

Chapter III

Employment Generation

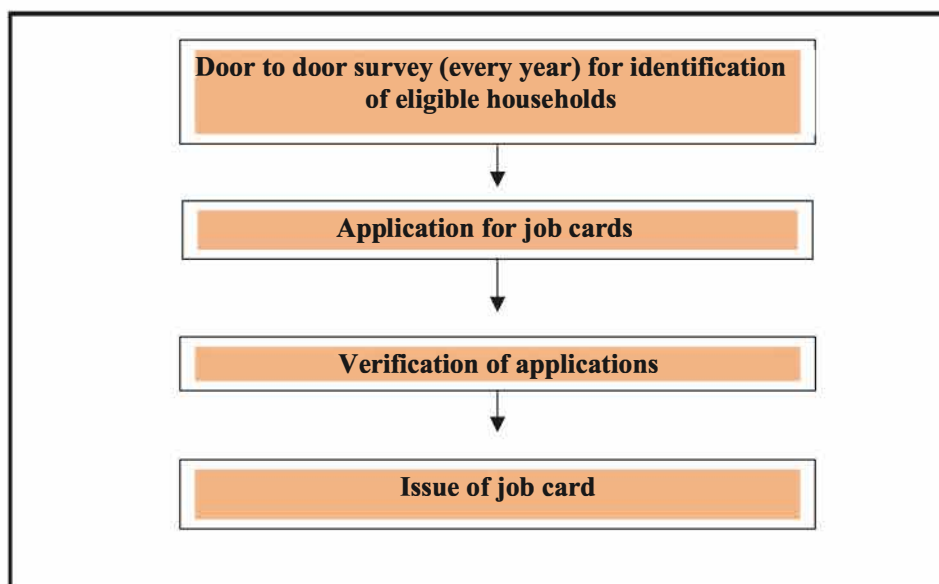
Chapter III: Employment Generation

The main objective of MGNREGS is to provide minimum 100 days of guaranteed wage employment every year to a willing household whose adult members volunteer to do unskilled manual work.

3.1 Registration of workers

A household having adult members desirous of seeking unskilled employment under MGNREGA may apply for registration for issuance of a job card. Job Card is a key document that records workers' entitlements under MGNREGS and legally empowers the registered households to apply for work and ensures transparency. Under the planning process, the Department is required to conduct door to door survey for identification of eligible households and after verification of the application of households who apply for job cards, job card is issued. The key process of issuing of job cards to households is given in **Chart 3.1**.

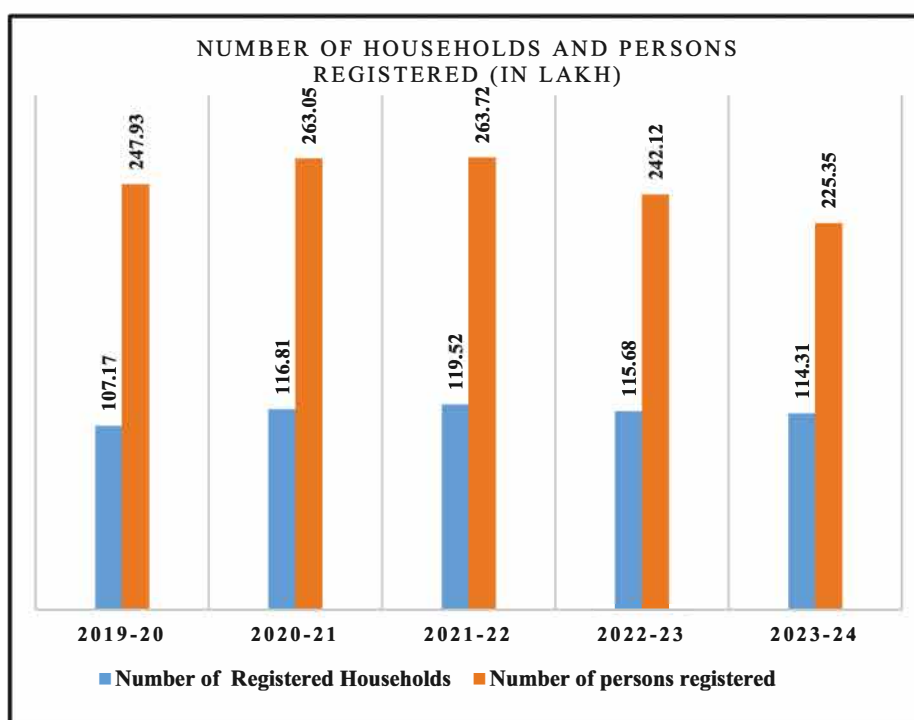
Chart 3.1: Registration process for issue of job cards



(Source: Operational Guidelines, 2013)

The number of persons and households which were registered during 2019-20 to 2023-24 in the State is shown in **Chart 3.2**.

Chart 3.2: Number of Registered households and persons registered during 2019-24



(Source: MIS report of NREGASoft)

During the period 2019-20 to 2023-24, there was 6.66 *per cent* increase in the number of households registered under the scheme in the state.

Audit findings related to door-to-door survey, job cards and payment of wages and compensation are discussed in the succeeding paragraphs.

3.2 Door-to-door survey

Para 3.1.1 (ii) of Operational Guidelines, 2013 provides that a door-to-door survey should be undertaken by each GP every year to identify eligible households who have been missed out and wish to be registered under the Act.

Audit noticed that door-to-door survey for identification of eligible households was not conducted in any of the 40 test checked GPs during 2019-2024. In the absence of door to door survey, the possibility of deprivation of eligible households who missed out and wished to be registered under the Act cannot be ruled out in these 40 GPs.

The State Government stated (September 2025) that in Nagaur, door-to-door surveys were conducted as per NREGA guidelines, but relevant documents were not presented to the audit team and documents have been requested from the concerned officials. In Jaisalmer, all Development Officers were instructed to ensure compliance. No reply was furnished for other districts.

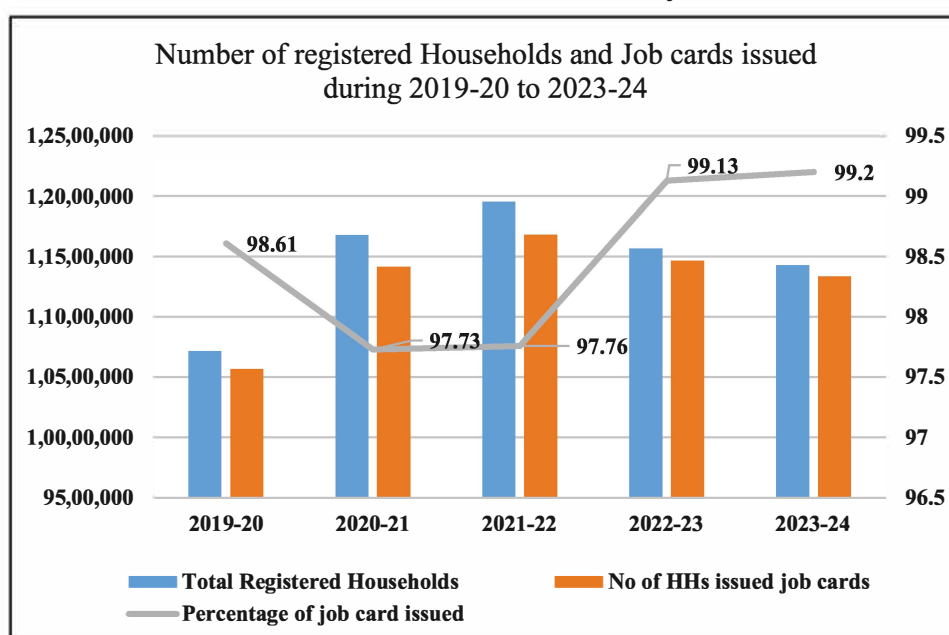
3.3 Job cards

3.3.1 Issue of job cards to the registered households

Paragraphs 3.1.2 (i) and 3.1.5 (i) of Operational Guidelines, 2013 stipulate that a household having adult members desirous of seeking unskilled employment in MGNREGS may apply for registration. If a household is found to be eligible for registration, the GP will, within a fortnight from the date of the application, issue a Job Card to the household.

The status of number of registered Households and Job cards issued during 2019-20 to 2023-24 in the State as on July 2025 is depicted in **Chart 3.3**.

Chart 3.3: Number of registered Households and Job cards issued during 2019-20 to 2023-24 in the State as on July 2025



(Source: MIS report of NREGASoft)

The above chart shows that during the years 2019-20 to 2023-24, job cards issued to registered households ranged between 97.73 per cent and 99.20 per cent in the State.

State Government stated (September 2025) that possible reason for not issue of job card could be that the members of the household were not found eligible in the process of checking and verification of documents submitted by them during registration.

3.3.2 Deficiencies noticed in Job Cards

As per paragraph 3.1.5 of the Operational Guidelines 2013, the performa of job card should be such that it contains permanent information regarding the household as well as the employment details and photograph of adult members seeking work under MGNREGA. Further, as per job card format signature of

the Head of household, Sarpanch and Secretary (VDO) are required to be fixed for authentication of the job card.

Audit scrutinized 400 job cards in test checked 40 GPs and found that:

- i. In 262 job cards (65.50 *per cent*), entries of dates of work done were found incomplete.
- ii. In 251 job cards (62.75 *per cent*) no entries recording details of payment made were found.
- iii. In 134 job cards (33.50 *per cent*), signature columns were blank.
- iv. In 83 job cards (20.75 *per cent*), no photograph was attached and in 115 job cards (28.75 *per cent*) photo of only one member was attached in the job cards.

Thus, job cards were not maintained as per the prescribed format in the guidelines.

State Government stated (September 2025) that all Development Officers of Jaisalmer and Nagaur have been directed for updating the job cards at the end of every fortnight at Gram Panchayat level. No reply was furnished for other districts.

3.4 Awareness generation for employment

An important precondition to ensure effective implementation of MGNREGA is the creation of awareness among rural people and other stake holders, particularly MGNREGA workers in respect of the scheme provisions as well as their rights and entitlements.

3.4.1 Information Education Communication (IEC)

Paragraph 5.4.2 of Operational Guidelines, 2013 provides that all States should develop an Information, Education and Communication (IEC) plan of the scheme with a focus on reaching out to the registered workers as well as other groups which could benefit from the scheme. The IEC plan should clearly indicate State, District, Block and local level activities.

Audit observed that no IEC plan was prepared at the State level during 2019-2024. However, as per MIS data of NREGASoft, an expenditure of ₹ 30.62 crore¹ was incurred on IEC activities such as wall painting, advertisement, display board, printing of booklet, organizing camp *etc.* in the whole State during 2021-24.

As per MIS data of NREGASoft, an expenditure of ₹ 8.16 crore was incurred in the five test checked districts (Banswara: ₹ 3.59 crore, Chittorgarh: ₹ 0.45 crore, Jaisalmer: ₹1.38 crore, Kota: ₹0.22 crore and Nagaur: ₹ 2.52 crore)

¹ 2021-22: ₹6.07 crore, 2022-23: ₹15.67 crore and 2023-24: ₹8.88 crore.

during 2021-24.

Audit conducted a survey of 400 beneficiaries of 40 test checked GPs during the field study (July to November 2024) through a questionnaire and it was observed that:

- Only 138 (34.5 *per cent*) beneficiaries were aware about their entitlement to earn minimum wages under MGNREGA.
- Only 231 (57.75 *per cent*) beneficiaries were aware that the wages are to be paid within 15 days of completion of work.
- 96 (24 *per cent*) out of 400 beneficiaries were not aware about the procedure for employment after getting job cards.
- Only 36 (9 *per cent*) beneficiaries were aware about the Social Audits conducted in the village.

3.4.2 Organising of Rozgar Diwas (Employment Guarantee Day)

Para 3.3 (i) of Operational Guidelines, 2013 provides that every GP should organize a *Rozgar Diwas* at least once in every month. The *Rozgar Diwas* should be earmarked for processing of applications, disclosure of information, allocation of work, payment of wages and payment of unemployment allowances etc.

Audit observed that during the period 2019-24, out of 40 test checked GPs, five² GPs organised *Rozgar Diwas*, 29 GPs did not organise any *Rozgar Diwas* and remaining six³ GPs replied that *Rozgar Diwas* were organised, but relevant records were not maintained.

State Government stated (September 2025) that all Development Officers in Jaisalmer, Banswara and Nagaur districts have been instructed to organise *Rozgar Diwas*. Directions are issued regularly to organise *Rozgar Diwas* on every Thursday in all the GPs. No reply was furnished for Kota and Chittorgarh districts.

3.5 Employment provided under MGNREGA

The number of households registered, work demanded by registered households, number of households which were offered employment, households not provided employment and households which completed 100 days of work are shown in **Table 3.1**.

² GP: Bhoyar, Chirawalagada, Doliya, Goliyawada and Kasar

³ GP: Dungarakalan, Goda, Jagpura, Mangalpura, Maska Mahudi and Mahudi

Table 3.1: Employment demanded and provided during 2019-20 to 2023-24 in the State as on July 2025

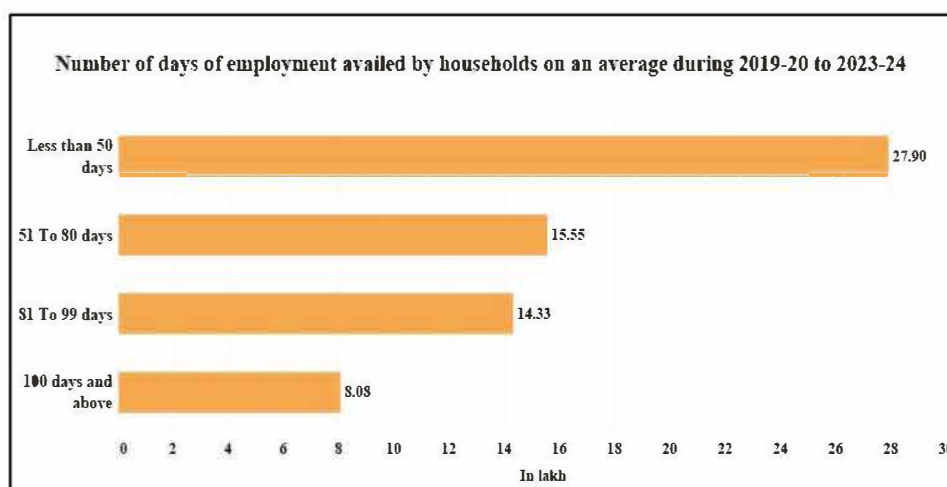
Year	Total Registered HHs	No. of HHs issued job cards	No. of HHs demanded employment (%)	No. of HHs offered employment (%)	No. of HHs availed employment (%)	No. HHs provided 100 days employment (percentage vis-à-vis HHs which availed employment) (%)
1	2	3	4	5	6	7
2019-20	1,07,17,276	1,05,68,002	62,04,067 (58.71)	62,02,188 (99.97)	55,74,419 (89.88)	8,48,695 (15.22)
2020-21	1,16,80,539	1,14,15,781	80,57,589 (70.58)	80,56,217 (99.98)	75,42,536 (93.62)	12,31,428 (16.33)
2021-22	1,19,51,663	1,16,83,935	76,05,899 (65.10)	76,04,790 (99.99)	70,80,122 (93.10)	9,91,738 (14.00)
2022-23	1,15,67,931	1,14,67,592	68,26,480 (59.53)	68,24,820 (99.98)	63,45,619 (92.98)	4,53,482 (7.15)
2023-24	1,14,30,651	1,13,38,669	67,39,627 (59.44)	67,37,591 (99.97)	63,85,192 (94.77)	5,09,350 (7.98)

(Source: MIS report of NREGASoft)

It can be seen from the table above that only 58.71 per cent to 70.58 per cent job card holder HHs demanded employment under the scheme during 2019-24. Though employment was offered to more than 99.96 per cent of job card holders who demanded employment, 89.88 per cent to 94.77 per cent of these HHs availed employment and employment of 100 days were provided to only 7.15 per cent to 16.33 per cent of the HHs which availed employment.

The number of days of employment availed by households on an average during 2019-20 to 2023-24 in the State is shown in **Chart 3.4** below:

Chart 3.4: Number of days of employment availed by households on an average during 2019-20 to 2023-24



(Source: MIS report of NREGASoft)

The above chart shows that on an average 27.90 lakh households (42.36 per

cent) availed employment of less than 50 days, while 8.08 lakh households (12.26 per cent) availed employment of 100 days and above during 2019-20 to 2023-24.

During beneficiary survey of 400 beneficiaries in the test checked 40 GPs, 96.50 per cent beneficiaries (386 out of 400 beneficiaries) replied that 100 days employment was not provided to every household in the previous year (2023-24).

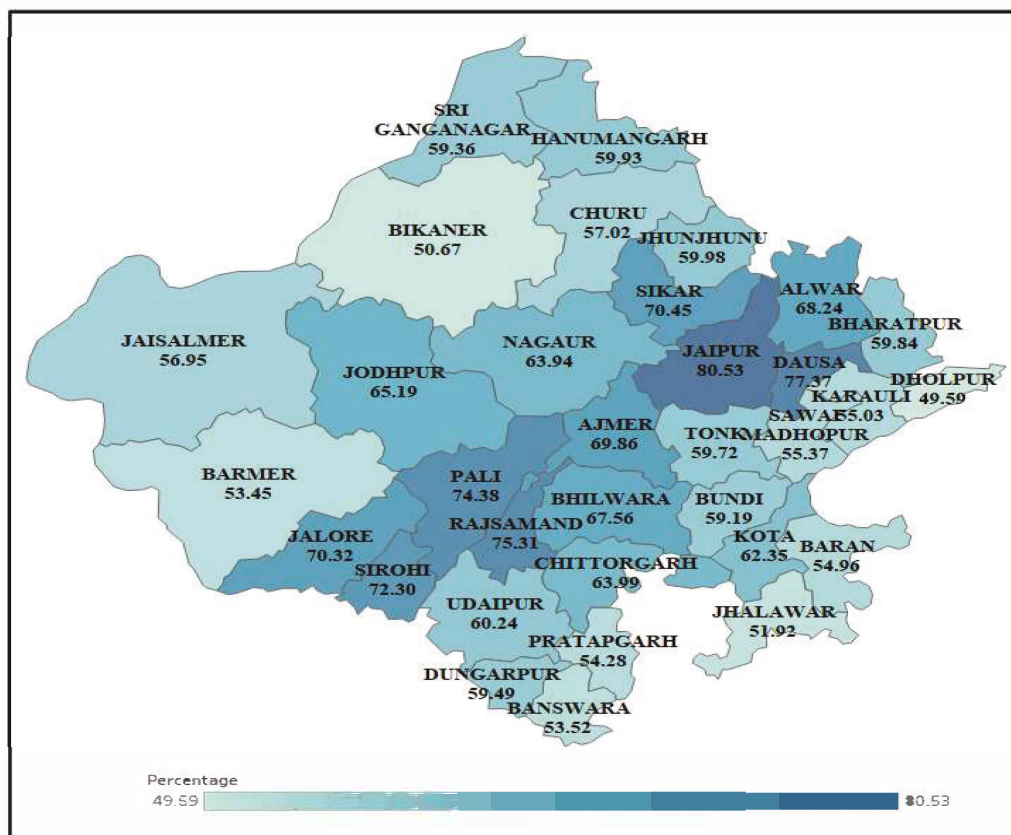
State Government stated (September 2025) that all Development Officers have been directed in Jaisalmer district to make efforts for improvement in future in this regard. In Chittorgarh and Nagaur districts, employment has been provided to all the workers in the districts as per their demand and maximum efforts would be made by promoting awareness about the scheme. No reply was furnished in respect of Kota and Banswara districts.

3.5.1 Employment provided to women beneficiaries under MGNREGS

Schedule II of MGNREG Act provides that 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.

The district-wise percentage of women employed under the scheme during 2019-20 to 2023-24 in the State is given in **Chart 3.5 below**.

Chart 3.5: District-wise percentage of women workers employed to total persons employed during 2019-20 to 2023-24



(source: MIS report of NREGASoft)

As seen from **Chart 3.5**, the percentage of women participating in the scheme ranged between 49.59 per cent and 80.53 per cent and was highest in Jaipur district.

Audit observed that the representation of women in employment under the scheme in all the districts in the state was more than one-third of the total employment generated.

3.5.2 Employment provided to the differently abled persons

Para 9.3.9 of Operational Guidelines, 2013 provides that a special drive should be initiated to identify all persons with disability and other vulnerable persons and provide 100 days of work to each of the households that they belong to in all the villages within a specified time-frame.

On being asked about non-conducting any special drive for the disabled and other vulnerable persons, the department stated (September 2025) that there is no post of vulnerable group Coordinator at the district level in the State to handle the issues related to differently abled persons. However, directions will be issued for conducting special drives for identification of persons with disability and other vulnerable persons.

Scrutiny of the MIS revealed that employment ranging between 29.53 *per cent* and 42.98 *per cent* was provided to registered differently abled persons and average employment days were ranging between 38 to 44 days during 2019-2024 in the State. The details given in **Table 3.2** below:

Table 3.2: Employment generation details of differently abled persons registered in the State during 2019-24

Year	Registered differently abled persons	Differently abled persons provided work	Percentage	Average employment Days during year
2019-20	75034	22160	29.53	38
2020-21	79840	31677	39.67	40
2021-22	86199	30238	35.08	41
2022-23	72772	29599	40.67	40
2023-24	68458	29427	42.98	44

(Source: MIS report of NREGASoft)

Further, it was noticed that data of differently abled persons who demanded works during 2019-24 was neither depicted in NREGASoft nor any corroborative physical record was maintained. Therefore, the percentage of differently abled persons who demanded work could not be ascertained in audit.

State Government stated (Septmeber 2025) that all Development Officers in Jaislamer district have been directed in this regard and efforts would be made for improvement in future. In Banswara and Nagaur districts, employment has been provided to differently abled person in the districts as per their demand and maximum efforts would be made in this regard by promoting awareness about the scheme. No reply was furnished for Kota and Chittorgarh districts.

3.6 Unemployment allowance

Para 3.5 of Operational Guidelines, 2013 provides that if an applicant is not provided employment within fifteen days of receipt of his/her application seeking employment, he/she shall be entitled to daily unemployment allowance which will not be less than one-fourth of the wage rate for the first thirty days and not less than one-half of the wage rate for the remaining period of the financial year. As per order issued (April 2011) by the Secretary, EGS, action was to be taken against the responsible employee/officer in case the unemployment allowance was not paid on time.

Audit observed that against the unemployment allowance of ₹ 54.09 lakh which was to be paid during the years 2019-20 to 2023-24 only ₹ 1.18 lakh (2.18 *per cent*) unemployment allowance was paid to the households till July 2024 as per the details given in **Table 3.3** below:

Table 3.3: Unpaid unemployment allowance in the State as on July 2025

(₹ in lakh)

Year	Amount of unemployment allowance to be paid	Amount of unemployment allowance paid	Amount of outstanding unemployment allowance
2019-20	11.48	0	11.48
2020-21	7.02	1.16	5.86
2021-22	24.81	0	24.81
2022-23	9.41	0	9.41
2023-24	1.37	0.02	1.35
Total	54.09	1.18	52.91

(Source: MIS report of NREGASoft)

Further, in five test checked districts, only in Banswara district unemployment allowance of ₹ 7.44 lakh⁴ was to be paid to the households as of July 2024. On being pointed out, ADPC Banswara replied (July 2024) that direction has been issued to concerned Programme Officers to recover unemployment allowance paid from the erring officers. No unemployment allowance was outstanding in other test checked districts.

As can be seen from Table 3.3 above that unemployment allowance of ₹ 52.91 lakh was outstanding. However, scrutiny of MIS reports of test checked 40 GPs for the period 2019-24 revealed that unemployment allowance amounting to ₹ 80.26 lakh was to be paid to 6026 workers in 32 GPs (*Appendix 3.1*), which is more than the State figure. Reasons for this discrepancy was not furnished by the Department, though called for by Audit (May 2025).

During beneficiary survey in test checked 40 GPs, audit noticed that only 63 (15.75 *per cent*) out of 400 beneficiaries were aware that unemployment allowance is to be paid if a work is not provided within 15 days of application for work.

State Government stated (September 2025) that outstanding unemployment allowance of ₹ 37.36 lakh out of ₹ 52.91 lakh has been paid and instructions have been issued to the districts to pay the remaining amount of unemployment allowance by recovering from the erring officers/officials as per section 7 of MGNREGA Act 2005.

Further, no specific reply was furnished for mismatch in the figures of unemployment allowance to be paid at GP and State level.

3.7 Payment of wages and compensation

Paragraph 29 of schedule II of the MGNREG Act provides that the workers are entitled to receive 'delay compensation' at a rate of 0.05 *per cent* of the unpaid wages per day for the delay beyond the sixteenth day of the closure of the muster roll. Paragraph 4 of GoI guidelines (June 2014) provides that every Programme Officer shall decide the amount of compensation to be paid for delay in payment of wages beyond the prescribed period.

⁴ Period 2019-20 (₹ 2.66 lakh). 2020-21 (₹ 4.15 lakh), 2021-22 (₹ 0.56 lakh) and 2022-23 (₹ 0.07 lakh).

Audit noticed from MIS available in NREGASoft that the system computes the compensation till uploading of fund transfer order. There were no MIS report in public domain which gives the consolidated status of the compensation due to delay in payment of wages upto Stage II i.e. till the actual credit of wages to the beneficiaries account. Department accepted the facts (September 2025) and stated that operation of Stage II is related to the GoI.

Scrutiny of records of MIS data (Stage-I) revealed that as of September 2025, 53.75 lakh (2.82 *per cent*) out of 19.03 crore transactions of wage payment amounting to ₹ 948.54 crore were made with a delay ranging from 16 days to more than 90 days beyond the prescribed time limit during 2019-24 in the State. The details of delayed payments to MGNREGA workers are given in **Table 3.4 below:**

Table 3.4: Age analysis of delayed payment of wages

Year	Delayed payment between								Total delayed payment		Total payment in the year	
	16-30 days		31-60 days		61-90 days		More than 90 Days					
	T	A	T	A	T	A	T	A	T	A	T	A
2019-20	135490	20.09	6841	1.01	412	0.07	1229	0.14	143972	21.30	31815698	4760.20
2020-21	144661	24.16	24136	3.70	3201	0.48	2730	0.46	174728	28.80	44570669	7802.31
2021-22	231604	37.79	34546	5.82	3640	0.65	8644	1.41	278434	45.67	41117147	7740.06
2022-23	2274664	400.94	2174220	389.14	32911	5.75	20010	3.62	4501805	799.46	35399182	6773.78
2023-24	236987	45.83	34160	6.54	3991	0.73	1342	0.21	276480	53.31	37437151	7531.54
Total	3023406	528.81	2273903	406.21	44155	7.68	33955	5.84	5375419	948.54	190339847	34607.89
Per cent of total delayed payment		55.75		42.83		0.81		0.61		2.74		
T: Transaction, A: Amount												

(Source: MIS report of NREGASoft)

Scrutiny of data in NREGASoft revealed that during 2019-24 compensation of ₹ 4.95 lakh was approved for payment, of which ₹ 4.29 lakh was paid and ₹ 0.66 lakh was pending for payment. Further, compensation amounting to ₹ 662.28 lakh was rejected for which two reasons were entered in the NREGASoft viz. (i) natural calamities and (ii) compensation not due. However, there was no audit trail to check the correctness of the reasons entered in NREGASoft. On enquiring about the specific reasons for rejection of huge amount of compensation, the department stated (September 2025) that payment of compensation is made only when the delay was caused by the officer/officials concerned, otherwise there is no provision to pay compensation. However, all POs have been directed to maintain the records regarding specific denial of compensation.

The details of compensation approved, paid and rejected during 2019-20 to 2023-24 in the State are shown in **Table 3.5**.

Table 3.5: Details of compensation approved, paid and rejected in the State as of September 2025

(₹ in lakh)

S. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24	Total
1	Compensation computed	8.59	20.04	50.24	728.89	23.27	831.03
2	Compensation approved	0.79	2.39	0.36	1.28	0.13	4.95
3	Compensation yet to be verified	2.09	4.72	13.09	139.78	4.12	163.80
4	Compensation rejected (S.No.1-2-3)	5.71	12.93	36.79	587.83	19.02	662.28
5	Compensation paid out of approved	0.48	2.39	0.35	1.04	0.03	4.29
6	Compensation unpaid (S No. 2-5)	0.31	0.00	0.01	0.24	0.10	0.66

(Source: Compiled based on data downloaded (September 2025) from NREGASoft)

Further, in the five selected districts, out of ₹ 25,203 compensation approved for payment during 2019-20 to 2023-24, only ₹ 569 was paid, and ₹ 24,634 was pending for payment. Maximum compensation ₹ 24,622 was pending for payment in Jaisalmer district as shown in **Table 3.6**.

Table 3.6: Details of compensation approved, paid and rejected in the selected districts during 2019-24 as of September 2025

(Amount in ₹)

S.No.	Particulars	Banswara	Chittorgarh	Jaisalmer	Kota	Nagaur	Total
1	Compensation computed	1931489	1160283	614032	846302	7862281	12414387
2	Compensation approved	32	547	24622	0	2	25203
3	Compensation yet to be verified	172991	83857	231142	441506	4829359	5758855
4	Compensation rejected (S.No.1-2-3)	1758466	1075879	358268	404796	3032920	6630329
5	Compensation paid out of approved	22	547	0	0	0	569
6	Compensation unpaid (S.No. 2-5)	10	0	24622	0	2	24634

(Source: Compiled based on data downloaded (September 2025) from NREGASoft)

State Government stated (September 2025) that all Development Officers in Jaisalmer district have been instructed in this regard and compliance would be informed at the earliest.

3.8 Conclusion and recommendations

During the years 2019-20 to 2023-24, though job cards were issued in the range of 97.73 per cent and 99.20 per cent of the registered households in the State, however, door to door survey for identification of eligible households who have been missed out and wish to be registered was not conducted in any of the test checked GP. Deficiencies in the maintenance of job cards were observed such as incomplete entries of dates of work done and details of payment, signature columns kept blank, absence of photographs of all the members of HHs etc.

During the period 2019-24, no IEC plan was prepared at the State level and 72 per cent of the test checked GPs did not organise any *Rozgar Diwas* during that period.

As of September 2025, 2.82 per cent transactions of wage payment amounting to ₹ 948.54 crore were made with a delay ranging from 16 days to more than 90 days beyond the prescribed time limit during 2019-24 in the State. Instances of non-providing employment to all beneficiaries within 15 days of their applications were noticed as unemployment allowance of ₹ 52.91 lakh for the period 2019-24 at state level was pending as of July 2025.

80 per cent of the compensation computed on account of delayed payment of wages was rejected citing random reasons such as natural calamity and compensation not due which raises concern regarding adopting casual approach in compensation disbursement.

Recommendations:

4. The State Government may issue directions to all the GPs for conducting *door to door survey annually for registration of households and ensure that job cards are maintained and completed in all respect.*
5. *The State Government may issue directions for stepping up IEC activities besides organising Rozgar Diwas on a regular basis.*
6. *The State Government may ensure timely payment of wages to the workers, review the reasons for rejection of huge amount of compensation for non-timely payment of wages and take time bound action to disburse unemployment allowance.*