /Bank) through partial payment of due wages, denial of job to actually needy and most deprived households and fake job/ wage entries on the official records of relatively prosperous and non-working households (Bogus Beneficiaries /Commission job cards).

32. VILLAGE NAME: AKADADIH

GP: MOHANPUR BLOCK: BAKHARI

Main Findings of the sample Village

Number of households in the sample village: 350

Proportion of Dalits 80%

Proportion of landless households: 100

Number of sample households provided no job at all: 2

Actual average annual job provided per household: 4 days

Proportion of due wages actually paid to workers:100%

Proportion of bogus job entry on the job cards in possession of labourers: 55%

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: 10-20%

Total proportion of wages siphoned off in the sample village: 65%

Other Remarks: Online job cards are either blank or not updated but the job cards in possession of beneficiaries had massive fake job entries.

Ramprakash Sada (1782) had not received even a single day of NREGA job but his job card had fake job entry for 50 days. Kailash Sada (1097) had got only 3 days of job but his job card had 38 days of job entry. Satnarayan Sada (1722) had got only 3 days' job but had 16 days of fake entry. Rekha Devi had got only 6 days of job but her job card had 40 days of bogus entry. Rajaram Sada (216) had got only 10 days of job but his job card had bogus job entry for 48 days. Rampreet Sada (217) had got only 10 days of job but his job card had fake entry for 23 days. Dilip Sada (1750) had got only 12 days of job but his job card had fake entry for 61 days. Ramvilas Sada (232) had got 24 days of job but his job card had fake entry for 56 days. Dheera Devi (1791) had got 26 days of job but her job card had entry for 60 days. Bishundev Sada (325) had got 13 days of job but had 36 days' entry on his job card. Shankar Sada (216) had got only 22 days' job but had 67 days' job entry on his job card. Sriram Sada (226) had got 24 days' job but had 53 days' job entry.

According to the online NREGA MIS data, Mohanpur GP had spent over Rs. 81 lakh and generated employment for 31,692 persondays only during two years (2010/11 & 2011/12). Given the fact that only 4 days of actual annual average employment per household was provided in the most deprived and needy sample village of the GP, where has Rs. 81 lakh been spent within 2 years?

CEFS performance audit suggests that over 65% of the wage component of NREGA fund spent in Mohanpur GP during 4 years (2007/8—2011/12) was embezzled by implementing authorities and payment agencies (Post office /Bank) through inflated and fake job/wage entries in official records of poor households, denial of job to actually needy and most deprived households and fake job/ wage entries on the official records of relatively prosperous and non-working households (Bogus Beneficiaries /Commission job cards).

MUZAFFARPUR DISTRICT

According to online NREGA MIS data, during 2007/8—20011/12 (for 2006-7 district-wise expenditure figures are not available on the online MIS data of Bihar), Muzaffarpur spent a total amount of Rs. 646 crore on the implementation of NREGA in the district. During 2008/9-2011/12 (district level employment figures for first 2 years -2006/7-2007/8 not available on NREGA MIS data), Muzaffarpur generated total employment of 343 lakh persondays.

CEFS has conducted performance audit of NREGA in 9 sample villages of Sakara block; and found massive corruption and serious irregularities/illegalities in the implementation of this Rural Job Scheme in the district.

CEFS performance audit suggests that about 71 per cent of the wage component of NREGA fund spent in Muzaffarpur district during 6 years (2006/7-2011/12)has been misappropriated by implementing authorities and only about 29 per cent of the wages have reached genuine and intended beneficiaries.

33. VILLAGE NAME: GANIPUR BEJHA (PASWAN TOLA)

GP: GANIPUR BEJHA BLOCK: SAKARA

Main Findings of the sample Village

Number of households in the sample village: 150

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 9

Actual average annual job provided per household: 1 day

Proportion of due wages actually paid to workers: 100%

Proportion of bogus job entry in the online job cards: over 90%

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in GP (with title names like Rai,Thakur,Sah,Singh, Sharma, Mahto, Sahani and Muslim names): over 50%

Total proportion of wages siphoned off in the sample village: over 90%

Other Remarks: Villagers told us that there was open loot of NREGA funds in Ganipur Bejha GP.” Really poor and needy people are not getting any NREGA job and well-off people are getting job through fake entries on their job cards given on commission basis (Commission job cards/ Bogus beneficiaries). Most of the NREGA works in our Gram Panchayat have been done by JCB and Tractors. Mukhiya has misappropriated a lot of NREGA fund”. They said that Mukhiya of the GP (Jay Sahani) had purchased a Building for Rs. 22 lakh in Sujawalpur during 2011.

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	RAJU PASWAN	3	5	140
2	SHAMBHU PASWAN	852	5	147
3	SHRAVAN PASWAN	856	5	6
4	DAYA DEVI	13	5	135
5	SATNARAYAN PASWAN	245	5	100
6	LALDEV PASWAN	Not mentioned	3	3
7	KAMALESH PASWAN	220	0	21
8	MANTU DAS	657	3	13
9	MITHILESHIYA DEVI	544	2	2
10	SAMUNDAR PASWAN	17	0	38
11	RAMNARESH PASWAN	687	5	212
12	TARUN PASWAN	5	3	38
13	AKHILESH PASWAN	777	0	12
14	NANDAN PASWAN	236	2	13
15	SHANKAR PASWAN	560	0	0
16	MANJU DAS	801	9	106
17	UPENDAR PASWAN	690	0	146
18	VINOD PASWAN	254	0	41
19	SUKHNANDAN PASWAN	18	63	123
20	LAROH DEVI	548	0	0
21	SANJEEV PASWAN	557	0	0

22	NAWALKISHOR DAS	1	12	54
23	RAMBADAN PASWAN	11	3	178
24	INDRA DEVI	No card	0	0
25	SURESH PASWAN	113	3	50
	Total		133	1578

According to the online NREGA MIS data, Ganipur Bejha GP had spent over Rs. 119 lakh and generated employment for 55,431 persondays only during two years (2010/11 & 2011/12). Moreover, over Rs. 97 lakh was spent on wages alone during these two years. Given the fact that only 1 day of actual annual average employment per household was provided in the most deprived and needy sample village of the GP, on whose wages has Rs. 97 lakh been spent within 2 years?

CEFS performance audit suggests that over 90% of the wage component of NREGA fund spent in Ganipur Bejha GP during 6 years (2006—2011/12) was embezzled by implementing authorities and payment agencies (Post office /Bank) through inflated and fake job/wage entries in official records of poor households, denial of job to actually needy/ most deprived households and fake job/ wage entries on the official records of relatively prosperous and non-working households (Bogus Beneficiaries /Commission job cards).

34. VILLAGE NAME: MANDAI KHURD (MANJHI TOLA)

GP: SIRAJABAD BLOCK:SAKARA

Main Findings of the sample Village

Number of households in the sample village:400

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 1

Actual average annual job provided per household: 1 day

Proportion of due wages actually paid to workers: 50%

Proportion of bogus job entry in the online job cards: over 80% (many online job cards blank)

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: 10-20%

Total proportion of wages siphoned off in the sample village: 90%

Other Remarks: Extremely deprived Musahar village, job cards in the possession of beneficiaries too had massive fake job entries,

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	CHANDESWAR MANJHI	297	7	227
2	RAMBABU MANJHI	314	15	153
3	BINDESWAR MANJHI	282	0	6
4	MAHENDRA MANJHI	298	6	35
5	DHANRAJ MANJHI	309	7	231
6	SURESH MANJHI	324	7	12
7	YOGI MANJHI	321	3	7
8	GANESHI MANJHI	41	7	14
9	SANTOSH MANJHI	462	7	14
10	THETHAR MANJHI	288	7	14
11	INDUL MANJHI	283	14	119
12	DASAI MANJHI	264	9	14
	REMAINING ONLINE	JOB	CARDS	BLANK

35. VILLAGE NAME: MANOHAR PATTI

GP: SIRAJABAD BLOCK: SAKARA

Main Findings of the sample Village

Number of households in the sample village: 800

Proportion of Dalits: 10%

Proportion of landless households: 80%

Number of sample households provided no job at all: 1

Actual average annual job provided per household: 11 days

Proportion of due wages actually paid to workers: 50%

Proportion of bogus job entry in the online job cards: Over 60% (Many online job cards not updated)

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: 10-20%

Total proportion of wages siphoned off in the sample village: Over 80%

Other Remarks: **No NREGA job at all for women**, Most job cards/pass books in custody of Mukhiya, massive corruption openly alleged by villagers, Only about half of the due wages paid. Referring to the misuse of commission job cards, villagers said, " Those who have really worked have got only half wages and those who have done no NREGA job at all have got full wages."

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	DEVENDER PASWAN	137	5	163
2	SAKALDEEP PASWAN	100	4	171
3	SITARAM PASWAN	136	6	159
4	MANOJ PASWAN	125	12	116
5	RAMBALAK PASWAN	63	5	178
6	ROSHAN PASWAN	128	90	139
7	RAJKISHOR PASWAN	631	7	11
8	BINDESHWAR PASWAN	82	107	208
9	SADHU PASWAN	64	10	48
10	RAKESH PASWAN	129	10	98
11	SUBODH PASWAN	114	7	188
12	MAHENDRA PASWAN	624	110	110
13	BALDEV PASWAN	139	104	104
14	RAJDEV PASWAN	629	105	139
15	RAJO PASWAN	126	96	148
	REMAINING ONLINE	JOB	CARDS	NOT UPDATED

According to the online NREGA MIS data, Sirajabad GP had spent over Rs. 86 lakh and generated employment for 56,675 persondays only during two years (2010/11 & 2011/12). Given the fact that only 1 day and 11 days of actual annual average employment per household was provided in the first and second sample villages of the GP respectively, who has been provided 56,675 persondays of NREGA job within 2 years?

CEFS performance audit suggests that over 80% of the wage component of NREGA fund spent in Sirajabad GP during 6 years (2006—2011/12) was misappropriated by implementing authorities in collusion with payment agencies (Post office /Bank) through payment of only half of the due wages, inflated and fake job/wage entries in official records of poor households, denial of job to actually needy/ most deprived households and fake job/ wage entries on the official records of relatively prosperous and non-working households (Bogus Beneficiaries /Commission job cards).

36. VILLAGE NAME: BAGHANAGARI (MUSAHAR TOLA)

GP: BISHUNPUR BAGHANAGARI BLOCK: SAKARA

Main Findings of the sample Village

Number of households in the sample village: 60

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 1

Actual average annual job provided per household: 3 days

Proportion of due wages actually paid to workers: 75%

Proportion of bogus job entry in the online job cards: Over 80%

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in the GP: 10-20%

Total proportion of wages siphoned off in the sample village: 90%

Other Remarks: Extremely deprived Musahar village, Almost all job cards and pass books were in the custody of Mukhiya, in first five years no NREGA job at all and in the sixth year (2011) 8 days ' job in one project, JCB was also used.

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	RAJKISHOR MANJHI	145	16	52
2	SONELAL MANJHI	115	16	48
3	RIJHAN MANJHI	122	0	54
4	ASARFI MANJHI	126	11	110
5	DILIP MANJHI	117	16	50
6	SAKAL MANJHI	2	8	109
7	JOGINDER MANJHI	153	24	43
8	RAJU MANJHI	125	8	68
9	BATAHU MANJHI	25	6	137
10	MUNNA MANJHI	141	6	65
11	TIPU MANJHI	147	12	55
12	BALDEV MANJHI	131	10	14
13	RAMJATAN MANJHI	130	9	60
14	BALENDAR MANJHI	105	8	36
15	DASAI MANJHI	149	10	63
16	BALESHAR MANJHI	134	14	46
17	PRAMOD MANJHI	144	8	168
18	BHUNESHAR MANJHI	109	16	36
19	SHASHIBHUSAN MANJHI	113	2	14
In absence of job card numbers, unable to locate online MIS data of remaining households because most job cards were with Mukhiya				
	Total		200	1228

According to the online NREGA MIS data, Bishunpur Baghnagari GP had spent over Rs. 22 lakh and generated employment for 24,562 persondays only during two years (2010/11 & 2011/12). Given the fact that it is relatively small GP, only 3 days of actual annual average employment per household was provided in the most deprived and needy sample village of the GP, who has been provided 24,562 persondays of NREGA job within 2 years?

CEFS performance audit suggests that about 90% of the wage component of NREGA fund spent in Bishunpur Baghnagari GP during 6 years (2006—2011/12) was misappropriated by implementing authorities in collusion with payment agencies (Post office /Bank) through payment of partial wages, inflated and fake job/wage entries in official records of poor households, denial of job to actually needy/ most deprived households and fake job/ wage entries on the official records of relatively prosperous and non-working households (Bogus Beneficiaries /Commission job cards).

37. VILLAGE NAME: SARMASTPUR BAHA

GP: SARMASTPUR BLOCK: SAKARA

Main Findings of the sample Village

Number of households in the sample village: 100

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 3

Actual average annual job provided per household: 8 days

Proportion of due wages actually paid to workers: 95%

Proportion of bogus job entry in the online job cards: All online job cards blank

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: 40-50%

Total proportion of wages siphoned off in the sample village: 40-50%

Other Remarks: All online job cards of the sample households are blank and it seems that it has been done with the sole objective of hiding the fake job entries in official records. We have sufficient reasons to suspect massive bogus job entries in official records of these sample households. However, in absence of official job records, we can not say about the proportion of fake job entries. An examination of the online job cards of entire Sarmastpur GP suggests massive fake job entries on commission job cards (job cards with title names like- Singh, Thakur, Rai, Sah).

According to the online NREGA MIS data, Sarmastpur GP had spent over Rs. 54 lakh and generated employment for 24,373 persondays only during two years (2010/11 & 2011/12).

CEFS performance audit suggests that about 40-50% of the wage component of NREGA fund spent in Sarmastpur GP during 6 years (2006—2011/12) was embezzled by implementing authorities and payment agencies (Post office/Bank) only through denial of job to actually needy and most deprived households and fake job/ wage entries on the official records of relatively prosperous and non-working households (Bogus Beneficiaries /Commission job cards).

38. VILLAGE NAME: REPURA (MUSAHAR TOLA, WARD NO. 8)

GP: RAMPUR KRISHNA BLOCK: SAKARA

Main Findings of the sample Village

Number of households in the sample village: 70

Proportion of Dalits: 100%

Proportion of landless households:100%

Number of sample households provided no job at all: 1

Actual average annual job provided per household: 1 day

Proportion of due wages actually paid to workers: 100%

Proportion of bogus job entry in the online job cards: 75%

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in GP (Thakur, Rai, Mahato): 10-20%

Total proportion of wages siphoned off in the sample village: over 75%

Other Remarks: Open loot of NREGA fund in this extremely deprived Musahar village, Pass Books in possession of illiterate beneficiaries had massive bogus wage payment entries, NREGA project allegedly implemented by contractor, only one NREGA project in 6 years.

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card	Wage payment Entry in Pass Book in RS.
1	SANTOSH MANJHI	383	10	NOT UPDATED (NU)	
2	JAYNARAYAN MANJHI	96	10	71	
3	BILAS MANJHI	253	6	69	
4	SANJAY MANJHI	373	4	NU	
5	NATHUNI MANJHI	102	7	59	7600
6	PARTHAL MANJHI	122	7	NU	
7	MANJIT MANJHI	105	9	26	
8	LALMUNI MANJHI	103	9	60	7900
9	GOLAKI MANJHI	139	10	61	6200
10	MU. RAJO DEVII	113	9	NU	
11	SHIVAN MANJHI	378	9	NU	
12	BHOLA MANJHI	374	9	120	
13	DHELA MANJHI	107	9	38	5000
14	LAXAMAN MANJHI	101	10	26	4400
15	VITHAL MANJHI	104	6	39	3500
16	BHARAT MANJHI	110	0	0	9400
17	BIRJU MANJHI	109	11	59	
18	METHURI MANJHI	124	9	NU	3600
19	SATAHU MANJHI	108	8	NU	
20	LOTAN MANJHI	120	7	NU	
21	RAMBHAJAN MANJHI	121	10	26	
22	BIJALI MANJHI	119	10	NU	
23	RANJIT MANJHI	382	6	NU	
24	DHANU MANJHI	CARD WITH SECRETARY	10	NA	2184
25	BIJAY MANJHI	DO	9	NA	8100
26	RAMASARE MANJHI	DO	9	NA	5400
27	LALAN MANJHI	DO	9	NA	4700

28	MAHESHWAR MANJHI	DO	9	NA	4300
29	SHIVCHARAN MANJHI	DO	9	NA	3800
30	LAKHINDER MANJHI	DO	9	NA	7500
31	MOUJE MANJHI	DO	9	NA	5800
32	BATESHAR MANJHI	DO	9	NA	3848

According to the online NREGA MIS data, Rampur Krishna GP had spent over Rs. 28 lakh and generated employment for 19,158 persondays only during two years (2010/11 & 2011/12). Given the fact that it is relatively small GP and only 1 day of actual annual average employment per household was provided in the most deprived and needy sample village of the GP, where has Rs. 28 lakh been spent?

CEFS performance audit suggests that about 80% of the wage component of NREGA fund spent in Rampur Krishna GP during 6 years (2006—2011/12) was misappropriated by implementing authorities in collusion with payment agencies (Post office /Bank) through inflated and fake job/wage entries in official records of poor households, denial of job to actually needy/ most deprived households and fake job/ wage entries on the official records of relatively prosperous and non-working households (Bogus Beneficiaries /Commission job cards).

39. VILLAGE NAME: SIHO (MAJHI TOLA)

GP: RUPANPATTI MATHURA BLOCK: SAKARA

Main Findings of the sample Village

Number of households in the sample village: 500

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 2

Actual average annual job provided per household: 5 days

Proportion of due wages actually paid to workers: 100%

Proportion of bogus job entry in the online job cards: 30%

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in the sample GP: over 30% (Thakur, Jha, Mishra, Rai)

Total proportion of wages siphoned off in the sample GP: 60%

Other Remarks: Large number of commission job cards in Rupanpatti Mathura Gram Panchayat in the names of upper castes like Jha, Mishra, Thakur, Rai with massive fake job entries found. Musahars told us that Panchayat Secretary used to demand Rs 500/ as bribe to give work in Nursery Project of NREGA.

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	MUNNILAL MANJHI	259	93	105
2	BHOLA MANJHI	348	6	100
3	MATARLAL MANJHI	264	30	45
4	BACHU MANJHI	339	11	11
5	RAMPATI DEVI	337	12	12
6	SURESH MANJHI	276	11	11
7	BINDESHWAR MANJHI	335	0	105
8	BISHESHAR MANJHI	341	52	61
9	SIYA MANJHI	309	8	100
10	BHAJAN MANJHI	323	106	106
	Remaining online job cards are either blank or not updated			

According to the online NREGA MIS data, Rupanpatti Mathura GP had spent over Rs. 51 lakh and generated employment for 34,810 persondays only during two years (2010/11 & 2011/12). Given the fact that only 5 days of actual annual average employment per household was provided in the most deprived and needy Musahar village of the GP, where has Rs. 51 lakh been spent within 2 years?

CEFS performance audit suggests that about 60% of the wage component of NREGA fund spent in Rupanpatti Mathura GP during 6 years (2006—2011/12) was misappropriated by implementing authorities in collusion with payment agencies (Post office /Bank) through inflated and fake job/wage entries in official records of poor households (30%), denial of job to actually needy/ most deprived households and fake job/ wage entries on the official records of

relatively prosperous and non-working households (Bogus Beneficiaries /Commission job cards) with upper caste title names like Thakur, Jha, Mishra, Rai (over 30%).

40. VILLAGE NAME: JAGDISHPUR BAGHNAGARI (HARIJAN TOLA)

GP: JAGADISHPUR BAGHANAGARI BLOCK: SAKARA

Main Findings of the sample Village

Number of households in the sample village: 150

Proportion of Dalits:100%

Proportion of landless households:100%

Number of sample households provided no job at all: 0

Actual average annual job provided per household: 19 days

Proportion of due wages actually paid to workers:75%

Proportion of bogus job entry in the online job cards: 20% (could not verify most online job cards in absence of job card numbers because most job cards were in possession of Rojgar Sevak.)

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in the GP: 10-20%

Other Remarks: Relatively better provision of job, Most job cards of the village were in the custody of Rojgar Sevak, therefore, in absence of job card number most online job cards could not be verified. Villagers told us that there was bribery and percentage raj in NREGA in their GP. Villagers told us that Post Master of the GP (Koushal Kishor Mishra) was not only very corrupt but even repressive. They said, " he does not make any payment without charging percentage. When one labourer (Jagdish Manjhi) asked Post Master to pay his due wages, the Post Master filed a false police case of loot of Rs 20,000/ against the poor labourer and Jagdish Manjhi had to spend 15 days in jail."

Ranjit Ram (616) had got 100 days of job but his online job card has inflated entry for 144 days and he was paid no wage at all. Ghutan Manjhi (582) had got 100 days of job but his online job card has inflated entry for 193 days and he was paid only about half of his due wages. Pradip Manjhi (86) had got 109 days of job but his online job card has inflated entry for 160 days.

Ramashankar Manjhi (11) had got 106 days of job but his online job card has inflated entry for 126 days. Ranju Devi (613) had got 106 days of job but her online job card has entry for 125 days.

According to the online NREGA MIS data, Jagdishpur Baghnagari GP had spent over Rs. 75 lakh and generated employment for 18,164 persondays only during two years (2010/11 & 2011/12). Given the fact that Jagdishpur Baghnagari is a very small GP, only 19 days of actual annual average employment per household was provided in the most deprived and needy Musahar village of the GP, where has Rs. 75 lakh been spent within 2 years?

CEFS performance audit suggests that about 50% of the wage component of NREGA fund spent in Jagdishpur Baghnagari GP during 6 years (2006—2011/12) was misappropriated by implementing authorities in collusion with payment agencies (Post office /Bank) through partial payment of wages, inflated and fake job/wage entries in official records of poor households, denial of job to actually needy/ most deprived households and fake job/ wage entries on the official records of relatively prosperous and non-working households (Bogus Beneficiaries /Commission job cards).

Total proportion of wages siphoned off in the sample GP: about 50%

41. VILLA GE NAME: KESHOPUR (MUSAHAR TOLA)

GP: KESHOPUR BLOCK: SAKARA

Main Findings of the sample Village

Number of households in the sample village: 150

Proportion of Dalits: 50%

Proportion of landless households: 100%

Number of sample households provided no job at all: 4

Actual average annual job provided per household: 10 days

Proportion of due wages actually paid to workers: 75%

Proportion of bogus job entry in the online job cards: 40%

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in GP: 10- 20% (Mahato, Rai, Sah, Singh)

Total proportion of wages siphoned off in the sample GP: over 70%

Other Remarks: Massive corruption in GP, villagers said, " Those who do not pay bribe (Rs. 500-1000) are not given NREGA job. After receiving the wage payment at Bank, labourers are asked to return back 25% of the payment. Musahars are given very little NREGA job but Mahatos (Koery) who have over 10 acre of land get huge amount as wage payment sitting right at home through massive fake entries in their job cards."

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	RAJKUMAR MANJHI	17	90	133
2	BISHESHAR MANJHI	88	112	170
3	GHAMANDI MANJHI	9	90	127
4	BHAGYARATH MANJHI	15	13	54
5	NANDKISHOR MANJHI	204	98	98
6	RAJESH MANJHI	72	0	46
7	RAMBRIKSH MANJHI	58	60	93
8	SHANKAR MANJHI	52	90	142
9	DAHAOUR MANJHI	44	60	69
10	AKHILESH MANJHI	3	70	82
11	LAXAMAN MANJHI	41	60	89
12	DEVKUMAR MANJHI	4	115	115
13	RAMUCHIT RAM	98	6	62
14	VIJAY MANJHI	55	0	40
15	DILIP MANJHI	19	90	144
16	DUKHAN MANJHI	42	105	112
17	RAMPRAVESH MANJHI	82	96	140
18	KAILASH MANJHI	27	4	40
19	RAMCHANDRA MANJHI	79	96	140
20	GANESHI MANJHI	51	9	146
21	ASHESHWAR MANJHI	61	96	140
22	MUKESH MANJHI	62	0	40
23	RAKESH MANJHI	65	4	45

24	SANJAY MANJHI	54	101	142
25	RAJENDAR MANJHI	209	0	0

According to the online NREGA MIS data, Keshopur GP had spent over Rs. 32 lakh and generated employment for 25,896 persondays only during two years (2010/11 & 2011/12). Given the fact that only 10 days of actual annual average employment per household was provided in the most deprived and needy Musahar village of the GP, who has been given 25,896 persondays of job within 2 years?

CEFS performance audit suggests that about 70% of the wage component of NREGA fund spent in Keshopur GP during 6 years (2006—2011/12) was misappropriated by implementing authorities in collusion with payment agencies (Post office /Bank) through partial payment of wages, inflated and fake job/wage entries in official records of poor households, denial of job to actually needy/ most deprived households and fake job/ wage entries on the official records of relatively prosperous and non-working households (Bogus Beneficiaries /Commission job cards).

VAISHALI DISTRICT

According to online NREGA MIS data, during 2007/8—20011/12 (for 2006-7 district-wise expenditure figures are not available on the online MIS data of Bihar), Vaishali spent a total amount of Rs. 270 crore on the implementation of the NREGA in the district. During 2008/9-2011/12 (district level employment figures for first 2 years -2006/7-2007/8 not available on NREGA MIS data), Vaishali generated total employment of 121 lakh persondays.

CEFS has conducted performance audit of NREGA in 11 sample villages of Patepur and Mahua blocks; and found crippling corruption and serious irregularities/illegalities in the implementation of this Rural Job Scheme in the district.

CEFS performance audit suggests that about 82 per cent of the wage component of NREGA fund spent in Vaishali district during 6 years (2006/7-2011/12) has been misappropriated by implementing authorities and only about 18 per cent of the wages have reached genuine and intended beneficiaries.

42. VILLAGE NAME: HASANSARAI (HARIJAN TOLA)

GP: BELADARGAH BLOCK: PATEPUR

Main Findings of the sample Village

Number of households in the sample village: 100

Proportion of Dalits:100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 4

Actual average annual job provided per household: 4 days

Proportion of due wages actually paid to workers: 50%

Proportion of bogus job entry in the online job cards: Online job cards blank

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: Can't say

Other Remarks: Of the 25 sample households, online job cards of 23 are absolutely blank.

Villagers alleged of massive corruption and very serious irregularities in the implementation of NREGA in their GP.” Panchayat officials demand Rs 1000/ as bribe for giving job under NREGA and Rs, 500/ for wage payment. Bribe for NREGA job was demanded from many female labourers too. Eight workers of the village had worked for 100 days as Vanaposhak during 2010, but many of them were paid no wage at all because they refused to give bribe for the payment.”

Musamat Baleswari Devi (452) had actually worked for 100 days as VANAPOSHAK (tree plantation Guard) in 2010 but was paid no wage whatsoever. Similarly, Pavitra Paswan (89) had actually worked for 100 days as VANAPOSHAK (tree plantation Guard) in 2010 but was paid no wage whatsoever. Sushila Devi (571) too had actually worked for 100 days as VANAPOSHAK (tree plantation Guard) in 2010 but was paid no wage whatsoever.

Ramsakal Paswan (132) had actually got 20 days of job but his job card (job card in possession of beneficiary) had fake job entry for 85 days. Devilal Paswan (187) had got only 5 days of job but his job card had bogus entry for 28 days. Only one online job card among 25 samples had job entry. Mahabir Paswan (98) had actually got 12 days of job but his online job card has bogus job entry for 54 days.

According to the online NREGA MIS data, Bela Dargah GP had spent Rs. 10. 2 lakh during 2010-11 and Rs. 4. 5 lakh during 2011-12. Moreover, during 2010-11 only 16% was spent on wages and remaining 84% was spent on material purchase. During two years (2010/11 & 2011/12), only Rs. 4. 35 lakh was spent on wage payment and 2891 persondays (1445. 5 persondays per year) of employment was generated during this period in Beladargah GP.

According to the online NREGA MIS data, total number of job cards in use is 126 in the GP. Analysis of this online data suggests that about 11 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in the poorest village of the GP found about 4 days of average annual job per household, online official records show 11 days of average annual employment per household in the GP. What does it suggest? It suggests that over 60% of the job entries in official records are fake and bogus. In other words, over 60% of NREGA wage fund spent in Beladargah GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls). Given the fact that only 50% of the due wages were actually paid to workers in the sample village, it would not be unreasonable to conclude that about 70% of the wages in Beladargah GP had been misappropriated.

Total proportion of wages siphoned off in the sample GP: over 70%

43. VILLAGE NAME: CHAKJADO (MUSAHAR TOLA)

GP: CHAKJADO BLOCK: PATEPUR

Main Findings of the sample Village

Number of households in the sample village: 100

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 0

Actual average annual job provided per household: 1 day

Proportion of due wages actually paid to workers: 90%

Proportion of bogus job entry in the online job cards: Most online job cards blank/not updated

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: Can't say

Other Remarks: Very little NREGA job in this extremely deprived Musahar village.

Shivlal Das (363) had got 21 days of job but was paid no wage at all. Shankar Manjhi (1294) had got 7 days of job but his online job card has inflated entry for 12 days. Kalpu Manjhi (1283) had got 8 days of job but his online job card has entry for 13 days. Laltun Manjhi (829) had got 7 days of job but his online job card has entry for 10 days.

According to the online NREGA MIS data, Chakjado GP had spent Rs. 28 lakh and generated employment for 8,555 persondays only during two years (2010/11 & 2011/12). Given the fact that only about 1 day (all 25 sample households put together during entire 6 years had got 208 days of job) of actual average annual job was provided per household in the most deprived village of the GP, who has been given 8555 persondays of job within two years?

According to the online NREGA MIS data, Chakjado GP has 2468 total job cards (SC/dalits – 763, ST-18 and Others-1687), of which 2119 job cards are not in use. In other words, Chakjado GP has only 349 job cards in use. Even if we assume that all these 349 job cards have been actually provided as much NREGA job as the households in the most deprived village of GP, they would have actually got not more than 1000 persondays of job during 2 years (2010-11 & 2011-12).

This suggests that more than 80% of 8,555 persondays of NREGA jobs officially generated during 2 years in Chakjado GP are bogus. Therefore, it is apparent that over 80% of the NREGA wages spent in Chakjado GP have gone into the pockets of implementing authorities and payment agencies (Post Office/ Bank).

Total proportion of wages siphoned off in the sample GP: 80%

44. VILLAGE NAME: BALIGAON (MUSAHARI)

GP: BALIGAON BLOCK: PATEPUR

Main Findings of the sample Village

Number of households in the sample village: 125

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 0

Actual average annual job provided per household: 6 days

Proportion of due wages actually paid to workers: 100%

Proportion of bogus job entry in the online job cards: Online job cards blank/not updated

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in GP: 40-50% (Singh, Rai, Sah, Mahato,Thakur, Sahani, Jha)

According to the online NREGA MIS data, Baligaon GP had spent over Rs. 54 lakh and generated employment for 15,562 persondays only during two years (2010/11 & 2011/12).

According to the online NREGA MIS data, of 1248 total job cards in the GP, 983 job cards are not in use and only 265 job cards are in use.

Even if we assume that all these 265 job cards have been actually provided as much NREGA job as the households in the most deprived village of GP, they would have actually got not more than 1,600 persondays of total job per year. During two years (2010-11 & 2011-12), 15,562 persondays of job was generated in the GP. In other words, 7781 persondays of job was generated per year. When 7781 persondays of job is divided by 265 job cards (households), it comes to 29 days of average annual job per household.

While CEFS survey in the most deprived village of the GP suggests that only 6 days of actual average annual job per household was provided, analysis of the online MIS data of the GP suggests that in official records 29 days of average annual job per household (per job card in use) has been shown. In other words, about 80% of job entries in official records are apparently bogus and fake. Therefore, it is apparent that about 80% of the NREGA wages spent in Baligaon GP during 6 years (2006-2011/12) have been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: 80%

45. VILLAGE NAME: DIGHA FATAHPUR

GP: ALINAGAR LEWDHAN BLOCK: PATEPUR

Main Findings of the sample Village

Number of households in the sample village: 70

Proportion of Dalits:100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 0

Actual average annual job provided per household: 1 day

Proportion of due wages actually paid to workers: 75%

Proportion of bogus job entry in the online job cards: Over 80% (on the basis of 4 samples, online job cards of the rest could not be accessed in absence of job card numbers)

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in GP: Over 60% (Singh)

Other Remarks: Extremely deprived Mahadalit village, all the households are living definition of dehumanising poverty, Massive corruption and irregularities, almost all job cards were in the custody of Post Master.

We could access online job cards of 4 samples only because we did not have job card numbers of the rest (Most job cards were in custody of Post Master). The online job cards of these 4

samples have massive fake job entries. Prasad Manjhi (451) is an extremely deprived Musahar and had actually got only 8 days of NREGA job during entire 6 years, but his online job card has bogus job entry for 120 days. Lalita Devi (1501) had actually got only 4 days of job but her online job card has fake job entry for 28 days. Gango Manjhi (413) and Nanhaki Majhi (423) had got 8 days of job each but their job cards have bogus entry for 36 days each.

According to the online NREGA MIS data, Alinagar Lewdhan GP had spent about Rs. 13 lakh and generated employment for 7764 persondays (3882 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 194 in Alinagar Lewdhan GP. Analysis of this online data suggests that 20 days of average annual job per household was provided in the GP. While CEFS survey in the most deprived village of the GP suggests that only 1 day of actual average annual job per household was provided, online official records show 20 days of average annual employment per household in the GP. What does it suggest? It is obvious that over 90% of the job entries in official records are fake and bogus. In other words, over 90% of the NREGA wages spent in Alinagar Lewdhan GP during 6 years (2006-2011/12) have apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: over 90%

46. VILLAGE NAME:BAHUARA (MANJHI TOLA)

GP: BAHUARA BLOCK: PATEPUR

Main Findings of the sample Village

Number of households in the sample village: 200

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 8

Actual average annual job provided per household: about 2 days

Proportion of due wages actually paid to workers: 75%

Proportion of bogus job entry in the online job cards: Online job cards blank

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: Over 50% (Rai, Sahani, Mahato, Sah, Thakur)

Total proportion of wages siphoned off in the sample GP: 80%

Other Remarks: Extremely deprived Mahadalit village, Massive corruption and irregularities, Most job cards were in the custody of Mukhiya.

Some job cards (job cards with beneficiary) had massive fake job entries. Rambriksh Manjhi (522) had actually got only 20 days of job but his job card had fake job entry for 150 days. Parmila Devi (734) had got only 9 days of job but her job card had bogus entry for 108 days. Vibha Devi (735) had got only 6 days of job but her job card had bogus entry for 60 days. Rukmila Devi (736) had got only 6 days of job but her job card had entry for 42 days. Sharmila Devi (731) had got only 5 days of job but her job card had entry for 30 days. Vinodkumar Manjhi (583) had got no job at all but his job card had fake job entry for 18 days.

According to the online NREGA MIS data, Bahuara GP had spent over Rs. 63 lakh and generated employment for 10695 persondays (5347. 5 persondays per year) during two years (2010/11 & 2011/12). It is shocking to note that Bahuara GP had spent over 87% of NREGA fund on material alone during 2010-11, and about 72% of fund on material during 2011-12.

According to the online NREGA MIS data, total number of job cards in use is 420 in the GP. Analysis of this online data suggests that 12 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in the most deprived and Mahadalit village of the GP suggests that only about 2 days of actual average annual job per household was provided, online official records show 12 days of average annual employment per household in the GP. What does it suggest? It is obvious that over 80% of the job entries in official records are fake and bogus. In other words, over 80% of the NREGA wages spent in Bahuara GP during 6 years (2006-2011/12) have apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

47. VILLAGE NAME: WAJIDPUR KARTAR (MUSAHAR TOLI)

GP: RAGHOPUR NARSANDA BLOCK: PATEPUR

Main Findings of the sample Village

Number of households in the sample village: 200

Proportion of Dalits:100%

Proportion of landless households:100%

Number of sample households provided no job at all: 17

Actual average annual job provided per household: less than 1 day (0.6 day)

Proportion of due wages actually paid to workers: 100%

Proportion of bogus job entry in the online job cards: Online job cards blank

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in GP: Over 70% (Mishra, Jha, Rai, Thakur, Sahani)

Total proportion of wages siphoned off in the sample GP: 90%

Other Remarks: All 25 samples extremely deprived landless Musahar. While of 25 mahadalit sample households 17 had got no NREGA job whatsoever, online job cards of the GP show massive job entries in the job cards of upper castes/ non-labour communities (Mishra, Jha, Rai, Thakur, Sahani), Massive corruption and irregularities.

According to the online NREGA MIS data, Raghapur Narsanda GP had spent over Rs. 42 lakh and generated employment for 10,345 persondays (5174.5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 358 in the GP. Analysis of this online data suggests that 14 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in the most deprived and Mahadalit village of the GP suggests that less than 1 day (0.6 day) of actual average annual job per household was provided, online official records show 14 days of average annual employment per household in the GP. What does it suggest? It is obvious that over 90% of the job entries in official records are fake and bogus. In other words, over 90% of the NREGA wages spent in Raghapur Narsanda GP during 6 years (2006-2011/12) have apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

48. VILLAGE NAME: MALPUR (MANJHI TOLA)

GP: MALPURA BLOCK: PATEPUR

Main Findings of the sample Village

Number of households in the sample village: 40

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 1

Actual average annual job provided per household: 1.5 days (one and a half days)

Proportion of due wages actually paid to workers:100%

Proportion of bogus job entry in the online job cards: Online job cards blank

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in GP: Over 40-50% (Rai, Thakur, Mahato)

Total proportion of wages siphoned off in the sample GP: 90%

Other Remarks: All samples extremely deprived Musahars, most job cards were in the custody of Mukhiya. Tanuk Manjhi (476) had actually got only 9 days of job but his online job card has 30 days of job entry. Maheshwar Manjhi (job card with Mukhiya) had actually got only 9 days of job but his pass book had wage payment entry for Rs. 4300/.

According to the online NREGA MIS data, Malpur GP had spent over Rs. 36 lakh and generated employment for 8,013 persondays (4006.5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 178 in the GP. Analysis of this online data suggests that 22 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in the most deprived and Mahadalit village of the GP suggests that only 1.5 days (one and a half days) of actual average annual job per household was provided, online official records show 22 days of average annual employment per household in the GP. What does it suggest? It is obvious that over 90% of the job entries in official records are fake and bogus. In other words, over 90% of the NREGA wages spent in Malpur GP during 6 years (2006-2011/12) have apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

49. VILLAGE NAME: DAMAKI

GP: NILORUKUNDPUR BLOCK: PATEPUR

Main Findings of the sample Village

Number of households in the sample village: 125

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 21

Actual average annual job provided per household: 1.5 days (one and a half days)

Proportion of due wages actually paid to workers: about 60%

Proportion of bogus job entry in the online job cards: Online job cards blank

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in GP: 10-20% (Rai, Thakur)

Total proportion of wages siphoned off in the sample GP: 90%

Other Remarks: Of 25 sample households surveyed in Damaki village, 21 had got no NREGA job whatsoever. Of the remaining 4 samples 1 got no wage at all and 1 got only fraction of his due wages. Musamat Chinta Devi (1319) had got 90 days of job but did not get any wage for that work. Jaganarayan Paswan (222) had worked for 90 days but he was paid only Rs. 1500/ as wage.

According to the online NREGA MIS data, Nilorukundpur GP had spent over Rs. 36 lakh and generated employment for 16,019 persondays (8009.5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 274 in the GP. Analysis of this online data suggests that 29 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in the most deprived village of the GP suggests that only 1.5 days (one and a half days) of actual average annual job per household was provided, online official records show 29 days of average annual employment per household in the GP. What does it suggest? It is obvious that over 90% of the job entries in official records are fake and bogus. In other words, over 90% of the NREGA wage fund spent in Nilorukundpur GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

50. VILLAGE NAME: MANDAIDIH (MUSAHAR TOLA, WARD NO-10)

GP: MANDAIDIH BLOCK: PATEPUR

Main Findings of the sample Village

Number of households in the sample village: 51

Proportion of Dalits: 100%

Proportion of landless households:100%

Number of sample households provided no job at all: 14

Actual average annual job provided per household: about 1 day

Proportion of due wages actually paid to workers: 100%

Proportion of bogus job entry in the online job cards: Online job cards blank

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in GP: Over 80% (Singh, Rai, Thakur)

Total proportion of wages siphoned off in the sample GP: 90%

Other Remarks: Many sample households (landless musahars) had not received job cards. We found massive fake job entries in many beneficiary job cards (job cards in possession of beneficiary). Ramjatan Manjhi (69) and Shankar Manjhi (19) had got no NREGA job whatsoever but their job cards had fake job entry for 41 days each. Jagamohan Manjhi (432), Suresh Manjhi (260), Lutan Manjhi (267) and Reetlal Manjhi (265) each had actually got only 5 days of job, but their job cards had 41 days of job entry each. Harihar Manjhi (40) had got 12 days of job and Tokhan Manjhi (444) had got 2 days of job, but each had bogus job entry for 41 days on their job cards.

According to the online NREGA MIS data, Mandaidih GP had spent over Rs. 92 lakh and generated employment for 10,099 persondays (5049. 5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 243 in the GP. Analysis of this online data suggests that 20 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in the most deprived village of the GP suggests that only 1 day of actual average annual job per household was provided, online official records show 20 days of average annual employment per household in the GP. What does it suggest? It is obvious that over 90% of the job entries in official records

are fake and bogus. In other words, over 90% of the NREGA wage fund spent in Mandaidih GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

51. VILLAGE NAME: DABHAICH (MUSAHARI TOLA, WARD NO. 2)

GP: DABHAICH BLOCK: PATEPUR

Main Findings of the sample Village

Number of households in the sample village: 200

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 3

Actual average annual job provided per household: 4.5 days

Proportion of due wages actually paid to workers:75%

Proportion of bogus job entry in the online job cards: Online job cards blank

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in GP: Over 40% (Rai, Singh)

Total proportion of wages siphoned off in the sample GP:75%

Other Remarks: Extremely deprived Musahar village. The Pond work in the village was allegedly done by JCB and only for one day some labourers were engaged in that project. The labourers had received only partial wages.

According to the online NREGA MIS data, Dabhaich GP had spent over Rs. 31 lakh and generated employment for 9865 persondays (4932.5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 274 in the GP. Analysis of this online data suggests that 18 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in the most deprived village of the GP suggests that only 4.5 days of actual average annual job per household was provided, online official records show 18 days of average annual employment per household in the GP. What does it suggest? It is obvious that about 75% of the job entries in official records are fake and bogus. In other words, about 75% of the NREGA wage fund spent in Dabhaich GP

during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

52. VILLAGE NAME: HARPUR BELWA (MUSAHAR TOLA, WARD NO-14)

GP: JAHANGIRPUR SALKHANI BLOCK: MAHUA

Main Findings of the sample Village

Number of households in the sample village: 100

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 20

Actual average annual job provided per household: 0. 1 day (All 25 samples put together had got just 20 days of job during 6 years.)

Proportion of bogus job entry in the online job cards: Online job cards blank

Other Remarks: Extremely deprived Musahar village had hardly got any NREGA job.

According to the online NREGA MIS data, Jahagirpur Salkhani GP had spent over Rs. 71 lakh and generated employment for **20320** persondays (10,160 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 342 in the GP. Analysis of this online data suggests that about 29 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in the most deprived Musahar village of the GP suggests that not even 1 day of actual average annual job per household was provided, online official records show 29 days of average annual employment per household in the GP. Even if we assume that in the rest of the GP 50 times more job was provided than what CEFS survey found in Harpur Belwa village, the actual average annual job per household (per job card in Use) would be only about 7 days. What does it suggest? It suggests that over 75% of the job entries in official records are fake and bogus. In other words, over 75% of the NREGA wage fund spent in Jahangirpur Salkhani GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: over 75

NALANDA DISTRICT

According to online NREGA MIS data, during 2007/8—2011/12 (for 2006-7 district-wise expenditure figures are not available on the online MIS data of Bihar), Nalanda spent a total amount of Rs. 268 crore on the implementation of the NREGA in the district. During 2008/9-2011/12 (district level employment figures for first 2 years -2006/7-2007/8 not available on NREGA MIS data), Nalanda generated total employment of 129 lakh persondays.

CEFS has conducted performance audit of NREGA in 9 sample villages of Giriyak, Silao and Rajgir blocks; and found massive corruption and serious irregularities/illegalities in the implementation of this Rural Job Scheme in the district. We found no NREGA employment whatsoever in 4 most deprived and needy sample villages of the district.

CEFS performance audit suggests that about 70 per cent of the wage component of NREGA fund spent in Nalanda district during 6 years (2006/7-2011/12) has been misappropriated by implementing authorities and only about 30 per cent of the wages have reached genuine and intended beneficiaries.

53. VILLAGE NAME: JUNEDI (MUSAHAR TOLA)

GP: GORAMA BLOCK: SILAV

Main Findings of the sample Village

Number of households in the sample village: 200

Proportion of Dalits: 100%

Proportion of landless households: 100%

NO JOB CARD -- NO JOB AT ALL IN THIS EXTREMELY DEPRIVED MUSAHAR VILLAGE

According to the online NREGA MIS data, Gorama GP had spent over Rs. 25 lakh and generated employment for **14,474** persondays (7237 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 404 in the GP. Analysis of this online data suggests that 17 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in the most deprived village of the GP found no NREGA job whatsoever in the village, where has been provided 17 days of

actual average annual job per household? Most of it is likely to be based on fake job entries in the official records.

Can not say about the proportion of misappropriation in the GP

54. VILLAGE NAME: BARAHBIGHA (MUSAHARI)

GP: DURGAPUR BLOCK: GIRIYAK

Main Findings of the sample Village

Number of households in the sample village: 200

Proportion of Dalits: 50%

Proportion of landless households: 100%

Number of sample households provided no job at all: 25

Actual average annual job provided per household: 0 days

None of the Musahar households in the sample village had received job card but some of them had got 3-4 days of NREGA job in a KACHA Road project during 2009. However, none of the 25 sample households had ever received even a single day of NREGA job. Villagers told us that one Pyne digging project and one road project were done by Contractor using JCB and other machines. Villagers alleged that Mukhiya of the GP (Manoj Choudhary) had done a lot of bungling in the implementation of NREGA projects in the GP.

According to the online NREGA MIS data, Durgapur GP had spent over Rs. 27 lakh and generated employment for **10,884** persondays (5442 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 181 in the GP. Analysis of this online data suggests that 30 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in the most deprived village of the GP found no NREGA job whatsoever to any one of the 25 sample households in the village, online official records show 30 days of average annual job per household.

WHICH HOUSEHOLDS OF DURGAPUR GP HAVE BEEN PROVIDED 30 DAYS OF AVERAGE ANNUAL JOB DURING 2006-2011/12?

MOST OF THESE HOUSEHOLDS ARE BOGUS BENEFICIARIES (COMMISSION JOB CARDS).

A close scrutiny of online job cards of the GP suggests that over 60-70% of the total job entries are bogus. Therefore, more than 60% of the NREGA wage fund spent in Durgapur GP has apparently been siphoned off by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

55. VILLAGE NAME: PYAREPUR MUSAHARI (SAIDIH)

GP: PYAREPUR BLOCK: GIRIYAK

Main Findings of the sample Village

Number of households in the sample village: 125

Proportion of Dalits:100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 3

Actual average annual job provided per household: about 5 days

Proportion of due wages actually paid to workers: 75%

Proportion of bogus job entry in the online job cards: about 70% (on the basis of 6 online job cards that could be accessed)

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in GP: 10-20%

Other Remarks: Not a single household has got job card, but most of them have got some NREGA job. However, we managed to locate online job cards of 6 sample households with massive fake job entries. It suggests that their job cards are in the custody of GP functionaries and these job cards are being misused for bogus job entries.

Anandi Manjhi (573) had actually got no job at all but her online job card has fake job entry for 137 days. Sure Manjhi (804) had actually got 60 days of job but his online job card has fake job entry for 216 days and bogus wage payment entry for Rs. 23,886/-. Mahendar Manjhi (547) had actually got only 47 days of job but his online job card has fake job entry for 138 days. Bachu Manjhi (555) had actually got only 40 days of job but his online job card has fake job entry for 104 days. Anugrah Manjhi (806) had got no job at all but his online job card has fake job entry for 26 days. Laxaman Manjhi (1410) had got only 50 days of job but his online job card has fake job entry for 55 days.

56. VILLAGE NAME: RUPASPUR

GP: PYAREPUR BLOCK: GIRIYAK

Main Findings of the sample Village

Number of households in the sample village: 125

Proportion of Dalits: 100%

Proportion of landless households:100%

Number of sample households provided no job at all: 25

Actual average annual job provided per household: 0 days

NO JOB CARD -- NO JOB AT ALL IN THIS EXTREMELY DEPRIVED DALIT VILLAGE

Other Remarks: Not a single household in this dalit village has got job card or any job whatsoever. However, we managed to locate online job cards of 7 sample households, 4 of them have fake job entries. It suggests that their job cards are in the custody of GP functionaries and these job cards are being misused for bogus job entries.

Nagina Paswan (399) had got no job but his online job card has fake job entry for 27 days. Dharmendra Paswan (194) had got no job but his online job card has fake entry for 18 days. Rameshwar Paswan (937) and Amirak Paswan (825) had got no job but their online job cards have fake entry for 6 days each.

According to the online NREGA MIS data, Pyarepur GP had spent over Rs. 56 lakh and generated employment for **20,444** persondays (10,222 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 690 in the GP. Analysis of this online data suggests that about 15 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in 2 most deprived villages of the GP suggests that about 3 days of actual average annual job per household was provided (50 sample households of Saidih and Rupaspur put together), online official records show 15 days of average annual employment per household in the GP. What does it suggest? It suggests that about 80% of the job entries in official records are fake and bogus. In other words, about 80% of the NREGA wage fund spent in Pyarepur GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and

payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: about 80%

57. VILLAGE NAME: DOULACHAK

GP: POKHARPUR BLOCK: GIRIYAK

Main Findings of the sample Village

Number of households in the sample village: 300

Proportion of Dalits: 30%

Proportion of landless households: 100%

Number of sample households provided no job at all: 6

Actual average annual job provided per household: 7 days

Proportion of due wages actually paid to workers: 100%

Proportion of bogus job entry in the online job cards: All online job cards blank

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in GP: 10-20%

Other Remarks: Extremely deprived mahadalits, Only one NREGA project (Pyne) during 6 years, it continued for one month. Very high distress migration from the village, Villagers said that NREGA works in this GP were mostly done by JCB.

58. VILLAGE NAME: KARMPUR

GP: POKHARPUR BLOCK: GIRIYAK

Main Findings of the sample Village

Number of households in the sample village: 100

Proportion of Dalits: 80%

Proportion of landless households: 100%

Number of sample households provided no job at all: 3

Actual average annual job provided per household: 1 day

Proportion of due wages actually paid to workers: 75%

Proportion of bogus job entry in the online job cards: over 80%

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: 10-20%

Total proportion of wages siphoned off in the sample village: over 80%

Other Remarks: Only one NREGA project (Pyne) during 6 years, in which some labourers got 6-7 days of job. Very high distress migration from the village.

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	VIJAY MANJHI	5	7	19
2	INDRADEV MANJHI	292	7	178
3	MUNNA MANJHI	12	6	6
4	SUNIL MANJHI	533	7	30
5	MOHAN MANJHI	519	6	78
6	UPENDRA MANJHI	511	14	75
7	SAMUDRI DEVI	11	6	24
8	GANOURI MANJHI	18	7	82
9	SAHDEV MANJHI	31	7	126
10	PRASADI MANJHI	23	7	117
11	PUNDAR MANJHI	830	6	13
12	NEELAM DEVI	6	7	101
13	SAHARU MANJHI	29	7	146
14	KRISHNA MANJHI	572	5	50
15	SURENDAR MANJHI	575	7	30

According to the online NREGA MIS data, Pokharpur GP had spent over Rs. 39 lakh and generated employment for **8753** persondays (4376. 5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use

is 345 in the GP. Analysis of this online data suggests that about 12 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in 2 most deprived villages of the GP suggests that about 4 days of actual average annual job per household was provided (50 sample households of Doulachak and Karmpur put together), online official records show 12 days of average annual employment per household in the GP. What does it suggest? It suggests that about two-thirds of the job entries in official records are fake and bogus. In other words, about 65% of the NREGA wage fund spent in Pokharpur GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: about 65%

59. VILLAGE NAME: RASALPUR (TAND)

GP: NAI POKHAR BLOCK: RAJGIR

Main Findings of the sample Village

Number of households in the sample village: 40

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 25

NO JOB CARD -- NO JOB AT ALL IN THIS EXTREMELY DEPRIVED MAHA DALIT VILLAGE

According to the online NREGA MIS data, Nai Pokhar GP had spent over Rs. 53 lakh and generated employment for **20,817** persondays (10,408. 5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 764 in the GP. Analysis of this online data suggests that 13 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in the most deprived village of the GP found no NREGA job whatsoever in the village, where has been provided 13 days of actual average annual job per household? Most of it is likely to be fake job entries in the official records. However, it is not possible for us to say for sure as to what proportion of wage fund in this GP has been embezzled through bogus job entries.

Total proportion of wages siphoned off in the sample GP: Can't say

Other Remarks: All extremely deprived mahadalits and landless labourers, PDS for only 3-4 months in one year, No ICDS at all.

60. VILLAGE NAME: HAIBATPUR

GP: PURAINI BLOCK: GIRIYAK

Main Findings of the sample Village

Number of households in the sample village: 60

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 0

Actual average annual job provided per household: 28 days

Proportion of due wages actually paid to workers: 50%

Proportion of bogus job entry in the online job cards: Online job cards not updated

Total proportion of wages siphoned off in the sample village: 50%

Other Remarks: Relatively much better provision of employment but only about half of the due wages had been paid to workers and the rest embezzled, 5-6 projects (Ahar, Pyne, Pond, Road) implemented in 6 years.

61. VILLAGE NAME: NAGADIH

GP: BARAKAR BLOCK: SILAO

Main Findings of the sample Village

Number of households in the sample village: 500

Proportion of Dalits:100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 1

Actual average annual job provided per household: 6 days

Proportion of due wages actually paid to workers: 50%

Proportion of bogus job entry in the online job cards: Online job cards could not be accessed because none of the beneficiaries had their job cards with them.

Other Remarks: Entirely Mahadalit village, Only one NREGA project in 6 years, All job cards in the possession of GP functionaries, Most of NREGA works in GP done on contract by JCB. PDS available only for 3-4 months in one year.

According to the online NREGA MIS data, Barakar GP had spent over Rs. 43 lakh and generated employment for **25038** persondays (12,519 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 707 in the GP. Analysis of this online data suggests that about 18 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in the most deprived village of the GP suggests that about 6 days of actual average annual job per household was provided, online official records show 18 days of average annual employment per household in the GP. What does it suggest? It suggests that about two thirds of the job entries in official records are fake and bogus. In other words, over 65% of the NREGA wage fund spent in Barakar GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls). Moreover, only 50% of due wages were paid.

Total proportion of wages siphoned off in the sample GP: over 80%

NAWADA DISTRICT

According to online NREGA MIS data, during 2007/8—20011/12 (for 2006-7 district-wise expenditure figures are not available on the online MIS data of Bihar), Nawada spent a total amount of Rs. 174 crore on the implementation of the NREGA in the district. During 2008/9-2011/12 (district level employment figures for first 2 years -2006/7-2007/8 not available on NREGA MIS data), Nalanda generated total employment of 96 lakh persondays.

CEFS has conducted performance audit of NREGA in 10 sample villages of Nardiganj and Hisua blocks; and found massive corruption and serious irregularities/illegalities in the implementation of this Rural Job Scheme in the district. We found no NREGA employment whatsoever in 4 extremely deprived sample villages of the district.

CEFS performance audit suggests that about 79 per cent of the wage component of NREGA fund spent in Nawada district during 6 years (2006/7-2011/12)has been misappropriated by implementing authorities and only about 21 per cent of the wages have reached genuine and intended beneficiaries.

62. VILLAGE NAME: MANAKA

GP: PACHHADA: BLOCK HISUA

Main Findings of the sample Village

Number of households in the sample village: 175

Proportion of Dalits 100%

Proportion of landless households:100%

Number of sample households provided no job at all: 25

Actual average annual job provided per household: 0 days

Proportion of bogus job entry in the online job cards: 100%

Total proportion of wages siphoned off in the sample village: 100%

Other Remarks: No NREGA job at all in this most needy and extremely deprived Musahar village but online job cards have massive fake job entries, very high distress migration, Massive corruption in PDS, PDS available only 3-4 times in one year, ICDS only once a week.

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card	Post office Account No.
1	CHALITAR MANJHI	1065	0	91	
2	JITENDRA MANJHI	1305	0	125	7142586
3	MOTI MANJHI	157	0	23	
4	BALCHANDRA MANJHI	784	0	35	
5	KARU MANJHI	1109	0	56	
6	GOURI DEVI	1051	0	94	
7	CHHOTE MANJHI	1081	0	114	7142544
8	GAYATRI DEVI	171	0	144	7142541
9	AKAL MANJHI	1077	0	91	7142570
10	RAMOTAR MANJHI	786	0	178	7142568 7142530
11	JAGDISH MANJHI	164	0	96	7142588
12	JITENDAR MANJHI	788	0	12	
13	LALAN MANJHI	976	0	71	7141001
14	INDAL MANJHI	1061	0	54	
15	SHIV SHANKAR MANJHI	1108	0	84	7142537
16	KALAWA DEVI	1291	0	42	7050984
	Total		0	1310	

According to the online NREGA MIS data, Pachhada GP had spent over Rs. 56 lakh and generated employment for **28077** persondays (14,038.5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 558 in the GP. Analysis of this online data suggests that 25 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in the most deprived village of the GP found no job at all to any one among 25 sample households, online official records show 25 days of average annual employment per household in the GP. What does it suggest? It suggests that all job entries in official records are fake and bogus. In other words, most of the NREGA wage fund spent in Pachhada GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: over 90%

63. VILLAGE NAME: MIYABIGHA

GP: KOSAL BLOCK: NARDIGANJ

Main Findings of the sample Village

Number of households in the sample village: 200

Proportion of Dalits:30%

Proportion of landless households:100%

Number of sample households provided no job at all:1

Actual average annual job provided per household: 7 days

Proportion of due wages actually paid to workers: 100%

Proportion of bogus job entry in the online job cards: 70%

Total proportion of wages siphoned off in the sample village: 70%

Other Remarks: Most job cards were in the custody of GP functionaries, only 24 days of NREGA job during 6 years, very high distress migration

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	MISHRI RAJVANSHI	586	24	93
2	JAMUNA RAJVANSHI	587	24	160
3	BHOJAN MANJHI	194	24	177
4	DHARMRNDRA MANJHI	192	50	202
5	RAMESHAR MANJHI	17	45	63
6	CHANDO MANJHI	193	72	198
7	SURESH RAJVANSHI	292	50	93
8	MAHESH RAJVANSHI	197	50	155
9	UPENDAR MANJHI	295	50	146
10	DEVENDAR RAJVANSHI	195	0	100
11	KALO MANJHI	291	60	81

12	INDRADEV RAJVANSHI	302	50	107
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64. VILLAGE NAME: RAME (MUSAHARI – WARD NO. 3)

GP: KOSAL BLOCK: NARDIGANJ

Main Findings of the sample Village

Number of households in the sample village: 125

Proportion of Dalits:100%

Proportion of landless households:100%

Number of sample households provided no job at all: 2

Actual average annual job provided per household: about 9 days

Proportion of due wages actually paid to workers: 100%

Proportion of bogus job entry in the online job cards: about 45%

Total proportion of wages siphoned off in the sample village: 45%

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	PHULWA DEVI	146	0	23
2	RAMCHANDRA MANJHI	69	40	82
3	GANESH MANJHI	80	30	82
4	UDAY MANJHI	74	60	129
5	SUKHDEV MANJHI	139	60	60
6	ASHISH MANJHI	104	60	83
7	SHRAVAN MANJHI	81	60	95
8	KAJAR MANJHI	93	60	71
	Online job cards of remaining samples are either blank or not updated			

65. VILLAGE NAME:FAZILPUR

GP: KOSAL BLOCK: NARDIGANJ

Main Findings of the sample Village

Number of households in the sample village: 150

Proportion of Dalits: 30%

Proportion of landless households: 100%

Number of sample households provided no job at all: 0

Actual average annual job provided per household: 14 days

Proportion of due wages actually paid to workers: 100%

Proportion of bogus job entry in the online job cards: Online job cards could not be accessed

Total proportion of wages siphoned off in the sample village: can't say

Other Remarks: None of the sample households had job cards in their possession but all of them had received some NREGA employment. In fact, these poor dalits even did not know if there were job cards in their names. Since they had got NREGA job, it is obvious that their job cards were in the possession of GP functionaries and these poor people had not been informed about the existence of job cards in their names so that these cards could be easily misused for fake job entries and embezzlement of NREGA fund. In the absence of job card numbers, we could not access online job cards. Therefore, it is not possible to say anything about fake job entries in online job cards.

66. VILLAGE NAME: SHOSHALA

GP: KOSAL BLOCK: NARDIGANJ

Main Findings of the sample Village

Number of households in the sample village: 300

Proportion of Dalits:60%

Proportion of landless households: 100%

Number of sample households provided no job at all: 3

Actual average annual job provided per household: 4 days

Proportion of due wages actually paid to workers: 50%

Proportion of bogus job entry in the online job cards: over 60%

Total proportion of wages siphoned off in the sample village: over 90%

Other Remarks: Massive corruption and irregularities, Only about half wages paid, NREGA work done by Contractor, Very high distress migration.

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	GOURISHANKAR RAJBANSHI	15	6	23
2	RAMNANDAN RAM	628	8	18
3	MITHU MANJHI	649	30	176
4	BINOD MANJHI	19	60	172
5	KANTI DEVI	28	23	23
6	KARU MANJHI	3	15	35
7	SIYARAM RAJBANSHI	220	30	60
8	MUNNI RAJBANSHI	219	30	60
	Online job cards of remaining samples either blank or not updated			

67. VILLAGE NAME: NAYANAGAR

GP: KOSAL BLOCK: NARDIGANJ

Main Findings of the sample Village

Number of households in the sample village: 300

Proportion of Dalits: 100%

Proportion of landless households:100%

Number of sample households provided no job at all: 9

Actual average annual job provided per household: 3 days

Proportion of due wages actually paid to workers: 100%

Proportion of bogus job entry in the online job cards: over 60%

Total proportion of wages siphoned off in the sample village: 60%

Other Remarks: Text book Musahar village, Open loot in every scheme in this mahadalit village, No job card with any one but many of them got some job during previous one year, NREGA work done by contractor (Sonu), No NREGA job during first 5 years, about 90% distress migration – only old and infirm are in the village. Open loot in PDS- all BPL and Antyodaya households get ration coupons for 12 months but actually get ration only for one month, No ICDS in this Mahadalit village, Some one had collected Rs 300/ from each Musahar family promising 3 dismil of land. Musahar women said,“ rotten food is served in mid day meal. Children often fall sick due to this. We are often forced to spend more money on the treatment of children than what is saved due to mid day meal.”

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	YATAN MANJHI	425	0	19
2	JAGADISH MANJHI	418	15	40
3	SUNIL MANJHI	608	30	45
4	KARU MANJHI	3	0	35
5	UPENDAR RAJBANSHI	428	32	37
6	BINDA RAJBANSHI	4	0	28
7	Without job card numbers, remaining online job cards could not be traced			

According to the online NREGA MIS data, Kosal GP had spent over Rs. 27 lakh and generated employment for **10,931** persondays (5465. 5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 369 in the GP. Analysis of this online data suggests that about 15 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in 5 villages of the GP found about 7 days of average annual job per household, online official records show 15 days of average annual employment per household in the GP. What does it suggest? It suggests that over 50% of the job entries in official records are fake and bogus. In other words, over 50%

of NREGA wage fund spent in Kosal GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: over 60% (50% fake job entries + 10% on account of only half wage payment in one village)

68. VILLAGE NAME: JANAPURA

GP: KAHUARA BLOCK: NARDIGANJ

Main Findings of the sample Village

Number of households in the sample village: 160

Proportion of Dalits: 50%

Proportion of landless households: 100%

Number of sample households provided no job at all: 25

Actual average annual job provided per household: 0 days

NO JOB AT ALL IN THIS EXTREMELY DEPRIVED MAHADALIT VILLAGE

69. VILLAGE NAME: BHATBIGHA

GP: KAHUARA BLOCK: NARDIGANJ

Main Findings of the sample Village

Number of households in the sample village: 150

Proportion of Dalits: 100%

Proportion of landless households: 90%

Number of sample households provided no job at all: 6

Actual average annual job provided per household: 4 days

Proportion of due wages actually paid to workers: 100%

Proportion of bogus job entry in the online job cards: about 55%

Other Remarks: All job cards of the village were in custody of Rojgar Sewak

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	MOTI MANJHI	49	40	51
2	RAMCHANDRA MANJHI	65	7	60
3	BANGALI MANJHI	152	16	36
4	KARA MANJHI	76	20	52
5	BALAK MANJHI	29	55	111
6	BOUDHA MANJHI	114	0	48
7	RAMSHISH MANJHI	164	0	24
8	KARA MANJHI	69	45	151
9	Without job card numbers, remaining online job cards not traceable			

According to the online NREGA MIS data, Kahuara GP had spent over Rs. 74 lakh and generated employment for **12,017** persondays (6008. 5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 164 in the GP. Analysis of this online data suggests that about 36 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in 2 poorest sample villages of the GP found about 2 days (50 samples of both villages put together) of average annual job per household, online official records show 36 days of average annual employment per household in the GP. What does it suggest? It suggests that over 90% of the job entries in official records are fake and bogus. In other words, over 90% of NREGA wage fund spent in Kahuara GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: over 90%

70. VILLAGE NAME: ODO (EAST MUSAHARI – WARD NO. 11)

GP: ODO BLOCK: NARDIGANJ

NO JOB CARD -- NO JOB AT ALL IN THIS EXTREMELY DEPRIVED MAHA DALIT VILLAGE

Main Findings of the sample Village

Number of households in the sample village: 250

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 25

Actual average annual job provided per household: 0 days

71. VILLAGE NAME: BAHADUR GANJ

GP: ODO BLOCK: NARDIGANJ

Main Findings of the sample Village

Number of households in the sample village: 150

Proportion of Dalits:50%

Proportion of landless households:100%

Number of sample households provided no job at all: 25

Actual average annual job provided per household: 0 days

NO JOB CARD -- NO JOB AT ALL IN THIS EXTREMELY DEPRIVED MAHA DALIT VILLAGE

Other Remarks: A close look at the online job cards of Odo GP suggests massive use of commission job cards (with title names like Singh, Pandey).

According to the online NREGA MIS data, Odo GP had spent over Rs. 50 lakh and generated employment for **16,303** persondays (8151. 5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 258 in the GP. Analysis of this online data suggests that about 31 days of average annual job per

household (per job card in use) was provided in the GP. While CEFS survey in 2 most needy and extremely deprived sample villages of the GP found no job at all to any one, online official records show 31 days of average annual employment per household in the GP. What does it suggest? It suggests that over 90% of the job entries in official records are fake and bogus. In other words, over 90% of NREGA wage fund spent in Odo GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: at least 90%

GAYA DISTRICT

According to online NREGA MIS data, during 2007/8—20011/12 (for 2006-7 district-wise expenditure figures are not available on the online MIS data of Bihar), Gaya spent a total amount of Rs. 292 crore on the implementation of the NREGA in the district. During 2008/9-2011/12 (district level employment figures for first 2 years -2006/7-2007/8 not available on NREGA MIS data), Gaya generated total employment of 125 lakh persondays.

CEFS has conducted performance audit of NREGA in 9 sample villages of Barachatti block; and found massive corruption and serious irregularities/illegalities in the implementation of this Rural Job Scheme in the district. However, provision of employment was relatively better in this district.

CEFS performance audit suggests that about 63 per cent of the wage component of NREGA fund spent in Gaya district during 6 years (2006/7-2011/12)has been misappropriated by implementing authorities and only about 37 per cent of the wages have reached genuine and intended beneficiaries.

72. VILLAGE NAME: TIWARI CHAK

GP: SARWAN BLOCK: BARACHATTI

Main Findings of the sample Village

Number of households in the sample village: 50

Proportion of Dalits:100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 16

Actual average annual job provided per household: 1 day

Proportion of due wages actually paid to workers: 50%

Proportion of bogus job entry in the online job cards: Online job cards blank

Other Remarks: Irregular PDS in this extremely deprived dalit village, Serious irregularities in wage payment. Only one NREGA work in 6 years (Pyne desiltation in 2008).

73. VILLAGE NAME: DHANAWAN (MUSAHAR TOLI)

GP: SARWAN BLOCK: BARACHATTI

Main Findings of the sample Village

Number of households in the sample village: 125

Proportion of Dalits:100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 0

Actual average annual job provided per household: 15 days

Proportion of due wages actually paid to workers:75%

Proportion of bogus job entry in the online job cards: Online job cards blank/not updated

Other Remarks: Extremely deprived Musahar village,Relatively better provision of job, 6 projects during 6 years (each for 15 days), Serious irregularities in wage payment, Since NREGA Projects were executed by Contractor, women were not given job. None of the labourers had seen pass book.

74. VILLAGE NAME: MANICHAK

GP: SARWAN BLOCK: BARACHATTI

Main Findings of the sample Village

Number of households in the sample village: 200

Proportion of Dalits:100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 0

Actual average annual job provided per household: 15 days

Proportion of due wages actually paid to workers: 75%

Proportion of bogus job entry in the online job cards: Online job cards blank

Other Remarks: Relatively better provision of job in this Musahar village, 6 projects during 6 years (each for 15 days), NREGA projects executed by Contractor, No one had pass book, wage paid in cash by contractor.

75. VILLAGE NAME: SARWAN BAZAR (HARIJAN TOLI)

GP: SARWAN BLOCK: BARACHHATTI

Main Findings of the sample Village

Number of households in the sample village: 70

Proportion of Dalits: 100%

Proportion of landless households:100%

Number of sample households provided no job at all: 20

Actual average annual job provided per household: half day

Proportion of bogus job entry in the online job cards: Online job cards blank

Other Remarks: Hardly any NREGA job in this deprived dalit village, all job cards were in custody of Zila Parshad (Poonam Devi), All 25 sample households put together had got only 50 persondays of job during entire 6 years.

According to the online NREGA MIS data, Sarwan GP had spent over Rs. 60 lakh and generated employment for **25,499** persondays (12749. 5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 434 in the GP. Analysis of this online data (12749 persondays per year divided by 434 job cards in use) suggests that about 29 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in 4 poorest villages of the GP found about 8 days of actual average annual job per household, online official records show 29 days of average annual employment per household in the GP. What does it suggest? It suggests that about 70% of the job entries in official records are fake and bogus. In other words, about 70% of NREGA wage fund spent in Sarwan GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: about 80% (70% fake job entries + 10% on account of partial wage payment in 2 villages.)

76. VILLAGE NAME: BINDA

GP: BINDA BLOCK: BARACHATTI

Main Findings of the sample Village

Number of households in the sample village: 500

Proportion of Dalits: 25%

Proportion of landless households:50%

Number of sample households provided no job at all: 21

Actual average annual job provided per household: Half day

Proportion of bogus job entry in the online job cards: Online job cards blank

According to the online NREGA MIS data, Binda GP had spent over Rs. 30 lakh and generated employment for **11,247** persondays (5623. 5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 275 in the GP. Analysis of this online data (5623 persondays per year divided by 275 job cards in use) suggests that about 20 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in the poorest village of the GP found only about half day of actual average annual job per household, online official records show 20 days of average annual employment per household in the GP. Since CEFS survey was done in only one village of the GP, it may be possible that in other villages more persondays of job was generated. Even if we assume that in other villages of the GP about 5 days (10 times more than actually found in our sample village) of actual average annual job per household was provided, what does it mean? It suggests that at least 75% of the job entries in official records are fake and bogus. In other words, about 75% of NREGA wage fund spent in Binda GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: about 75%

77. VILLAGE NAME: MAKHADUMPUR

GP: BAJARKAR BLOCK: BARACHATTI

Main Findings of the sample Village

Number of households in the sample village: 75

Proportion of Dalits: 75%

Proportion of landless households: 100%

Number of sample households provided no job at all: 6

Actual average annual job provided per household: about 5 days

Proportion of bogus job entry in the online job cards: Online job cards untraceable without job card numbers (all job cards were in custody of ward member)

Other Remarks: Extremely deprived Musahar village, It is a model village of district (ADARSH Gaon). No NREGA job in first 5 years, but in 2011 one NREGA project was implemented where most households got 30-40 days of job. 10-15 days of wages were pending at the time of survey (January 2012).

78. VILLAGE NAME: ADALPUR

GP: BAJARKAR BLOCK: BARACHATTI

Main Findings of the sample Village

Number of households in the sample village: 300

Proportion of Dalits: 20%

Proportion of landless households: 50%

Number of sample households provided no job at all: 3

Actual average annual job provided per household: 25 days

Proportion of bogus job entry in the online job cards: Online job cards blank

Other Remarks: Relatively better provision of employment in this village. There was no major complaint.

According to the online NREGA MIS data, Bajarkar GP had spent over Rs. 73 lakh and generated employment for **28,529** persondays (14,264. 5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 621 in the GP. Analysis of this online data (14264 persondays per year divided by 621 job cards in use)

suggests that about 22 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in 2 sample villages of the GP found about 15 days (50 samples of 2 villages put together) of actual average annual job per household, online official records show 22 days of average annual employment per household in the GP. What does it suggest? It suggests that about 30% of the job entries in official records are fake and bogus. In other words, about 30% of NREGA wage fund spent in Bajarkar GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: about 30%

79. VILLAGE NAME: BIBIPESHARA

GP: BIBIPESHARA BLOCK: BARACHATTI

Main Findings of the sample Village

Number of households in the sample village: 400

Proportion of Dalits:25%

Proportion of landless households: 50%

Number of sample households provided no job at all: 3

Actual average annual job provided per household: 14 days

Proportion of bogus job entry in the online job cards: Online job cards untraceable in absence of job card numbers.

Other Remarks: Most job cards were in the custody of GP functionaries

According to the online NREGA MIS data, Bibipeshara GP had spent over Rs. 25 lakh and generated employment for **20,131** persondays (10,065. 5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 327 in the GP. Analysis of this online data (10,065 persondays per year divided by 327 job cards in use) suggests that about 30 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in one sample village of the GP found about 14 days of actual average annual job per household, online official records show 30 days of average annual employment per household in the GP. What does it suggest? It suggests that over 50% of the job entries in official records are fake and bogus. In other words, over 50% of NREGA wage fund spent in Bibipeshara GP during 6 years (2006-2011/12) has apparently been

misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: over 50%

80. VILLAGE NAME: GOSAIN PESHARA

GP: DEEWANIYA BLOCK: BARACHATTI

Main Findings of the sample Village

Number of households in the sample village: 500

Proportion of Dalits 25%

Proportion of landless households: 80%

Number of sample households provided no job at all: 10

Actual average annual job provided per household: 2 days

Proportion of bogus job entry in the online job cards: Online job cards blank/not updated

Other Remarks: Only one NREGA work during 6 years (7 days of pond desiltation work in July 2011), Wages of some labourers were pending at the time of survey (January 2012)

According to the online NREGA MIS data, Deewaniya GP had spent over Rs. 50 lakh and generated employment for **27,790** persondays (13895 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 522 in the GP. Analysis of this online data suggests that about 26 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in the poorest village of the GP found about 2 days of average annual job per household, online official records show 26 days of average annual employment per household in the GP. What does it suggest? It suggests that over 90% of the job entries in official records are fake and bogus. In other words, over 90% of NREGA wage fund spent in Deewaniya GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: over 90%

BHOJPUR DISTRICT

According to online NREGA MIS data, during 2007/8—2011/12 (for 2006-7 district-wise expenditure figures are not available on the online MIS data of Bihar), Bhojpur spent a total amount of Rs. 232 crore on the implementation of the NREGA in the district. During 2008/9-2011/12 (district level employment figures for first 2 years -2006/7-2007/8 not available on NREGA MIS data), Bhojpur generated total employment of 138 lakh persondays.

CEFS has conducted performance audit of NREGA in 10 sample villages of Shahpur and Biheya blocks; and found shocking and sickening corruption and serious irregularities/illegalities in the implementation of this Rural Job Scheme in the district. We found no NREGA employment whatsoever in 4 extremely deprived and most needy sample villages of the district.

CEFS performance audit suggests that about 85 per cent of the wage component of NREGA fund spent in Bhojpur district during 6 years (2006/7-2011/12) has been misappropriated by implementing authorities and only about 15 per cent of the wages have reached genuine and intended beneficiaries.

81. VILLAGE NAME: DUMARIYA

GP: SAHJOULI BLOCK: SHAHPUR

Main Findings of the sample Village

Number of households in the sample village: 200

Proportion of Dalits: 60%

Proportion of landless households: 60%

Number of sample households provided no job at all: 19

Actual average annual job provided per household: about 2 days

Proportion of bogus job entry in the online job cards: Online job cards blank

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: over 50% (Pandey, Ojha, Tiwari, Tripathi, Choubey)

Other Remarks: Most of dalit labourers did not get even a single day of NREGA job during 6 years, but online job cards of large number of Brahmins show massive job entries. PDS available for hardly 4-5 months in a year. ICDS as good as non-existent.

82. VILLAGE NAME: SAHJOULI

GP: SAHJOULI BLOCK: SHAHPUR

Main Findings of the sample Village

Number of households in the sample village: 1000

Proportion of Dalits: 35%

Proportion of landless households: 35%

Number of sample households provided no job at all: 2

Actual average annual job provided per household: about 6 days

Proportion of bogus job entry in the online job cards: Online job cards blank

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: 50% (Pandey, Ojha, Tiwari, Choubey)

According to the online NREGA MIS data, Sahjouli GP had spent over Rs. 47 lakh and generated employment for **22,995** persondays (11497. 5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 434 in the GP. Analysis of this online data (11497 persondays per year divided by 434 job cards in use) suggests that about 26 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in 2 sample villages of the GP found only about 4 days (50 samples of 2 villages put together) of actual average annual job per household, online official records show 26 days of average annual employment per household in the GP. What does it suggest? It suggests that less than 20% of job entries are genuine and over 80% of the job entries in official records are fake and bogus. In other words, over 80% of NREGA wage fund spent in Sahjouli GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: over 80%

Modus Operandi of Embezzlement of NREGA fund in Sahjouli GP

In Sahjouli GP, we have found large number of commission job cards in the name of Brahmins and Rajputs with massive fake job entries in them. There are about 68 Brahmin online job cards

with massive fake job entries and over a dozen Rajput (Singh) online job cards with fake job entries. It does not mean that bogus beneficiaries/ commission job cards are limited to upper castes only. Many of OBC job cards are also being misused as commission job cards.

The following chart shows some of the online job cards of Sahjouli GP with significant job entries having distinct Brahmin names. It is a cruel and tragic irony that in a GP where landless dalits have hardly got any NREGA job, online job cards of many Brahmins (prosperous landlords) show over 100 days of job entry.

Job and Wage payment details of Some Bogus Beneficiaries / Commission job Cards (All are Bhammins)

SAHJOULI GP - SHAHPUR BLOCK - BHOJPUR DISTRICT

S. N.	Name of Job Card Holder	Job Card Number	Job days in online job card	Amount of Wage paid in Rs.	Account Number
	DUMARIYA VILLAGE				Post office
1	RAMAKANT DUBEY	790	84	9,576	3650991
2	VIKAS OJHA	789	96	10,944	3651099 36511099
3	UMAKANT PANDEY	793	84	9,576	3657101
4	SOMNATH PANDEY	795	90	10,260	36512010
5	SHIVKANT PANDEY	796	90	10,260	3651011
6	MULAKRAJ OJHA	801	102	11,628	3650997
7	BAGNAND PANDEY	802	102	11,628	3651008
8	RAVISHANKAR PANDEY	803	102	11,628	3650993
9	MANOKAMANA PANDEY	804	88	10,032	3651106
10	RADHEYSHYAM PANDEY	805	88	10.032	3651009
11	JAISHANKAR PANDEY	807	88	10,032	3651017
12	JAIPRAKASH OJHA	808	88	10,032	3651004
13	ARUN TRIPATHI	816	102	11,628	32012123
14	SAROJ TRIPATHI	818	100	11,120	3201222
15	BALA PANDIT	820	103	11,376	3141083
16	GHUTUR OJHA	838	28		3201221
17	MUTUR OJHA	841	28		3201227
18	ASTEYADEV CHOUBEY	842	28		

19	BANDHAN TIWARI	843	28		
20	SADHU OJHA	844	28		
21	ABHISHEK TIWARI	845	28		
22	PINKI TIWARI	851	28		
23	VINOD TIWARI	853	28		
24	MANOJ TIWARI	858	28		
25	ADITYA TRIPATHI	861	28		
26	SUSHIL TRIPATHI	814	100	11,120	3201217
27	JAIBHUSHAN TIWARI	817	100	11,120	3201219
28	SANTOSH CHOUBEY	850	28	2,912	3201236
	SAHJOULI VILLAGE				CANARA BANK
29	SATYADEV PANDEY	1005	30		
30	ARVIND PANDEY	1006	30		
31	DASHARATH OJHA	1007	30		
32	RISHIKESH PANDEY	1060	42		
33	DHANESH KUMAR OJHA	1063	42		
34	GUDDUKUMAR OJHA	1061	42		
35	BALIRAM OJHA	1066	42		1138
36	RAMSACHAN TIWARI	1104	38		1186
37	MADAN MISHRA	1115	38		4247
38	GANGASAGAR OJHA	1124	36	5184	1560
39	SRIRAM OJHA	1125	36	5184	1393
40	VIJAI KUMAR OJHA	1127	36	5184	1908
41	DILIP OJHA	933	47	6167	1720
42	KRISHNA OJHA	935	51	6120	2453
43	PRAMESH KUMAR OJHA	920	23		
44	RAMAN KU. CHOUBEY	943	52	7498	6004
45	SANTOSH KUMAR OJHA	990	21	2520	1189
46	KAMALESH MISHRA	995	21		
47	VASHIST TIWARI	991	21		
48	BRAJESH OJHA	996	21	2520	3829
	There are another 20 similar online job cards				

83. VILLAGE NAME: BHAROULI

GP: BHAROULI BLOCK: SHAHPUR

Main Findings of the sample Village

Number of households in the sample village: 600

Proportion of Dalits: 10%

Proportion of landless households: 100% of dalits are landless

Number of sample households provided no job at all: 25

Actual average annual job provided per household: 0 days

NO JOB AT ALL TO EXTREMELY DEPRIVED DALITS

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: over 90%

Total proportion of wages siphoned off in the sample village: 90%

Other Remarks: This is a Brahmin dominant village. All dalits of the village are landless labourers but none of them had been provided even a single day of NREGA job during entire 6 years. There is irregular supply of PDS and ICDS is effectively non-existent.

84. VILLAGE NAME: TIKATHI

GP: BHAROULI BLOCK: SHAHPUR

Main Findings of the sample Village

Number of households in the sample village: 200

Proportion of Dalits:50%

Proportion of landless households: 50%

Number of sample households provided no job at all: 4

Actual average annual job provided per household: 3.5 days

Proportion of due wages actually paid to workers: 100%

Proportion of bogus job entry in the online job cards: over 75%

Total proportion of wages siphoned off in the sample village: over 75%

Other Remarks: All job cards were in the custody of Rojgar Sewak (Vinay Kumar Gupta). Massive corruption and open loot of NREGA fund. Villagers told us that, "there is very well -organised commission/ percentage system in which Job card holders are asked by GP officials to allow misuse of their job cards (through fake job entries) for a commission of 5% of the embezzled amount. Pass Book holders are paid Rs 100-200 and asked to sign for bogus wage payment of Rs 10,000/-15,000/ through their pass books. Gram Sewak (Kamal Prasad) and other GP functionaries do embezzlement of NREGA fund in this way". Gajadhar Paswan is a landless labourer and he did not have job card but he had pass book. He told us, "GP officials had asked me to give my pass book for bogus NREGA wage payments for the commission of 5%. But I refused to do so".

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card	Wage payment Entry in Pass Book. in Rs.
1	BISHWANATH PASWAN	4	15	94	11,136
2	MAYA KUNWAR		12		7524
3	AITAWARU PASWAN		0		4320
4	RAJENDAR PASWAN	34	20	94	11,136
5	HARISHANKAR PASWAN	174	0	16	1900
6	BABAN PASWAN	8	18	42	5664
7	RAMDINESH PASWAN	1042	28	42	5400
8	RAJU PASWAN	19	15	82	9840
9	VINESH PASWAN	75	20	42	5664
10	MUKHUT PASWAN	40	20	42	5664
11	LALAN PASWAN	7	20	121	14,838
12	PREM PASWAN	1036	20	103	12,198
13	SHIVJI PASWAN		20		9400
14	JHARI DEVI		20		10,000

85. VILLAGE NAME: LASKARA

GP: BHAROLI BLOCK: SHAHPUR

Main Findings of the sample Village

Number of households in the sample village: 300

Proportion of Dalits: 10%

Proportion of landless households: 100% of dalits landless

Number of sample households provided no job at all: 25

Actual average annual job provided per household: 0 days

NO JOB CARD- NO JOB AT ALL TO EXTREMELY DEPRIVED DALITS

Proportion of bogus job entry in the online job cards: Online job cards of 4 samples put together have fake job entry for 176 days. Online job card of Nathuni Ram (114) has fake job entry for 74 days. Online job cards of Laxaman Ram (107), Akshayalal Ram (115) and Yamuna Ram (112) have fake job entries for 34 days each.

Other Remarks: None of dalit households had even job card. However, we found online job cards in the names of 6 samples. It suggests that there are job cards in the names of these dalit households but these job cards have not been given to them; and these job cards are being misused for embezzlement of NREGA fund by GP officials.

According to the online NREGA MIS data, Bharouli GP had spent over Rs. 35 lakh and generated employment for **17468** persondays (8734 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 413 in Bharouli GP. Analysis of this online data (8734 persondays per year divided by 413 job cards in use) suggests that about 21 days of average annual job per household (per job card in use) was provided in the GP.

While CEFS survey in 3 sample villages of the GP found only about 1 day (75 samples of 3 villages put together) of actual average annual job per household, online official records show 21 days of average annual employment per household in the GP. What does it suggest? It suggests that less than 10% of job entries are genuine and over 90% of the job entries in official records are fake and bogus. In other words, about 90% of NREGA wage fund spent in Bharouli GP of Bhojpur district during 6 years (2006-2011/12) has apparently been misappropriated by

implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: about 90%

Modus Operandi of Embezzlement of NREGA fund in Bharouli GP

In Bharouli GP, we have found large number of commission job cards in the name of Brahmins and Rajputs with massive fake job entries in them. There are over 35 Rajput online job cards with massive fake job entries and some Brahmin online job cards also with fake job entries. It does not mean that bogus beneficiaries/ commission job cards are limited to upper castes only. Many of OBC job cards are also being misused as commission job cards. Moreover, there are many more upper caste job cards whose surname is not distinctly upper caste (especially women with Devi as surname) but they belong to upper caste and they never actually work under NREGA; their job cards too are actually commission job cards. There are 5 job cards in the name of Thakurs too with fake job entries; these are also bogus beneficiaries.

The following chart shows some of the online job cards of Bharouli GP with significant job entries having distinct upper caste (Rajput& Brahmin) names. It is a cruel and tragic irony that in a GP where landless dalits have hardly got any NREGA job, online job cards of many Rajputs and Brahmins (prosperous landlords) show over 100 days of job entry.

Job and Wage payment details of Some Bogus Beneficiaries / Commission job Cards (Bhahmins & Rajputs)

BHAROULI GP - SHAHPUR BLOCK - BHOJPUR DISTRICT

S. N.	Name of Job Card Holder	Job Card Number	Job days in online job card
1	SHIVDAYAL MISHRA	980	55
2	SUDHIR KUMAR TIWARI	1621	65
3	RAJESH PANDEY	1221	32
4	SATENDRA SINGH	1492	65
5	RINKU SINGH	1491	105
6	UPENDAR SINGH	1493	105
7	RAJU SINGH	1508	65
8	VISHWAMITRA SINGH	878	70
9	SANJAY SINGH	879	34
10	SURESH SINGH	880	82

11	RAM ISHWAR SINGH	881	83
12	VINUP SINGH	882	24
13	CHANDAN KUMAR SINGH	885	25
14	SHIV SHANKAR SINGH	1339	150
15	ANIL SINGH	1338	170
16	RAVINDRA SINGH	638	114
17	RAMVIHARI SINGH	538	94
18	BINOD KUMAR SINGH	1349	94
19	SHIVSHANKAR SINGH	1339	149
20	SHYAMSUNDAR SINGH	1347	171
21	BIRBAHADUR SINGH	1340	159
22	SUBHASH SINGH	1394	159
23	SANTOSH SINGH	1389	100
24	AMARENDRA KUMAR SINGH	1390	111
25	PINTU KUMAR SINGH	1391	100
26	TEJNARAYAN SINGH	559	100
27	DATARAM SINGH	1334	76
28	LAXAMAN SINGH		
29	UMESH SINGH	1468	30
30	SANJAY SINGH	808	36
31	RAJENDAR SINGH	1469	36
32	RASBIHARI SINGH	538	100
33	RAVINDRA SINGH	638	126
34	VIHARIJI SINGH	736	99

86. VILLAGE NAME: SARANA (HARIJAN TOLA)

GP: SARANA BLOCK: SHAHPUR

Main Findings of the sample Village

Number of households in the sample village: 1000

Proportion of Dalits: 300%

Proportion of landless households: 100% of dalits landless

Number of sample households provided no job at all: 5

Actual average annual job provided per household: about 3 days

Proportion of due wages actually paid to workers: 100%

Proportion of bogus job entry in the online job cards: Online job cards blank

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in GP: over 50% (Singh- Rajput and others)

Other Remarks: All sample households are landless dalit labourers. Only 10-15 days of NREGA job during entire 6 years. Massive corruption and irregularities in NREGA and PDS. All pass books were in the custody of Post Master (Bade Lal). PDS available for only 4-5 months in a year.

According to the online NREGA MIS data, Sarana GP had spent Rs. 33 lakh and generated employment for **2860** persondays (1430 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 75 in the GP. Analysis of this online data (1430 persondays per year divided by 75 job cards in use) suggests that about 19 days of average annual job per household (per job card in use) was provided in the GP.

While CEFS survey in the biggest village of the GP found only about 3 days of actual average annual job per household, online official records show 19 days of average annual employment per household in the GP. What does it suggest? It suggests that less than 20% of job entries are genuine and over 80% of the job entries in official records are fake and bogus. In other words, over 80% of NREGA wage fund spent in Sarna GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: over 80%

87. VILLAGE NAME: KUNDESAR

GP: RANI SAGAR BLOCK: BEHEYA

Main Findings of the sample Village

Number of households in the sample village: 150

Proportion of Dalits: 25%

Proportion of landless households: 50%

Number of sample households provided no job at all: 24

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: over 50% (Singh -Rajputs, Mishra-Brahmin, Thakur, Muslims and others)

Other Remarks: Only one household among 25 samples had got 8 days of NREGA job in 2008. The remaining 24 samples had not received even a single day of job whatsoever. There are large number of bogus beneficiaries/commission job cards (forward castes and Muslims) in the GP whose online job cards show massive fake job entries while the most needy and deprived mahadalits/ dalits have hardly received any NREGA job. PDS available for only 4-5 months in a year.

According to the online NREGA MIS data, Ranisagar GP had spent over Rs. 76 lakh and generated employment for **21940** persondays (10,970 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 324 in the GP. Analysis of this online data (10,970 persondays per year divided by 324 job cards in use) suggests that about 33 days of average annual job per household (per job card in use) was provided in the GP. While CEFS survey in the most deprived Mahadalit village of the GP suggests that not even 1 day of actual average annual job per household was provided, online official records show 33 days of average annual employment per household in the GP. Who has been provided 33 days of actual average annual Job?

Even if we assume that in the rest of the GP 6 days (36 days in 6 years) of actual average annual job per household (per job card in Use) was provided in the GP, what does it suggest? It suggests that over 80% of the job entries in official records are fake and bogus. In other words, over 80% of the NREGA wage fund spent in Ranisagar GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: over 80%

88. VILLAGE NAME: SUHIYA

GP: SUHIYA BLOCK: SHAHPUR

Main Findings of the sample Village

Number of households in the sample village: 1000

Proportion of Dalits:10%

Proportion of landless households:100% of dalits

Number of sample households provided no job at all: 25

Actual average annual job provided per household: 0 days

NO JOB AT ALL TO EXTREMELY DEPRIVED DALITS

89. VILLAGE NAME: HORIL CHHAPARA

GP: SUHIYA BLOCK: SHAHPUR

Main Findings of the sample Village

Number of households in the sample village: 500

Proportion of Dalits: 5%

Proportion of landless households: All dalits and Binds (EBC) landless

Number of sample households provided no job at all: 38 (SC & EBC)

Actual average annual job provided per household: 0 days

NO JOB AT ALL TO EXTREMELY DEPRIVED HOUSEHOLDS

However, there are fake job entries in online job cards of 5 samples of Horil Chhapara village. Online job card of Rajendar Prasad (164) has fake job entry for 72 days. Online job card of Sanjay Kumar (53) has fake job entry for 41 days. Online job card of Kishor Ram (154) has fake job entry for 18 days. Online job card of Indrajit Ram (166) has fake job entry for 35 days. Online job card of Prem Kumar Ram (35) has fake job entry for 11 days.

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in GP: 90%

Other Remarks: Villagers told us that all NREGA work in Suhiya GP had been done by JCB/machine. All job cards of Horil Chhapara were in the custody of GP officials.

According to the online NREGA MIS data, Suhiya GP had spent over Rs. 10 lakh and generated employment for **6315** persondays (3157. 5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 202 in the GP. Analysis of this online data (3157 persondays per year divided by 202 job cards in use)

suggests that about 15 days of average annual job per household (per job card in use) was provided in the GP.

While CEFS survey in 2 big sample villages of the GP found no job at all to anyone among 63 samples, online official records show 15 days of average annual employment per household in the GP. What does it mean? CEFS performance audit in Suhiya GP suggests that hardly any bonafide and needy labourer had been provided any wage employment under NREGA during 6 years and almost entire wage component of NREGA fund had been embezzled through fake job entries in commission job cards; and all the NREGA work had actually been done by JCB/machine. In other words, about 95% of NREGA wage fund spent in Suhiya GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through no job at all to needy labourers and fake job entries in commission job cards and official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: about 95%

In Suhiya GP, we have found large number of commission job cards in the names of Brahmins and Rajputs with massive fake job entries in them. There are over 20 Brahmin online job cards with massive fake job entries and some Rajput online job cards also with fake job entries. Even most of OBC job cards (Yadav, Shah)too are being misused as commission job cards. Moreover, there are many more upper caste job cards whose surname is not distinctly upper caste (especially women with Devi as surname) but they belong to upper caste and they never actually work under NREGA; their job cards too are actually commission job cards.

The following chart shows some of the online job cards of Suhiya GP with significant job entries having distinct upper caste (Brahmin & Rajput) names. It is a cruel and tragic irony that in a GP where landless dalits have got no NREGA job all, online job cards of many Brahmin & Rajput (prosperous landlords) show bogus job entry.

Job and Wage payment details of Some Bogus Beneficiaries / Commission job Cards (Bhahmins and Rajputs)

SUHIYA GP - SHAHPUR BLOCK - BHOJPUR DISTRICT

S. N.	Name of Job Card Holder	Job Card Number	Job days in online job card
1	MANOKAMANA PANDEY	910	97
2	VIKAS OJHA	909	97
3	JAIPRAKSH OJHA	911	97
4	VISHUNDEV OJHA	908	97
5	SOMNATH PANDEY	914	30

6	VIJAY TIWARI	941	42
7	RAMJI PANDEY	500	53
8	SRIMAN PANDEY	488	18
9	VISHWAMBHARNATH PANDEY	495	18
10	BHARAT PANDEY	489	62
11	AMARNATH PANDEY	494	26
12	DINESH PANDEY	472	41
13	SIYARAM PANDEY	481	33
14	RAMESH PANDEY	487	33
15	RAJESH PANDEY	426	24
16	LAXAMAN PANDEY	499	39
17	SATYENDRA PANDEY	130	11
18	SATYANARAYAN SINGH	116	87
19	SANJAY KUMAR SINGH	117	53
20	SHIV MANOHAR SINGH	824	98
21	RAJBAHADUR SINGH	418	18

90. VILLAGE NAME: RAMDATTAHI

GP: DEVMANGALPUR BAHADOURI BLOCK: SHAHPUR

Main Findings of the sample Village

Number of households in the sample village: 1000

Proportion of Dalits: 10%

Proportion of landless households:20%

Number of sample households provided no job at all: 22

Actual average annual job provided per household: about half day

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: over 80%

In this GP, we have found 20 online job cards having Brahmin and Rajput surnames with fake job entries in them. Most of the OBC job cards of GP are also actually commission job cards/bogus beneficiaries.

Total proportion of wages siphoned off in the sample village: 90%

Other Remarks: Most households of the village had not received even job cards. Villagers complained of massive corruption and irregularities in PDS. PDS is available for only 5-6 months. They said, "Bhumihars of Ramdattahi are prosperous landlords but many of them have Antyodaya and BPL cards while many landless poor dalits have APL cards."

According to the online NREGA MIS data, Devmangalpur Bahadouri GP had spent over Rs. 57 lakh and generated employment for **6540** persondays (3270 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 270 in the GP. Analysis of this online data (3270 persondays per year divided by 270 job cards in use) suggests that about 12 days of average annual job per household (per job card in use) was provided in the GP.

While CEFS survey in the biggest village of the GP found only about half day of actual average annual job per household, online official records show 12 days of average annual employment per household in the GP. What does it suggest? It suggests that less than 10% of persondays are genuine and over 90% of persondays are fake and bogus. In other words, over 90% of NREGA wage fund spent in Devmangalpur Bahadouri GP during 6 years (2006-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: over 90%

BUXAR DISTRICT

BUXAR IS A PHASE –II DISTRICT WHERE NREGA STARTED IN 2008. THEREFORE, THE PERIOD OF PERFORMANCE AUDIT IS ONLY 4 YEARS (2008/9-2011/12), UNLIKE THE PHASE-I DISTRICTS WHERE NREGA STARTED IN 2006 AND THEIR AUDIT PERIOD IS 6 YEARS (2006-2011/12)

According to online NREGA MIS data, during 2008/9—20011/12, Buxar spent a total amount of Rs. 127 crore on the implementation of the NREGA in the district and generated 63 lakh persondays of total employment during this period.

CEFS has conducted performance audit of NREGA in 10 sample villages of Brahmapur, Chousa and Itarhi blocks; and found massive corruption and serious irregularities in the implementation of this Scheme. We found no NREGA employment whatsoever in 1 extremely deprived Musahar sample village of the district.

CEFS performance audit suggests that about 68 per cent of the wage component of NREGA fund spent in Buxar district during 4 years (2008/9-2011/12)has been misappropriated by implementing authorities and only about 32 per cent of the wages have reached genuine and intended beneficiaries.

91. VILLAGE NAME: BALUA (HARIJAN TOLI)

GP: BAIRIYA BLOCK: BRAMHAPUR

Main Findings of the sample Village

Number of households in the sample village: 100

Proportion of Dalits:100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 0

Actual average annual job provided per household: 16 days

Proportion of due wages actually paid to workers: 50%

Proportion of bogus job entry in the online job cards: about 35%

Total proportion of wages siphoned off in the sample village: about 70%

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	RAMRAJ RAM	145	60	138
2	NATHUNI RAM	137-A	120	246
3	USHA DEVI	605-A	30	35
4	RAJBALAM RAM	172-A	120	150
5	NISHU RAM	112-A	70	130
6	MANATI DEVI	558-A	11	11
7	SHIVJI RAM	242-A	60	79
8	UMA SHANKAR RAM	206-A	60	139
9	RANJIT RAM	173-A	30	31
10	MUNNA RAM	175-A	120	146
11	DURGAVATI DEVI	249-A	60	100

92. VILLAGE NAME: SAPAHI (HARIJAN TOLI)

GP: BAIRIYA BLOCK: BRAMHAPUR

Main Findings of the sample Village

Number of households in the sample village: 100

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 3

Actual average annual job provided per household: 4 days

Proportion of due wages actually paid to workers: 50% (work done during 2009)

Proportion of bogus job entry in the online job cards: about 65%

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in GP: Over 20% (Many online job cards with upper caste surnames have massive job entries)

Total proportion of wages siphoned off in the sample village: about 80%

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	LALBABU RAM	78-A	16	61
2	RAMASHANKAR RAM	48-A	14	20
3	MATARA DOM	474-A	8	9
4	ARJUN RAM	45-A	32	112
5	JEETAN RAM	443	21	25
6	MEDHA RAM	74-A	36	98
7	DASHAI RAM	46-A	24	47
8	MUNGARI RAM	56-A	19	61
9	RAMDAS RAM	50-A	32	75
10	ASHA DEVI	29-A	28	67
11	SAVITRI DEVI	36-A	27	62
12	MUNNA RAM	70-A	20	69
13	AKSHAY KUMAR	422-A	28	63
14	VIJAY RAM	52-A	38	92
15	RAMNATH RAM	6A-A	6	49
16	SURYAKUMARI DEVI	637-A	3	36
17	SHANTI DEVI	724-A	12	24
18	AWADHESH RAM	438-A	0	0
19	RESHAMI DEVI	30-A	20	111
20	SRINIWAS RAM	42-A	30	108
21	MANOJ RAM	481-A	8	29
22	KAMALA RAM	62-A	0	0
23	BADRI RAM	440	0	0

Total proportion of wages siphoned off in Bairiya GP: about 75%

93. VILLAGE NAME: UDHURA

GP: HARNATHPUR BLOCK: BRAMHAPUR

Main Findings of the sample Village

Number of households in the sample village: 150

Proportion of Dalits: 33%

Proportion of landless households: 100% of dalits

Number of sample households provided no job at all: 4

Actual average annual job provided per household: 3 days

Proportion of due wages actually paid to workers: 100%

Proportion of bogus job entry in the online job cards: Online job cards blank/not updated

94. VILLAGE NAME: JAWAHI JAGADISHPUR

GP: HARNATHPUR BLOCK: BRAMHAPUR

Main Findings of the sample Village

Number of households in the sample village: 150

Proportion of Dalits: 60%

Proportion of landless households:100% dalits

Number of sample households provided no job at all: 1

Actual average annual job provided per household: 4 days

Proportion of due wages actually paid to workers: 100%

Proportion of bogus job entry in the online job cards: Most Online job cards not updated

Some of the online job cards had fake job entry. Umashankar Ram (208-A) had actually got only 4 days of job but his online job card has fake entry for 29 days. Nanhak Kanu (360-A) had actually got only 6 days of job but his online job card has fake entry for 31 days. Vishwanath Paswan (79-A) had actually got only 10 days of job but his online job card has fake entry for 37 days.

95. VILLAGE NAME: KAPURPUR

GP: HARNATHPUR BLOCK: BRAMHAPUR

Main Findings of the sample Village

Number of households in the sample village: 150

Proportion of Dalits: 95%

Proportion of landless households: 95%

Number of sample households provided no job at all: 21

Actual average annual job provided per household: 1 day

Proportion of due wages actually paid to workers: 50%

Proportion of bogus job entry in the online job cards: Online job cards not updated

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in GP: over 20%

According to the online NREGA MIS data, Harnathpur GP had spent over Rs. 17 lakh and generated employment for **5219** persondays (2609. 5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 338 in the GP. Analysis of this online data (2609. 5 persondays per year divided by 338 job cards in use) suggests that over 7 days of average annual job per household (per job card in use) was provided in the GP.

While CEFS survey in 3 sample villages of the GP found less than 3 days of actual average annual job per household, online official records show over 7 days of average annual employment per household in the GP. What does it suggest? It suggests that over 50% of persondays are fake and bogus. In other words, over 50% of NREGA wage fund spent in Harnathpur GP during 4 years (2008/9-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: over 50%

96. VILLAGE NAME: NYAYIPUR (HARIJAN TOLA)

GP: CHOUSA BLOCK: CHOUSA

Main Findings of the sample Village

Number of households in the sample village: 125

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 7

Actual average annual job provided per household: 6 days

Proportion of due wages actually paid to workers: about 75%

Proportion of bogus job entry in the online job cards: over 65%

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards in GP: 10- 20% (Singh, Dubey, Pandey)

Other Remarks: Massive corruption and open loot of NREGA fund.

Nachak Ram (1564) had actually got 100 days of job and was paid not more than Rs. 10,000/ as wage. However, his pass book had wage payment entry for Rs. 19,000/ and online job card has job entry for 135 days. Sribhagawan Ram (1439) had actually got only 16 days of job and was paid not more than Rs. 1600/ as wage. However, his pass book had wage payment entry for Rs. 4200/ and online job card has job entry for 37 days. Bhuar Ram (36-A) had actually got no job at all but his online job card has bogus job entry for 84 days. Sukhari Ram (1-A) had actually got only 100 days of job but his online job card has bogus job entry for 277 days.

Mahendar Ram (149-A) had actually got no job at all but his online job card has bogus job entry for 257 days. Chhakan Ram (175-A) had actually got only 4 days of job but his online job card has bogus job entry for 41 days and his pass book has wage payment entry for Rs. 10,000.. Arjun Ram (428-A) had actually got 25 days of job but his online job card has inflated job entry for 33 days. Dasharath Ram (37-A) had actually got only 25 days of job but his online job card has bogus job entry for 98 days and his pass book has wage payment entry for Rs. 11,000/. Yadubansh Ram (12) had actually got only 15 days of job and Rs 1500/ as wage but his pass book had entry for Rs 24,00/. Banga Ram (3-A) had actually got only 10 days of job and Rs. 700/ as wage but his online job card has job entry for 21 days and his pass book had wage entry for

Rs. 2300/. Bhulan Ram (44-A) had actually got only 7 days of job but his online job card has fake entry for 35 days.

Vijay Ram (30-A) had actually got only 20 days of job and Rs. 1000/ as wage but his online job card has job entry for 63 days and his pass book had wage entry for Rs. 6,000/. Hulas Ram (438-A) had actually got only 60 days of job but his online job card has job entry for 74 days. Suresh Ram (2142) had actually got only 10 days of job and Rs. 1200/ as wage but his online job card has job entry for 21 days and his pass book had wage entry for Rs. 2142/. Ramjas Ram (446-A) had actually got only 90 days of job and Rs. 8000/ as wage but his online job card has job entry for 150 days and his pass book had wage entry for Rs. 13,500/. Shivshankar Ram (486-A) had actually got only 15 days of job and Rs. 1700/ as wage but his online job card has job entry for 30 days and his pass book had wage entry for Rs. 4,000/. Lalsaheb Ram (512-A) had actually got no job at all but his online job card has fake job entry for 8 days.

Total proportion of wages siphoned off in the sample village: about 75%

97. VILLAGE NAME: KHILAFATPUR (MUSAHAR TOLI)

GP: BANARPUR BLOCK: CHOUSA

Main Findings of the sample Village

Number of households in the sample village: 125

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 25

Actual average annual job provided per household: 0 days

No job at all in this extremely deprived Musahar Village

98. VILLAGE NAME: BANARPUR (CHAMAR TOLA)

GP: BANARPUR BLOCK: CHOUSA

Main Findings of the sample Village

Number of households in the sample village: 150

Proportion of Dalits: 100%

Proportion of landless households: 100%

Number of sample households provided no job at all: 5

Actual average annual job provided per household: 2 days

Proportion of due wages actually paid to workers: about 75%

Proportion of bogus job entry in the online job cards: 75%

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: over 50% (Singh and others)

Village Job Chart:

S. N.	Name of Job Card Holder	Job Card Number	Actual days of Job	Job days in online job card
1	SUKHAN RAM	446	20	60
2	NANDKUMAR RAM	221-a	0	12
3	SATIRAM RAM	32	5	57
4	BINDA DEVI	57	5	10
5	SARITH RAM	57-A	6	6
6	BRAJBIHARI RAM	1313	5	21
7	JAIRAM RAM	123-A	5	24
8	GHAGHARI DEVI	16-A	3	15
9	BABAN RAM	100	9	38
10	DADAN RAM	134-A	4	48
11	LALAN RAM	113-A	15	36
12	BHUNESHWAR RAM	257	0	13
13	SUDHIYA DEVI	122-A	0	18

According to the online NREGA MIS data, Banarpur GP had spent over Rs. 83 lakh and generated employment for **15582** persondays (7791 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 914 in the GP. Analysis of this online data (7791 persondays per year divided by 914 job cards

in use) suggests that over 8 days of average annual job per household (per job card in use) was provided in the GP.

While CEFS survey in 2 poorest sample villages of the GP found about 1 day (50 samples of 2 sample villages put together) of actual average annual job per household, online official records show 8 days of average annual employment per household in the GP. What does it suggest? It suggests that over 80% of the job entries in official records are fake and bogus. In other words, about 80% of NREGA wage fund spent in Banarpur GP during 4 years (2008/9 -2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: over 80%

99. VILLAGE NAME: SONAPA (CHAMAR TOLI)

GP: JALILPUR BLOCK: CHOUSA

Main Findings of the sample Village

Number of households in the sample village: 125

Proportion of Dalits: 100%

Proportion of landless households:95%

Number of sample households provided no job at all: 17

Actual average annual job provided per household: 1 day

Proportion of due wages actually paid to workers: 50%

Proportion of bogus job entry in the online job cards: over 50%

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: over 50%

Other Remarks: Massive corruption and irregularities, Some of the households who had got a few days of NREGA job did not get any wage at all or got only half wage. Most of dalits have got no job at all but their pass books have wage payment entry and large number of pass books in this GP have been used to embezzle NREGA fund (for 5% commission).

Sringi Rishi Chamar did not get even a single day of job but his pass book had been used to misappropriate Rs 3000/ by GP authorities. Bhikhari Ram (223-A) did not get any job but his online job card has fake job entry for 18 days. Chhangur Ram (188) had got only 5 days of job but his online job card has fake job entry for 25 days. Sama Ram (181) had got only 14 days of job but his online job card has fake job entry for 42 days.

According to the online NREGA MIS data, Jalilpur GP had spent over Rs. 55 lakh and generated employment for **15710** persondays (7855 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 1607 in the GP. Analysis of this online data (7855 persondays per year divided by 1607 job cards in use) suggests that about 5 days of average annual job per household (per job card in use) was provided in the GP.

While CEFS survey in one sample village of the GP found only about 1 day of actual average annual job per household, online official records show 5 days of average annual employment per household in the GP. What does it suggest? It suggests that about 75% of the job entries in official records are fake and bogus. In other words, about 75% of NREGA wage fund spent in Jalilpur GP during 4 years (2008/9-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: about 75%

100. VILLAGE NAME: SATH BASTI

GP: HARPUR (JAIPUR) BLOCK: ITARHI

Main Findings of the sample Village

Number of households in the sample village: 400

Proportion of Dalits: 20%

Proportion of landless households: 100% Dalits

Number of sample households provided no job at all: 4

Actual average annual job provided per household: 8 days

Proportion of due wages actually paid to workers: 0% (No wage payment at all at the time of survey in January 2011 – The work was done during October-November 2011)

Proportion of bogus job entry in the online job cards: Online job cards blank/not updated

Minimum Proportion of wages embezzled through suspected bogus beneficiaries/ commission job cards: over 30%

Other Remarks: Entire wages were pending at the time of survey.

According to the online NREGA MIS data, Harpur (Jaipur) GP had spent over Rs. 222 lakh (2.22 crore) and generated employment for **64,903** persondays (32,451.5 persondays per year) during two years (2010/11 & 2011/12). According to the online NREGA MIS data, total number of job cards in use is 1158 in the GP. Analysis of this online data (32,451 persondays per year divided by 1158 job cards in use) suggests that about 28 days of average annual job per household (per job card in use) was provided in the GP.

While CEFS survey in one sample village of the GP found about 8 days of actual average annual job per household, online official records show 28 days of average annual employment per household in the GP. What does it suggest? It suggests that over 70% of the job entries in official records are fake and bogus. In other words, over 70% of NREGA wage fund spent in Harpur (Jaipur) GP during 4 years (2008/9-2011/12) has apparently been misappropriated by implementing authorities and payment agencies (Post Office/ Bank) through fake job entries in official records (job cards/muster rolls).

Total proportion of wages siphoned off in the sample GP: about 70%