SUPREME AUDIT INSTITUTION OF INDIA

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Dedicated to Truth in Public Interest

Report of the Comptroller and Auditor General of India on Implementation of Mahatma Gandhi National Rural Employment Guarantee Act

Government of Rajasthan

Report No. 02 of 2026

(Performance Audit-Civil)

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Preface

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

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

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

Executive Summary

Executive Summary

The Government of India enacted the National Rural Employment Guarantee Act, 2005 in September 2005, subsequently renamed (October 2009) as the Mahatma Gandhi National Rural Employment Guarantee Act. The mandate of the Act is to enhance the livelihood security of the households in rural areas of the country by providing at least 100 days of guaranteed wage employment in every financial year to every household whose adult members volunteer to do unskilled manual work on demand. Under the Act, Government of Rajasthan notified 'Rajasthan Rural Employment Guarantee Scheme' in July 2006 and renamed as "National Rural Employment Guarantee Scheme" in May 2007.

This Performance audit covering the period from 2019-20 to 2023-24 was conducted with the objective to review the adequacy of planning process and financial management practices, employment generated, creation and maintenance of durable and useful assets while ensuring convergence with other programmes/schemes. The Performance Audit also assessed the adequacy of monitoring, social audit and grievance redressal system.

Audit examined the records in five out of 33 districts in the State, 10 Panchayat Samitis (PSs) and 40 Gram Panchayts (GPs). Besides, in each selected Gram Panchayat, seven works for Joint Physical Verification (total 280 works) and 10 Beneficiaries for Survey (total 400 beneficiaries) were also selected.

Major Audit Observations

Planning and Financial Management

The baseline survey was not conducted in any of the test checked GP during 2019-24 due to which the nature, quantum and timing of the demand of work for employment could not be ascertained and a realistic development plan could not be prepared at the grass root level.

District Perspective Plan was also not prepared in any of the test-checked districts due to which needs and gaps of all the sectors in the districts could not be identified. Further, Annual work plans of the selected 16 GPs of seven selected PSs were prepared without determining the priorities of works in Gram Sabha in different years during 2019-24.

Block Resource Centre (BRC) was required to be set up for providing technical inputs for planning, maintaining database for planning, ensuring convergence between MGNREGS and other production-oriented schemes of the government. Non-setting up of BRC in any of the selected block had left the GPs without any support system required for planning.

Shortage of manpower in the State at all levels *i.e.* State, Districts, Panchayat Samitis and Gram panchayats level, ranging between 3 *per cent* to 64 *per cent* in regular staff and 31 *per cent* to 80 *per cent* in contractual staff adversely affected the implementation of the scheme. Vacancy in regular trained staff for conducting social audit affected the efficiency in conducting social audit as 100 *per cent* posts of regular Block Resource Persons (BRPs) and Village Resource

Persons (VRPs) were vacant at State level as of July 2024 and *Mate/Sathins* were performing the social audit work in place of these BRPs/VRPs.

During 2019-20 to 2023-2024, the State Government delayed the release of fund received from GoI for material component and administrative expenses and its corresponding matching share by 3 to 169 days due to which interest liability amounting to ₹ 9.08 crore pertaining to the years 2019-20 and 2020-21 was created. The pending liability of the State for wages and material component for the period 2019-24 was ₹ 2014.39 crore as on September 2025, of which liability for material component was ₹ 1892.67 crore.

Employment Generation

During the years 2019-24, job cards issued to registered households ranged between 97.73 *per cent* and 99.20 *per cent* in the State. However, it was noticed that 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 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 2019-24, only 58.71 *per cent* to 70.58 *per cent* job card holder HHs demanded employment under the scheme. 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. Further, 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.

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 and ranged between 49.59 *per cent* and 80.53 *per cent*.

During 2019-24, employment ranging between 29.53 *per cent* and 42.98 *per cent* was provided to registered differently abled persons in the State and average employment days during those years ranged between 38 to 44 days. The data of differently abled persons who demanded work during 2019-24 was neither depicted in the NREGASoft nor was any corroborative physical record maintained due to which the percentage of differently abled persons who demanded employment could not be ascertained in audit.

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 was 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 the 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.

Execution of works

21 *per cent* of the works approved (19.74 lakh) in the State during 2019-20 to 2023-24 were incomplete and 5 *per cent* works were not started as of September 2025. 8 *per cent* of these incomplete works in the State were pending completion for more than three years.

Durable assets as intended were not created as instances were noticed where in works such as construction of road, modern *talab/ talai nirman* were executed without any use of material, though material was provisioned for in the estimates. Irregularities in muster rolls like missing signature/thumb impression of workers on the muster roll, rectification/overwriting in the muster roll were also noticed.

Convergence of works under the MGNREGS is allowed for the creation of durable assets. 88 *per cent* of the total 11.36 lakh works approved under convergence during 2019-24 were incomplete as of September 2025.

At least 60 *per cent* of the works were to be taken up in a district under agricultural and allied activities for creation of productive assets directly linked to agriculture and allied activities which was ensured in only two to five districts in the State. Further, mandatory 65 *per cent* of expenditure on Natural Resource Management (NRM) work was not incurred in any of the year during 2019 to 2024 in the test checked blocks, which fall under the NRM block.

Monitoring, Grievance Redressal and Social Audit

The State Level and District Level Technical and Quality Monitoring Cell were established after more than 11 years of the issue of Operational Guidelines 2013. The Appellate Authority to be formed for considering appeal against the awards of ombudsman, has been appointed with a delay of eight years leaving the aggrieved person deprived of the right to appeal against the awards to ombudsman. Periodic inspections of the works executed under the scheme by the district and block level officers was in the range of 0 to 66 per cent during 2021-22 to 2023-24. Thus, the intended purpose of real-time inspection and evidence based reporting of the scheme was not achieved.

Maintenance of the prescribed registers under the scheme was not ensured in 60 *per cent* of the test-checked GPs. Further, recovery of financial irregularities pointed out during the social audit of works executed under the scheme was only to the extent of 23.58 *per cent* at state level and substantial number of observations raised during social audit were outstanding at the state as well as at test checked districts level for want of corrective action.

Recommendations

1. *The State Government may take appropriate action to conduct baseline survey at GP level and preparation of District perspective plan at district level so that nature, quantum and timing of the demand for employment could be ascertained and needs and gaps of all the sectors in the districts could be identified.*
2. *The State Government should ensure that adequate number of staff with requisite skills are provided for the smooth functioning of the Scheme, especially adequate numbers of trained Village Resource Persons (VRPs) and Block Resource Persons (BRPs) may be appointed for conducting social audit.*
3. *The State Government should ensure timely release of the State's matching share and may take appropriate steps to reduce pending liabilities.*
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.*
7. *The State government may review the position of incomplete works and devise a plan to complete the works in a time bound manner and also expedite the works sanctioned under convergence of other schemes under MGNREGS.*
8. *The State Government may take action to strengthen the monitoring mechanism for ensuring proper maintenance of muster rolls.*
9. *The State Government may ensure that periodical inspections are carried out by the officers for effective monitoring of the works being executed under the Scheme and GPs may maintain all the mandatory registers.*

Chapter I
Introduction

Rural Development Department

Performance Audit on 'Implementation of Mahatma Gandhi National Rural Employment Guarantee Act'

Chapter I: Introduction

1.1 Introduction

The Government of India (GoI) enacted the National Rural Employment Guarantee Act, 2005 in September 2005, subsequently renamed (October 2009) as the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA). The mandate of the Act is to enhance the livelihood security of the households in rural areas of the country by providing at least 100 days of guaranteed wage employment in every financial year to every household whose adult members volunteer to do unskilled manual work on demand. Under the Act, Government of Rajasthan notified 'Rajasthan Rural Employment Guarantee Scheme' in July 2006 and renamed as "National Rural Employment Guarantee Scheme" in May 2007.

In Rajasthan, 75.18 *per cent* of the total population (6.85 crore) is living in the rural area as per census 2011. Main occupation of the rural population is agriculture and rural labour work force is dependent on agriculture. As agriculture has a seasonal pattern, Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) can be implemented effectively in the State by synchronizing the demand of work during the period when agricultural demand is slack.

India, as part of the United Nations' member states, jointly committed (September 2015) to the Sustainable Development Goal (SDG) -1 and 2 which seeks to end poverty in all forms everywhere and to end hunger, achieve food security and improve nutrition. To that extent, this scheme supports these SDG Goals.

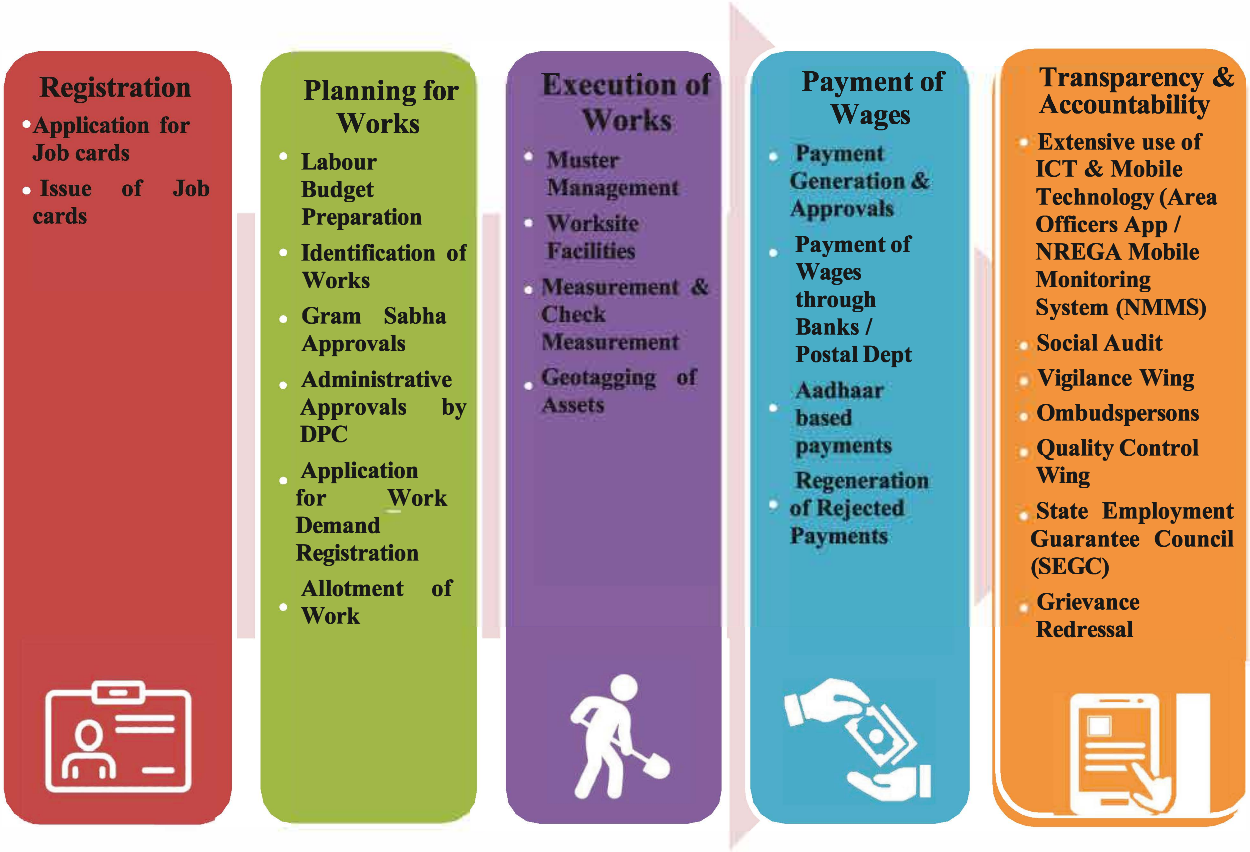
Goals of MGNREGA are:

- Social protection for the most vulnerable people living in rural India by providing employment opportunities.
- Livelihood security for the poor through creation of durable assets, improved water security, soil conservation and higher land productivity.
- Drought-proofing and flood management in rural India.
- Empowerment of the socially disadvantaged, especially women, Scheduled Castes (SCs) and Schedules Tribes (STs), through the processes of a rights-based legislation.
- Strengthening decentralized, participatory planning through convergence of various anti-poverty and livelihoods initiatives.

1.2 Overview of the Scheme

The overview of the Scheme implementation is given in Chart 1.1.

Chart 1.1: Overview of the MGNREG Scheme



1.3 Funding pattern

The scheme is implemented as a Centrally Sponsored Scheme on a cost-sharing basis between the Centre and the States. GoI bears the entire cost of wages for unskilled manual workers, and up to 75 *per cent* of the cost of material including wages for skilled and semi-skilled workers. The State Government bears 25 *per cent* of the cost of material and wages for skilled/semi-skilled workers.

The State Government also bears the total expenditure of compensation allowance for delayed payment of the wages to the workers, unemployment allowance and administrative expenses of the State Employment Guarantee Council (SEGC).

1.4 Organisational Structure

Additional Chief Secretary (ACS) is the head of Rural Development Department (RDD). The MGNREGS is being implemented by RDD in the State. The organizational structure for implementation of MGNREGS is given in **Chart 1.2** below:

Chart 1.2: Organisational Structure in the State

ACS, Rural Development Department

↓

Commissioner (EGS), MGNREGS Rajasthan

↓

District Collector-cum-District Programme Coordinator (DPC), MGNREGS

↓

Additional District Programme Coordinator (ADPC)

↓

Programme Officer cum Block Development Officer

↓

Village Employment Assistant at GP

The functional responsibilities for implementation of MGNREGS is given in ***Appendix-1.1***

1.5 Audit Objectives

This Performance Audit was conducted to assess whether:

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

1.6 Audit Criteria

The audit findings were bench marked against the following criteria:

- National Rural Employment Guarantee Act, 2005 (amended up to 2017) and Operational Guidelines, 2013
- Annual Master Circulars issued by the Ministry of Rural Development, Government of India during the period from 2019-20 to 2023-24

- Orders/guidelines/notifications issued by the GoI and Government of Rajasthan (GoR)
- Gramin Karya Nirdeshika (GKN) 2010

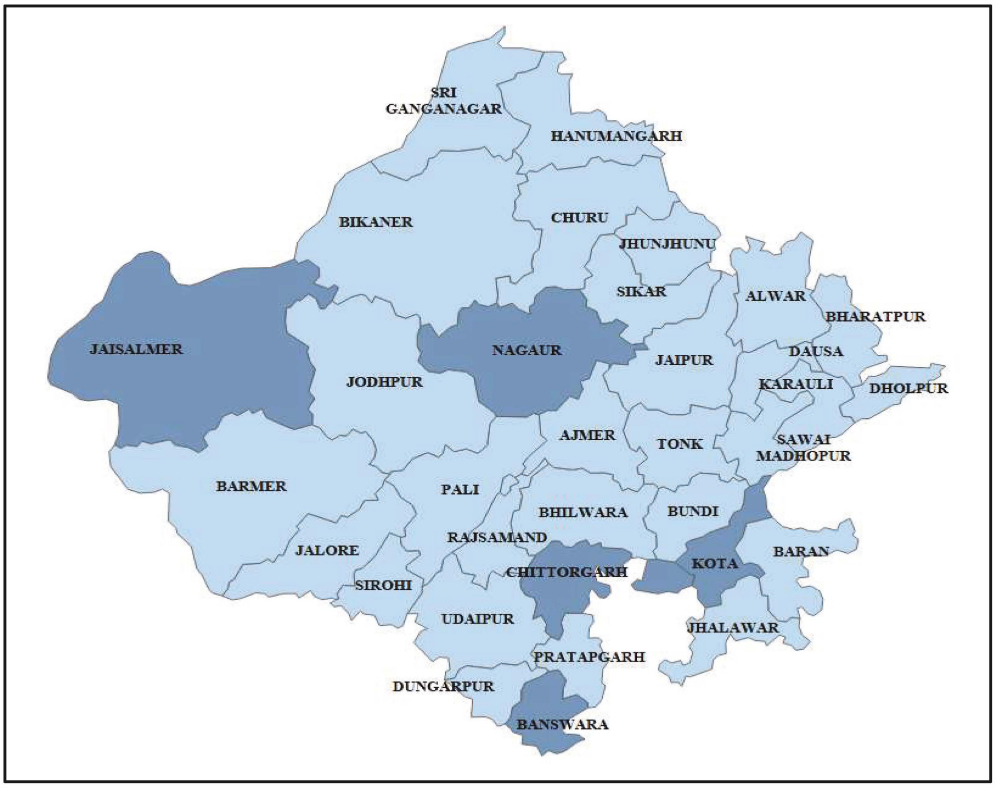
1.7 Audit Scope and methodology

The Performance Audit covering the period from 2019-20 to 2023-24 was conducted between July 2024 and November 2024 including Joint/physical inspections.

Out of 33 districts, five districts (15 *per cent*) viz. Banswara, Chittorgarh, Jaisalmer, Kota and Nagaur were selected using the Stratified Random Sampling Method through IDEA based on the total expenditure during 2019-24. Further, ten Panchayat Samitis (PSs) (two from each selected district) were selected using the Stratified Random Sampling Method through IDEA and four Gram Panchayts (GPs) in each selected Panchayat Samiti (total 40 GPs) were selected by PPSWoR (Probability Proportionate to Size without Replacement) method. Details of selected Districts, PSs and GPs are given in ***Appendix-1.2.*** Besides, in each selected Gram Panchayat, seven works for Joint Physical Verification (total 280 works) and 10 Beneficiaries for Survey (total 400 beneficiaries) were also selected randomly.

The geographical presentation of sampled districts (five out of 33 districts) is shown in **Chart 1.3**.

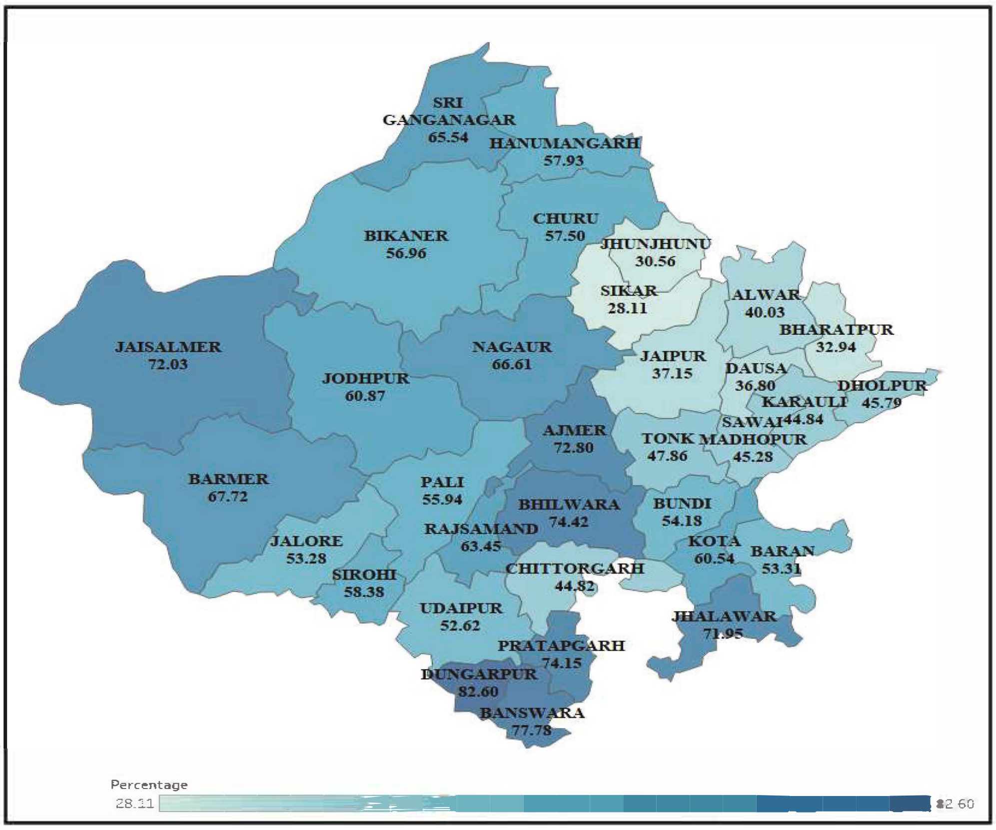
Chart 1.3: Geographical presentation of sampled districts



Under the field study, records at Commissioner, EGS, selected Districts, Panchayat Samitis and Gram Panchayats were scrutinized. Joint physical verification of selected works and survey of selected beneficiaries were also conducted through questionnaire.

A general trend of the percentage of households that availed employment vis-à-vis households registered in Rajasthan during the period 2019-24 is shown in **Chart 1.4**.

Chart 1.4: District-wise trend of percentage of households which availed employment vis-a--vis households registered



As seen from **Chart 1.4**, the scheme is less popular in eastern Rajasthan, with the percentage of HHs that availed employment vis-à-vis HHs registered being lowest in Sikar district.

Earlier two Performance Audits on "Implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme" were featured in the Reports of Comptroller and Auditor General of India (Local Bodies) for the year ended March 2012 and March 2017. The first Performance Audit was considered as deemed discussed by the "Committee on Local Bodies and Panchayati Raj Institution". The second performance audit was discussed in the "Committee on Local Bodies and Panchayati Raj Institution" in September 2024 and their recommendations are awaited.

An Entry conference was held in August 2024 with the Commissioner, Employment Guarantee Scheme (EGS) in which Audit methodology, scope, objectives and criteria were discussed. An Exit conference was held in June 2025 with the Additional Chief Secretary, Rural Development Department, Government of Rajasthan in which audit findings were discussed.

1.8 Acknowledgement

We acknowledge the co-operation extended by the Commissioner, EGS and selected District Programme Coordinators, Programme Officers and Gram Panchayats during the conduct of the performance audit.

Chapter II

Planning and Financial Management

Chapter II: Planning and Financial Management

Participatory planning is most critical for the successful implementation of any Scheme. MGNREGS is a demand driven programme for timely generation of employment. Therefore, it is expected that Gram Panchayats identify their own needs to create infrastructure or quality assets for their community and put their demand in proposals and get them sanctioned from the block and district administrations. In MGNREGS policy framework, bottom-up approach is adopted and decentralisation of power is institutionalized.

The planning process under MGNREGA begins with conducting baseline survey of job card holders for identification of quantum and timing of employment, preparation of development plan at GP level and their approval by Gram Sabha. The development plan of GP is consolidated at PS level and further at district level for approval by general assembly of the respective Zila Parishad.

Audit findings related to the planning process and financial management in the implementation of the MGNREGS are discussed in the succeeding paragraphs.

2.1 Baseline survey

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

As per the information provided by Commissioner, EGS, baseline survey in the state was done during 2013-14. However, neither corroborative evidence was found on record nor the department had any supportive document regarding conducting baseline survey in 2013-14. Further, in the test checked 40 GPs audit observed that neither baseline survey was conducted during 2019-24 nor any expert institution was empanelled for finalisation of the framework and methodology for baseline survey.

State Government stated (September 2025) that the records regarding previous baseline survey were not available in the office. Further, baseline survey was not conducted during 2019-20 to 2023-24 as no provision in this regard was mentioned in the Master Circulars issued every year. The reply is not tenable as explicit provision for conducting baseline survey to assess the quantum and timing of demand for employment in the GP was already there in the MGNREGA Operational Guidelines 2013.

Thus, in the absence of the baseline survey, the nature, timing and quantum of demand for employment could not be ascertained and a realistic development plan could not be prepared at the grass root level.

2.2 Setting up priorities of works in the annual work plan of GPs

Para 7.1.5 of Operational Guidelines, 2013 provides that the order of priority of works will be determined within the GP and will be reflected in the Annual Plan ratified by the Gram Sabha (GS). Para 7.1.3 of the guidelines also provides that the order of priority of work shall be determined by each Gram Panchayat in meetings of the Gram Sabha.

Scrutiny of records of selected 16 GPs of 07 selected PSs revealed that priority of the works was not determined by one GPs in all the five years, four GPs in three years, seven GPs in two years and four GPs in one year during 2019-24. The details are given in ***Appendix 2.1***.

The State Government stated (September 2025) that priorities were set up in annual plan as top priorities were given to Natural Resource Management and Agriculture allied works as per MGNREGA guideline. The reply is not tenable as the Annual Work Plans approved by the Gram Sabhas in the test checked 16 GPs did not reflect the priority of order for undertaking the works and only contain the shelf of works.

2.3 District Perspective Plan

Para 15.3.1.1 of Operational Guidelines, 2013 envisage preparation of a District Perspective Plan which identifies the needs and gaps in the districts in all the sectors. This plan is a multi-year plan for different departmental projects. The projects that are identified for convergence with MGNREGA are to be discussed in the Gram Sabhas located in the project area. Activities/ structures/ tasks identified for execution under MGNREGA have to be included in the annual shelf of works maintained by the Gram panchayats.

Audit noted that District Perspective Plan was not prepared in all the test checked five districts during 2019-24. However, convergence works to be implemented by other departments like Public Works Department, Public Health Engineering Department, Forest, Irrigation etc., were included at Block and District level in their Annual Development Plan.

State Government stated (September 2025) that the perspective plan is prepared by GPs and Blocks as per MGNREGA permissible works. Further, directions have been issued to the districts to prepare District Perspective Plan. The reply has to be viewed against the fact that as per the guidelines District Perspective Plan is to be consolidated at district level and no perspective plan was prepared in the test checked districts during 2019-24.

Thus, needs and gaps of all the sectors (different Departmental Projects) in the districts, with reference to convergence could not be identified.

2.4 Block Resource Centre

As per para 4.3.2 of Operational Guidelines 2013, Block Resource Centre

(BRC) was required to be set up for (i) providing technical inputs for planning (ii) maintaining database on local natural resource endowment (viz. groundwater, rainfall, soils, etc.) needed for planning (iii) ensuring convergence between MGNREGS and other production-oriented schemes of the government.

Audit observed that Block Resource Centre was not set up in any of the test checked block. ADPC, Banswara, Chittorgarh, Jaisalmer, Kota and Nagaur stated (September 2025) that BRC will be set up as per the guidelines. As BRC was the prime source of vital information required for planning, non-setting up of BRC had left the GPs without any support system required for planning.

2.5 Availability of Staff

Section 18 of the MGNREG Act, 2005 provides that the State Government is mandated to make available necessary staff and technical support to the District Programme Coordinator (DPC) and Programme Officer as may be necessary for effective implementation of the scheme.

For the implementation of the MGNREG Scheme State Government deputed both regular and contractual staff. The regular staff included Additional District Programme Co-ordinator (ADPC), Executive Engineer, Assistant Engineer, Accounts Officer, Junior Accountant in Districts, Assistant Engineer in PSs and LDC in GPs. Further, the contractual Staff includes Co-ordinators, MIS Manager, Data Entry Operator in Districts, Junior Technical Assistant, Accounts Assistant, MIS Manager, Data Entry Operator and Assistant in PSs and Village Employment Assistant and Computer Assistant in GPs.

The position of regular staff and contractual staff in the State at the end of March 2020 to 2024 is given in **Table 2.1** below.

Table 2.1 Position of manpower in the State during the year 2020-24

Year	Regular staff			Contractual staff		
	Sanctioned strength	Posted	Vacant (In *Per cent*)	Sanctioned strength	Posted	Vacant (In *Per cent*)
2020	26994	9042	17952 (66.50)	23941	7202	16739 (69.92)
2021	27027	9146	17881 (66.16)	17684	7095	10589 (59.88)
2022	27031	9150	17881 (66.15)	17684	7040	10644 (60.19)
2023	18147	11932	6215 (34.25)	21868	5379	16489 (75.40)
2024	12129	11216	913 (7.53)	21868	5456	16412 (75.05)

(Source: Information provided by Commissioner, EGS)

It can be seen from the above table that the number of regular sanctioned posts was reduced by 55 *per cent* in the year 2024 (12129 posts) as compared to year 2020 (26994 posts). Vacancy in regular staff ranged between 7 *per cent* and 66 *per cent* in the State during 2020 to 2024. More than 59 *per cent* of the contractual posts remained vacant during this period and in the years 2023 and

2024, the vacancy in the contractual post was 75 *per cent*.

Commissioner, EGS replied (September 2025) that during 2020 to 2024, 14898 posts have been abolished by the Rural Development Department due to which the sanctioned strength has reduced.

The position of manpower as of 31 March 2024 at State/District/PSs and GPs level is given in **Table 2.2** below:

Table 2.2: Position of manpower as on 31 March 2024

Level	Regular staff			Contractual staff		
	Sanctioned strength	Men-in position	Vacancy (%)	Sanctioned strength	Men-in position	Vacancy (%)
State level	50	33	17 (34.00)	48	33	15 (31.25)
Districts	239	85	154 (64.43)	347	129	218 (62.82)
PSs	590	252	338 (57.29)	9392	2901	6491 (69.11)
GPs	11250	10846	404 (3.59)	12081	2393	9688 (80.19)
Total	**12129**	**11216**	**913 (7.53)**	**21868**	**5456**	**16412 (75.05)**

(Source: Information provided by commissioner EGS)

The above manpower position shows vacancy of 34 *per cent*, 64.43 *per cent* and 57.29 *per cent* regular posts at State level, District level and PS level respectively. In respect of contractual staff, the vacancy ranged between 31.25 *per cent* and 80.19 *per cent* at the State level, District level, PS level and GPs as of 31 March 2024.

Audit observed that Village Employment Assistant, Accounts Assistant and Junior Technical Assistant (JTA) posted on contractual basis assist the GPs in identification, execution and measurement of MGNREGA works and maintenance of accounts. Shortage in these technical posts affected the execution of MGNREGS as shortcomings regarding non-maintenance of records, less inspection of works etc., were noticed in the test checked GPs as discussed in the **paragraph 5.7 and 5.8**.

State Government accepted the facts and stated (September 2025) that the Finance Department, Government of Rajasthan had given consent to recruit 2200 Junior Technical Assistants and 400 Accountant Assistants. The process for recruitment of these posts is under progress through Rajasthan Subordinate Selection Board.

2.6 Capacity building efforts

Paragraphs 5.2.1 and 5.2.2 of Operational Guidelines, 2013 provide that each State was to set up a MGNREGA Human Resource Development and Capacity Building Division to identify and mobilise institutions which play the role of training institutions of MGNREGA and to draw up a state level training plan for every stakeholder[1]. Paragraph 5.2.4 of Operational Guidelines also envisages setting up of a District Human Resource Development & Capacity Building unit at District level for this purpose. The unit should comprise full-time dedicated resource persons who will act as master trainers for MGNREGA, providing training and field-based hand-holding support to block and sub-block implementation teams.

Scrutiny of records (July 2024) of Commissioner, EGS revealed that at the state level, 36 training programmes were organized for various stakeholders[2] during 2019-20 and 2022-23 to 2023-24 mainly focusing on GIS based planning and monitoring of MGNREGA. In these training programmes, 1412 (93 *per cent*) out of 1519 trainees were trained (***Appendix- 2.2***). No training was organized during 2020-21 & 2021-22. It was further noted that though training programmes were organised, however, Human Resource Development and Capacity Building Division was not established at the State level during the period 2019-24 due to which the training and capacity building Plan was not prepared.

Further, the District Human Resource Development & Capacity Building unit was set up in only three[3] out of five test checked districts.

Audit also observed that in selected three districts (Chittorgarh, Jaisalmer and Kota) no training programme was organized during 2019-24. Only two[4] training programmes were organized in Banswara district and five[5] training programmes were organized in Nagaur district during 2019-24 in which 72.34 *per cent* (4827 out of 6673) trainees and 95.57 *per cent* (3668 out of 3838) trainees respectively attended the training programmes.

State Government stated (September 2025) that regular capacity building programmes were organized on various subjects at state, district and GP level for stakeholders.

The fact remains that training programmes were organized at state level without preparing any plan and no training programme was organized in Chittorgarh and Kota districts where District Human Resource Development & Capacity Building unit was set up.

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[1] DPC and other district level officers, Programme Officers, Assistant Programme Officers, Junior Engineers, Technical Assistants, Mates, MGNREGA workers etc.

[2] Executive Engineers, Assistant Engineers, Junior Technical Assistant (JTA), MIS managers, BDOs VDOs, IEC Coordinators, civil society groups, Data Entry Operators, Nodal officer (engineer) and Computer Operators etc.

[3] Chittorgarh, Kota and Nagaur districts.

[4] In the year 2020-21, training 'Pura Kam Pura Dam Abhiyan for BDO, AEN and JTA' was organised in which 98 out 132 trainees attended the training and 'Training for Mates' was organised in which 4729 out of 6541 Mate trainees attended the training.

[5] In the year 2020-24, training programme 1. (MGNREGA Act., Labour Budget, Right of MGNREGA Labour Process or issuing Job Cards (794 out of 823 participants). 2. Timely payment (377 out of 442). 3. Gram Sabha (561 out of 584). 4. 100 days employment (987 out of 1017). 5. Good Governance (949 out of 972) etc. were organised.

2.7 Deployment of Resource Persons for conducting Social Audit

Paragraph 13.2.2 of Operational Guideline, 2013 provides that the Social Audit Unit will determine appropriate number of State Resource Persons (SRPs), District Resource Persons (DRPs), Block Resource Persons (BRPs) and Village Resource Persons (VRPs) to assist the Gram Sabha in conducting the Social Audit. The details of Resource Persons available for Social Audit in the State as of July 2024 are given in **Table 2.3** below:

Table 2.3: Details of Resource Persons available for Social Audit in the State as of July 2024

S. No	Name of post	Sanctioned posts	Working	Vacant Posts
1	SRPs	06	06	00
2	DRPs	99	59	40 (40%)
3	BRPs	1886	-	1886 (100%)
4	VRPs	35200	--	35200 (100%)

(Source: information provided by RD&PRD)

The above table depicts that 40 *per cent* posts of DRPs and 100 *per cent* posts each of BRPs and VRPs were vacant in the state as of July 2024. In the absence of regular BRPs and VRPs, 1220 *Mates*[6] were engaged as BRPs and 12800 women personnel of National Rural Livelihood Mission, Self Help Groups and *Saathin*[7] were engaged as VRPs for conducting Social Audit.

Training program on Social accountability and Social Audit were organized for the resource persons by National Institute of Rural Development & Panchayati Raj, Hyderabad. Audit noted that training could be imparted (February 2023) to 12810 SHGs-VRPs of 16 districts as against the planned training of 35200 SHGs-VRPs. Training imparted to other SHGs-VRPs were not found available on record.

On enquiring (August 2025) about the effectiveness of the social audits being conducted in other districts in the absence of the trained VRPs, the department did not furnish any reply.

State Government stated (September 2025) that decision to start selection process against the vacant posts of Village Resource Persons has been taken (May 2024) and all DPCs (EGS) have been directed (July 2024) to start selection process of Village Resource Persons at the district level.

2.8 Financial Management

Mahatma Gandhi National Rural Employment Guarantee Scheme is a centrally sponsored scheme implemented on a cost sharing basis. Funding pattern between GoI and State Government is as given below:

[6] *Mate* is a local individual who helps in the implementation of the scheme at the GP level.

[7] Honorarium paid woman worker at GP level appointed with the objective to aware women for their rights and to empower them to avail maximum benefits from the schemes being implemented by state government.

Government of India	State Government
• 100 *per cent* of the cost for payment of wages for unskilled manual workers • 75 *per cent* cost of material and wages of skilled and semi-skilled workers • Administrative expenses (upto six *per cent* of expenditure incurred under scheme)	• 25 *per cent* cost of material and wages of skilled and semi-skilled workers • Administrative expenses of State Employment Guarantee Council • Unemployment allowance

Para 4.1.2 (vi) of Operational Guidelines, 2013 provides that the cost of payments to the *Mates* shall be a part of the material component.

Further, as per Section 21 and 32 of the Act, the State Government is required to establish State Employment Guarantee Fund (SEGF) for implementation of the scheme and notify Employment Guarantee Fund Rules for constitution of SEGF.

Audit observed that up to March 2022, the fund under the scheme was received in Personal Deposit Account of SEGC and thereafter, in Single Nodal Account (SNA). State Government constituted SEGF in April 2023 as a revolving fund for payment of unemployment allowance and compensation for belated payment of wages to labourers, after more than 16 years since the scheme came into existence (July 2006). Though the State Government constituted SEGF, but the Employment Guarantee Fund Rules were not notified to effectively manage the receipt[8], transfer and utilisation of financial resources under MGNREGS through SEGF.

The consolidated position of funds received from GoI and State Government for all the components and expenditure incurred there against during 2019-2024 as per the audited annual accounts is given in **Table 2.4** below. Component-wise bifurcation of receipt as well as expenditure amount (material, wages, administrative/ other expenses) is given in ***Appendix 2.3***.

[8] Source of funds are: Central assistance and state matching share, recoveries of amount on account of unemployment allowance from erring officials.

Table: 2.4: Position of funds received and expenditure

(₹ in crore)

Year	Opening Balance	Receipts from Govts			Misc. Receipt	Total fund Available	Expenditure incurred	Misc Expenditure	Total Expenditure	Closing Balance	percentage of utilisation
		GoI	GoR	Total							
1	2	3	4	5 (3+4)	6	7 (2+5+6)	8	9	10 (8+9)	11 (7-10)	12
2019-20	227.50	7267.48	588.80	7856.28	20.20	8103.98	6894.46	1.94	6896.40	1207.58	85.10
2020-21	1207.58	8919.96	228.61	9148.57	18.25	10374.40	10018.39	0.41	10018.80	355.60	96.57
2021-22	355.60	9652.34	750.00	10402.34	29.76	10787.70	10482.65	12.22	10494.87	292.83	97.29
2022-23	292.83	9759.10	741.80	10500.9	15.15	10808.88	10332.91	320.44	10653.35	155.53	98.56
2023-24	155.53	8764.73	649.41	9414.14	6.87	9576.54	8493.76	24.93	8518.69	1057.85	88.95
Total		**44363.61**	**2958.62**	**47322.23**	**90.23**		**46222.17**	**359.94**	**46582.11**		93.29

(Source: As per information taken from audited annual accounts and information provided by department)

From the above table it can be seen that the average utilisation of funds during 2019-20 to 2023-24 was 93.29 *per cent*. There was an increasing trend in expenditure up to 2022-23 and thereafter, it decreased in 2023-24. Lowest expenditure was incurred in the year 2019-20 (85.10 *per cent*) and highest expenditure was incurred in the year 2022-23 (98.56 *per cent*).

2.9 Release of state's matching share

Act provides that 100 *per cent* of the unskilled labour cost and 75 *per cent* of the material cost of the programme is to be borne by the Centre. As per the sanction letters issued by the GoI, on receipt of central assistance for material and administrative component, the State Government must transfer the funds alongwith its matching share to the SEGF within three days for the year 2019-20 to 2020-21 and 15 days for the year 2021-22 to 2023-24 from the date of receipt of these funds. Further, the State Government would be liable to pay interest at the rate of 12 *per cent* for the period of delay beyond the specified period for the years 2019-20 and 2020-21.

The status of release of fund for material and administrative components by GoI to State Government and release of its matching share alongwith GoI share by the State Government to the scheme fund from 2019-20 to 2023-24 is given in **Table 2.5** below:

Table 2.5: Status of release of state share for material and administrative components

(₹ in crore)

Year	Central Share			State matching share wrt to material component	Total funds released by State Govt	Release of funds by State Govt with delays	Delay in release of funds beyond specified period (In days)	Amount of interest to be paid for delayed release
	For material	For administrative expenses	Total					
1	2	3	4 (2+3)	5	6 (4+5)	7	8	9
2019-20	1766.38	342.57	2108.95	588.8	2697.75	1005.51	6 to 31	3.30
2020-21	685.83	137.17	823	228.61	1051.61	830.87	9 to 66	5.78
2021-22	1812.44	280.83	2093.27	750	2843.27	115.00	169	0
2022-23	2572.97	318.42	2891.39	741.8	3633.19	3633.19	4 to 90	0
2023-24	1948.21	233.34	2181.55	649.41	2830.96	2830.95	3 to 62	0
Total	**8785.83**	**1312.33**	**10098.16**	**2958.62**	**13056.78**	**8415.52**		**9.08**

(Source: Audited account of Commissioner, EGS and sanctions issued by GoR)

During 2019-20 to 2023-2024, the State Government released 64.45 *per cent* (₹ 8415.52 crore) of GoIs share for material and administrative expenses and its own corresponding matching share, with a delay ranging between 3 to 169 days beyond the specified period. Due to delay in release of funds for the year 2019-20 to 2020-21, the State Government created liability of interest amounting to ₹ 9.08 crore.

The State Government accepted the facts and stated (September 2025) that delay in release of fund was due to lot of time taken in the procedure of releasing funds.

2.10 Pending liability

Scrutiny of the data available on the Management Information System (MIS) of NREGASoft revealed that Fund Transfer Orders (FTO) of ₹ 2014.39 crore issued during 2019-24 in the state were outstanding for payment as of September 2025 as per details given in **Table 2.6** below:

Table 2.6: Committed liabilities in the state (as on September 2025)

(₹ in crore)

Year	Unskilled wages	Semi-skilled/skilled wages	Material	Tax	Total
2019-20	1.40	2.34	9.02	0.35	13.11
2020-21	1.74	1.21	3.39	0.11	6.45
2021-22	1.79	5.33	43.08	0.88	51.07
2022-23	1.46	2.44	67.31	4.97	76.18
2023-24	2.73	7.19	1769.87	87.78	1867.58
Total	**9.12**	**18.51**	**1892.67**	**94.09**	**2014.39**

(Source: MIS report of NREGASoft)

Audit observed that:

(i) Liability of ₹ 2014.39 crore for the period 2019-20 to 2023-24 was pending as of September 2025.

(ii) Committed liability was higher in material component (94 *per cent*) particularly in the year 2023-24. It was observed that as against the demand of ₹ 12241.95 crore on account of central share for the material component, there was a short transfer of ₹ 3944.02 crore during 2019-24.

(iii) Non-payment (₹ 9.12 crore) to unskilled labour may defeat the very purpose of the scheme *i.e.* to enhance the livelihood security of the households in rural areas.

One of the reasons for outstanding liabilities was rejection of transactions. The status of transactions rejected and re-generated in respect of un-skilled wages and material component is given in **Table 2.7 and Table 2.8** below.

Table 2.7: Status of transactions rejected and regenerated (unskilled wages) as on September 2025

(₹ in crore)

Year	Total rejected transactions	Amount of total rejected transactions	Rejected transactions regenerated and payment made		Rejected transactions regenerated but pending for payment at Bank level		Transactions pending for regeneration	
			No. of Transactions	Amount	No. of Transactions	Amount	No. of transaction	Amount
2019-20	628925	98.35	588194	92.07	40700	6.27	31	0.01
2020-21	481486	84.93	416163	73.58	65236	11.33	87	0.02
2021-22	326109	61.15	319950	59.87	6000	1.25	159	0.03
2022-23	225972	43.88	220382	42.72	5389	1.12	201	0.04
2023-24	935650	168.86	922561	166.32	12186	2.38	903	0.16
Total	**2598142**	**457.17**	**2467250**	**434.56**	**129511**	**22.35**	**1381**	**0.26**

(Source: MIS report of NREGASoft)

A total of 25.98 lakh transactions valuing ₹ 457.17 crore were rejected during 2019-2024 in respect of un-skilled wages component, of which, 24.67 lakh (94.96 *per cent*) transactions were regenerated in the same period (2019-24). 1.29 lakh (4.96 *per cent*) transactions of ₹ 22.35 crore were pending for payment at bank level and 1381 transactions of ₹ 0.26 crore for the period 2019-24 were still pending for regeneration as on September 2025. Further, out of ₹ 22.35 crore which was pending at bank level, ₹ 17.60 crore (78.75 *per cent*) pertained to the years 2019-21 and pending for payment for four to five years.

Table 2.8: Status of transactions rejected and regenerated (material component[9]) as on September 2025

(₹ in crore)

Year	Total rejected transactions	Amount of total rejected transactions	Rejected transactions regenerated and payment made		Rejected transactions regenerated but pending for payment at Bank level		Transactions pending for regeneration	
			No. of Transactions	Amount	No. of Transactions	Amount	No. of transaction	Amount
2019-20	13650	12.29	7657	9.62	1240	0.82	5119	2.01
2020-21	17325	30.57	9399	27.65	2434	17.39	6278	2.28
2021-22	53937	53.99	45895	48.79	4053	29.44	6612	2.97
2022-23	81668	768.28	77654	765.01	24093	282.41	2173	1.35
2023-24	19172	44.83	12411	38.59	5270	23.33	2455	1.32
Total	**185752**	**909.96**	**153016**	**889.66**	**37090**	**353.39**	**22637**	**9.93**

(Source: MIS report of NREGASoft)

Similarly, during 2019-24, a total of 1.86 lakh transactions of ₹ 909.96 crore were rejected in the state in respect of material component, of which, 1.53 lakh transactions were regenerated. However, 0.37 lakh transactions of ₹ 353.39 crore were still pending for payment at bank level and 0.23 lakh transactions of ₹ 9.93 crore were pending for regeneration as on September 2025. Further, out of ₹ 353.39 crore which was pending at bank level, ₹ 282.41 crore (79.91 *per cent*) was pertaining to the years 2022-23.

Financial Advisor, EGS replied (April 2025) that payment was pending to the labourers due to providing wrong IFSC code and non-linkage of Aadhar with the bank accounts.

(iv) Further, in the five test checked districts the pending liability was ₹ 375.78 crore during 2019-24 as per details given in **Table 2.9** below:

Table 2.9: Pending liabilities in the test checked Districts as on September 2025

(₹ in crore)

District	Unskilled wages	Semi-skilled/ skilled wages	Material	Tax	Total
Banswara	0.99	1.37	109.22	4.45	116.03
Chittorgarh	0.05	0.07	13.15	0.55	13.82
Jaisalmer	0.51	0.53	121.3	5.74	128.08
Kota	0.11	0.1	2.63	0.22	3.06
Nagaur	0.17	0.58	106.54	7.5	114.79
Total	**1.83**	**2.65**	**352.84**	**18.46**	**375.78**

(Source: MIS report of NREGAsoft)

The pending liability was higher in material component which constituted 93.89

[9] The variation in transaction and amount of material component during 2019-24 was not reconciled by the Department.

per cent of total pending liability. The pending liability was highest in Jaisalmer district followed by Banswara and Nagaur district and it was lowest in Kota district.

As stated by the State Government (September 2025), the pending liabilities were due to non-issuance of central share by GoI and rejection of transactions. Payment for pending liability would be paid on receipt of the funds from GoI.

2.11 Conclusion and recommendations

There was lack of efficient planning for implementation the MGNREG Scheme in the State, which is corroborative from the findings that baseline survey was not conducted in any of the test checked districts during 2019-24 due to which the nature, timing and quantum of demand for employment could not be ascertained. District Perspective Plan was not prepared in any of the test-checked districts due to which needs and gaps of all the sectors in the districts with reference to convergence could not be identified.

Shortage of manpower in the State at all levels *i.e.* State, Districts, Panchayat Samitis and Gram panchayats level, ranging between 3 *per cent* to 64 *per cent* in regular staff and 31 *per cent* to 80 *per cent* in contractual staff adversely affected the implementation of the scheme. Vacancy in regular trained staff for conducting social audit affected the efficiency in conducting social audit as 100 *per cent* post of regular BRPs and VRPs were vacant at State level as of July 2024 and *Mate/Sathins* were performing the social audit work in place of these BRPs/VRPs.

64.45 *per cent* of GoI's share for material and administrative expenses and the State's corresponding matching share was released with a delay ranging between 3 to 169 days beyond the specified period during 2019-20 to 2023-2024 due to which interest liability amounting to ₹ 9.08 crore pertaining to the years 2019-20 and 2020-21 was created. The pending liability of the State for the period 2019-24 was ₹ 2014.39 crore as on September 2025, of which liability for material component was ₹ 1892.67 crore.

Recommendations:

1. *The State Government may take appropriate action to conduct baseline survey at GP level and preparation of District perspective plan at district level so that nature, quantum and timing of the demand for employment could be ascertained and needs and gaps of all the sectors in the districts could be identified.*
2. *The State Government should ensure that adequate number of staff with requisite skills are provided for the smooth functioning of the Scheme, especially adequate numbers of trained VRPs and BRPs may be appointed for conducting social audit.*
3. *The State Government should ensure timely release of the State's matching share and may take appropriate steps to reduce pending liabilities.*

Chapter III
Employment Generation

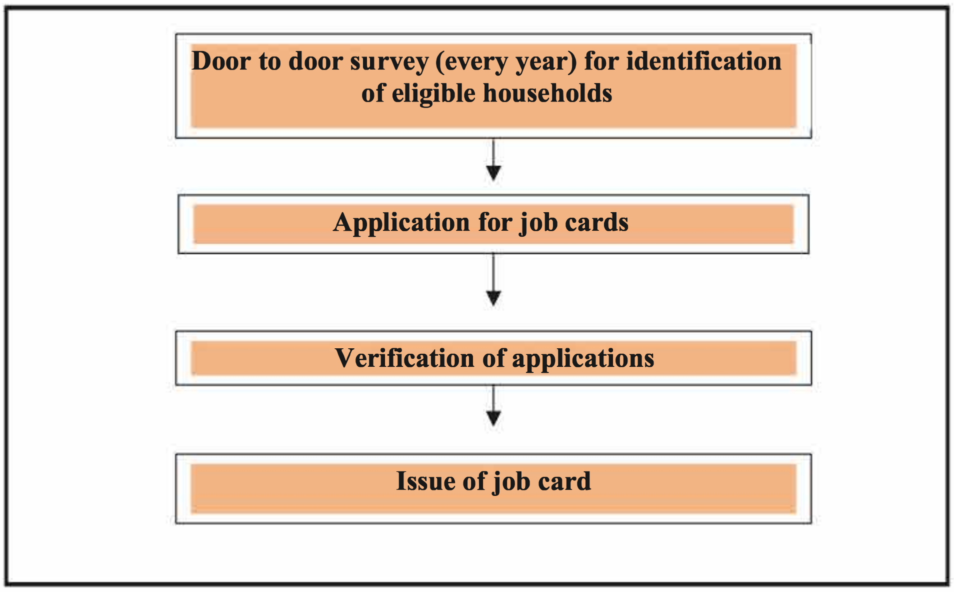
Chapter III: Employment Generation

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**.

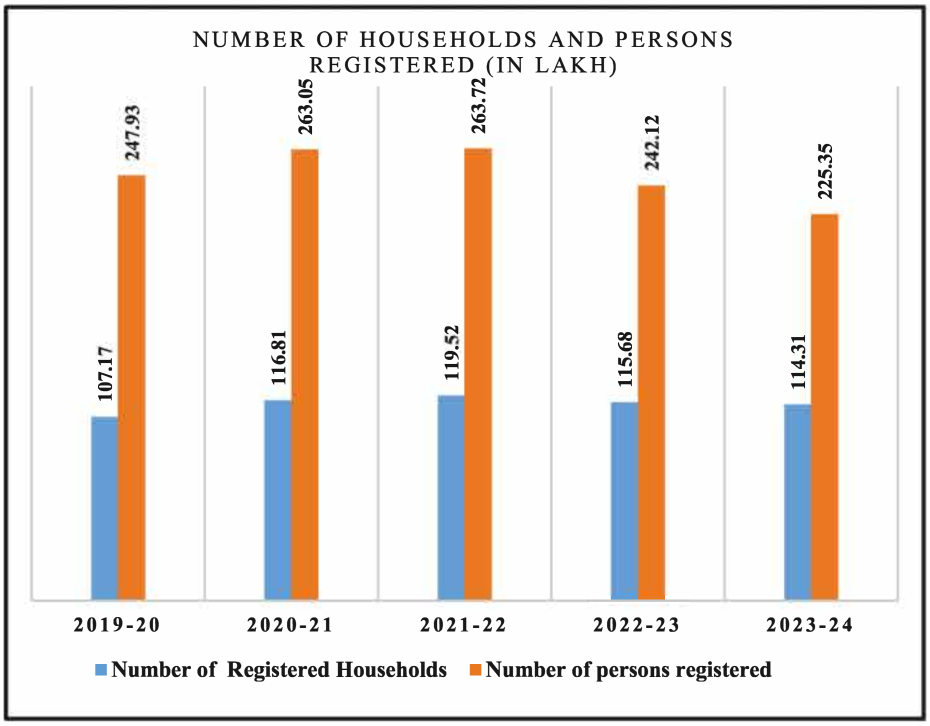
Chart 3.1: Registration process for issue of job cards



(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 deprival 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.

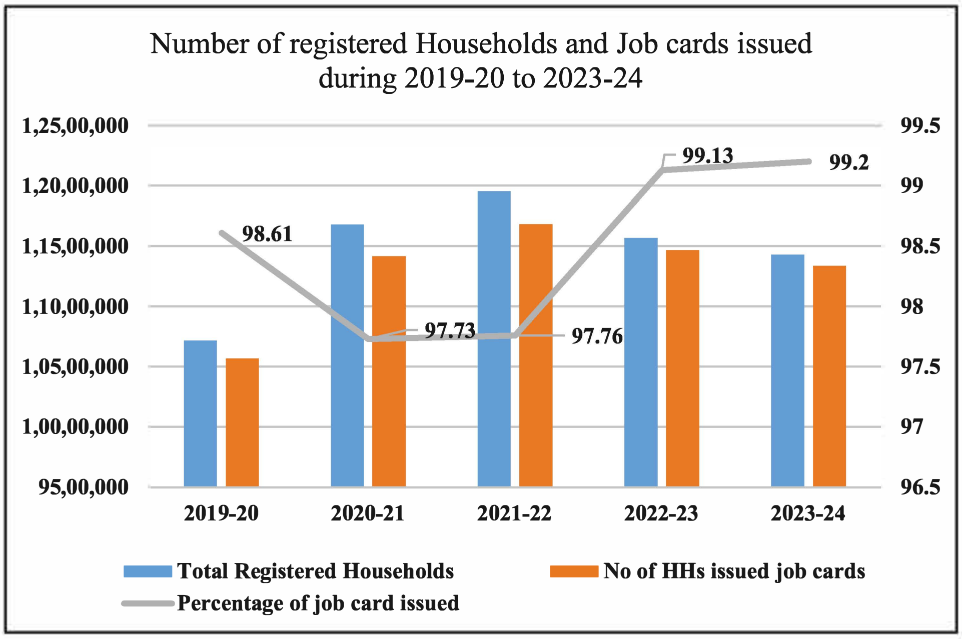
3.3 Job cards

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 crore[1] 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, five[2] GPs organised *Rozgar Diwas*, 29 GPs did not organise any *Rozgar Diwas* and remaining six[3] 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

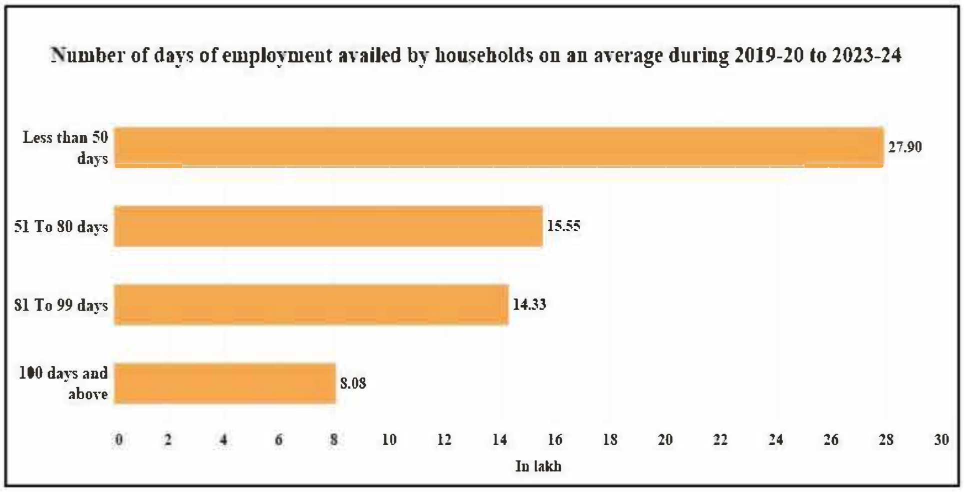
Year	Total Registered HHs	No. of HHs issued job cards	No. of HHs demanded employment (%)	No. of HHs offered employment (%)	No. of HHs availed employment (%)	No. HHs provided 100 days employment (percentage vis-à-vis HHs which availed employment) (%)
1	2	3	4	5	6	7
2019-20	1,07,17,276	1,05,68,002	62,04,067 (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)

In 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).

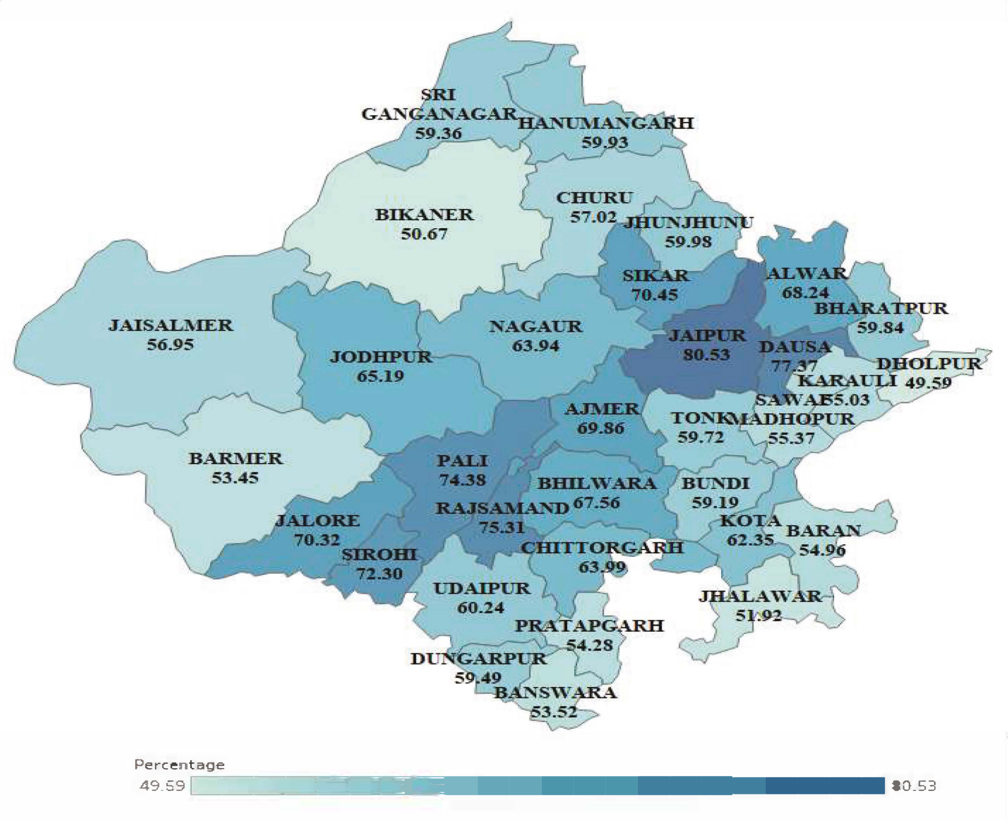
State Government stated (September 2025) that all Development Officers have been directed in Jaisalmer district to make efforts for improvement in future in this regard. In Chittorgarh and Nagaur districts, employment has been provided to all the workers in the districts as per their demand and maximum 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 lakh[4] 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

(₹ in crore)

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.*

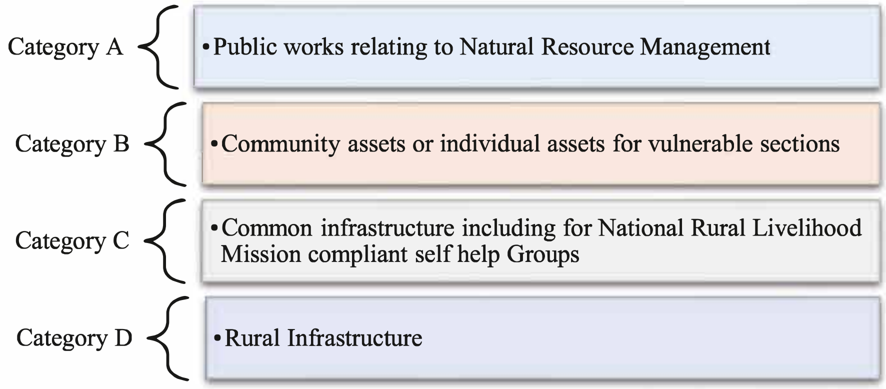
Chapter IV
Execution of Works

Chapter IV: Execution of works

One of the objectives of MGNREGS is creation of durable assets. Only those works can be taken up which result in creation of durable assets and strengthen livelihood resources of the rural poor. The scope of works/activities to be taken-up under the scheme are broadly categorised into water conservation and harvesting, drought-proofing, micro and minor irrigation, renovation of traditional water bodies, rural connectivity and land development etc. The category-wise division of work under the MGNREGA is depicted in **Chart 4.1 below:**

Chart 4.1

The focus of the scheme is on works which are classified into the following four categories:



These four categories were further sub-divided into 266 types of permissible works under the scheme. Shortcomings noticed during execution of works under MGNREGS are discussed in succeeding paragraphs of this chapter.

4.1 Status of execution of works

The status of works approved during 2019-20 to 2023-24 in the State is shown in **Table 4.1**

Table 4.1: The status of works approved during 2019-20 to 2023-24 in the State

Year	New works approved	No. of works completed (*per cent*)	Expenditure on completed works (₹ in crore)	No. of incomplete works (*per cent*)	Expenditure on incomplete works (₹ in crore)	No. of works not started (*per cent*)
2019-20	465300	446183(96)	4423.53	12429(3)	367.56	6688(1)
2020-21	451550	398440(88)	9697.07	36303(8)	1503.65	16807(4)
2021-22	618544	518065(84)	9677.08	73120(12)	2978.46	27354(4)
2022-23	207081	73482(36)	4407.64	106622(51)	3852.33	26977(13)
2023-24	231085	28480(12)	1509.42	175593(76)	5428.06	27012(12)
Grand Total	**1973560**	**1464650(74)**	**29714.74**	**404067(21)**	**14130.06**	**104838(5)**

Source: Information furnished by Commissioner, (MGNREGS) in September 2025

The status of works approved during 2019-20 to 2023-24 in the five test checked districts is shown in **Table 4.2**

Table 4.2: The status of works approved during 2019-20 to 2023-24 in test checked districts

Year	New works approved	No. of works completed (*per cent*)	Expenditure on completed works (₹ in crore)	No. of works in progress (*per cent*)	Expenditure on works in progress (₹ in crore)	No. of works not started (*per cent*)
2019-20	86887	84371(97)	631.91	1518(02)	71.55	998(01)
2020-21	75863	67562(89)	1700.97	5244(07)	230.85	3057(04)
2021-22	122842	96682(79)	2104.94	18412(15)	663.01	7748(06)
2022-23	32611	9930(31)	2212.55	18718(57)	641.53	3963(12)
2023-24	24264	2330(10)	204.67	18511(76)	865.16	3423(14)
Grand Total	**342467**	**260875(76)**	**6855.04**	**62403(18)**	**2472.10**	**19189(06)**
	Source: Information furnished by Commissioner, (MGNREGS) in September 2025					

(A) Works in Progress

As seen from **Table 4.1,** 4.04 lakh (21 *per cent)* works approved during 2019-20 to 2023-24 were incomplete in the State as of September 2025, of which 1.22 lakh (8 *per cent*) were pending completion for more than three years. It was also noticed that 0.42 lakh works pertaining to the period upto 2018-19 were also incomplete and thus, a total of 4.46 lakh works were incomplete as on September 2025.

Further, in the five test-checked districts (**Table 4.2),** 0.62 lakh (18 *per cent)* works approved during 2019-20 to 2023-24 were incomplete as of September 2025, of which 0.25 lakh works (9 *per cent*) were pending completion for more than three years as detailed in ***Appendix 4.1.***

Scrutiny of records of 280 test-checked works revealed that 116 works (41 *per cent*) involving an amount of ₹ 8.57 crore which had started between 2019-20 and 2023-24 were pending completion. Audit also noticed that 81 out of these 280 works (29 *per cent*) on which an expenditure of ₹ 5.57 crore was incurred were not in execution since last 12 months to four years.

The main reasons for works lying incomplete were non-availability of funds for material component, dependency on availability of labour and demand for work and local problems/ encroachment *etc.*

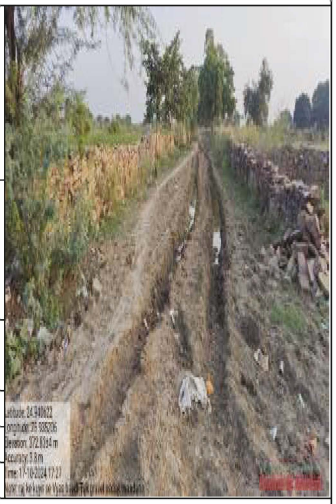
(B) Works not started

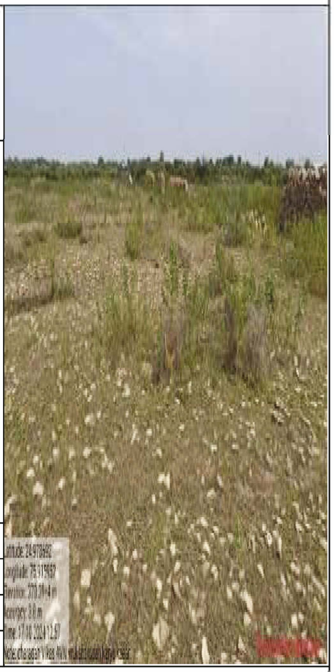
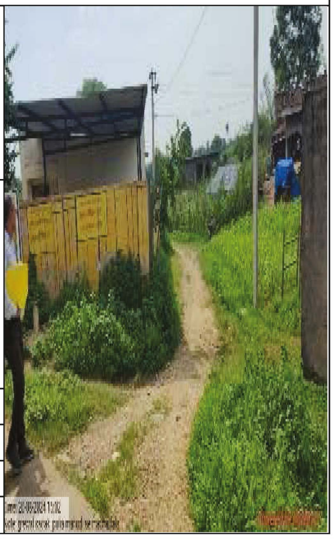
As seen from **Table 4.1**, 1.05 lakh works (5 *per cent*) approved during 2019-20 to 2023-24 in the State were not started as of September 2025, of which 0.51 lakh works (3 *per cent*) were not started for more than three years.

In the five selected districts (**Table 4.2),** 0.19 lakh works (6 *per cent*) approved during 2019-20 to 2023-24 were not started as of September 2025, of which 0.12 lakh works (4 *per cent*) were not started for more than three years as detailed in ***Appendix 4.1.***

The Department stated that new works could not be started due to capping on new works in cases where there are already a maximum of 20 incomplete/ ongoing works in the GP.

Joint physical verification of the selected 280 works in the selected 40 GPs were conducted during July 2024 to November 2024. Significant cases where the works were not completed/ started even after 2 to 5 years from sanction are detailed below:

<table>
<tr><td colspan="3">Works not started/ in-progress</td></tr>
<tr><td colspan="3">1. (Block-Ladpura) District-Kota</td></tr>
<tr><td>Name of work</td><td>‘Raj Ke Kue Se Vyas Bawdi Tak Gravel Sadak Tatha Sadak Banane ka Karya’, Mandana (Ladpura)</td><td rowspan="6"></td></tr>
<tr><td>Scope of work</td><td>Scope of work “Earth work, transportation of gravel, laying/spreading of gravel and compaction”</td></tr>
<tr><td>Sanctioned amount</td><td>₹14.91 lakh (August 2022)</td></tr>
<tr><td>Expenditure</td><td>₹1.55 lakh</td></tr>
<tr><td>Work completed</td><td>On going</td></tr>
<tr><td>Physical verification</td><td>October 2024</td></tr>
<tr><td>Observation</td><td colspan="2">At the time of physical verification (October 2024), it was observed that even after a lapse of more than two years from sanction, only the earth work was started. Due to water logging, excessive mud had accumulated on the road. Junior Technical Assistant stated that the road has been damaged due to accumulation of rain water from the village and the work will be completed soon.</td></tr>
<tr><td colspan="3">2. (Block-Ladpura) District-Kota</td></tr>
<tr><td>Name of work</td><td>‘Sarva Janik Park Nirman Karya Bag Bhumi’, Rangpur (Ladpura)</td><td rowspan="6"></td></tr>
<tr><td>Scope of work</td><td>Levelling and shaping up of wasteland for community</td></tr>
<tr><td>Sanctioned amount</td><td>₹10.00 lakh (23.11.2022)</td></tr>
<tr><td>Expenditure</td><td>₹400 only</td></tr>
<tr><td>Work completed</td><td>On going</td></tr>
<tr><td>Physical verification</td><td>October 2024</td></tr>
<tr><td>Observation</td><td colspan="2">There was encroachment at work site due to which the work was not started even after two years from sanction.
Village Development Officer informed that notices had been issued to remove the encroachment on the public park site.</td></tr>
</table>

3. **(Block-Ladpura) District-Kota**		
Name of work	Charagah Vikas Evam Vriksharopan Karya, Kasar (Ladpura)	
Scope of work	Development of pastureland and plantation (Number of forestry plants-2160 and horticulture plants -499 were to be planted), khai fencing, contour trenches, dug out pond, purchase of fertliser and pesticide, watch and ward for security of plants.	
Sanctioned amount	₹21.55 lakh (01.03.2019)	
Expenditure	₹5.31 lakh	
Work completed	On going	
Physical verification	October 2024	
Observation	No fencing was found on the pastureland for protection of plants. Further, around 2659 plants were to be planted and grown till March 2024, however, no such progress was seen. The Junior Technical Assistant stated that the pasture land is being encroached by people and due to lack of fencing the plants could not survive as they were eaten by the animals. Thus, the intended purpose of development of pastureland and plantation was not achieved.	
4. **(Block- Sajjangarh) District-Banswara**		
Name of work	'Gravel Sadak may Puliya Govt. Higher Secondary School Mahudi Se Machharphala main road Tak', Mahudi (Sajjangarh)	
Scope of work	Scope of work "Earth work, transportation of gravel, laying/spreading of gravel and compaction Length of 450 metre and breadth of 7.5 metre"	
Sanctioned amount	₹6.96 lakh (02.03.2022)	
Expenditure	₹5.27 lakh	
Work completed	On going	
Physical verification	September 2024	

Observation	The gravel road was found constructed but the width of the road towards *Machharafala* was only one metre wide up to 15 metre of length. VDO stated that due to encroachment on both sides of the gravel road, its width has reduced. The statement of VDO was not tenable as the estimate was prepared as per the site requirement and alignment of road. Further, the road was incomplete after a lapse of two years.

4.2 Creation of Durable Assets

As per para 7.1.5 of operational guidelines, only those works can be taken up which result in creation of durable assets and strengthen livelihood resources of the rural poor.

Audit scrutinized records of 280 selected works in selected 40 GPs related to construction of CC Roads, gravel roads, model talabs, cattle sheds, construction of GP buildings, check dams, plantation and renovation of traditional water bodies etc. The shortcomings noticed in the creation of durable assets are given in the paragraphs below:

4.2.1 Works completed without the use of material

During physical verification of four selected works related to construction of gravel road, strengthening of minor, construction of '*talai*' (little pond) in 'charagah' (pastureland) and construction of *talab*, it was observed that though these works were shown as completed in the online Asset register, however, there was no expenditure on the material component in these works. The estimated cost of these four works was ₹ 41.53 lakh and provision of ₹ 9.18 lakh was included for the material component.

It was observed that only labour related portion was executed and no material was used in the execution of these works. Therefore, even though the works have been shown as completed, however, in effect, these works were not completed to serve the intended purpose. Details are given below:

(i) The work related to construction of gravel road, which was estimated to be completed at a cost of ₹ 14.99 lakh with provision for material of ₹ 3.15 lakh, was shown as completed in July 2024 after incurring an expenditure of ₹ 11.78 lakh. It was noticed that only earth work was executed through labour, and gravel which was to be used in the construction, as provisioned for in the estimate, was not purchased.

'Gravel Sadak evam Puliya Nirman Karya Seemaliya Road Se Chhoti Dehadi tak', GP Kanvas, PS-Sangod (Kota) Joint physical verification (October 2024)

ii) The work related to strengthening of minor[1] was estimated to be completed at a cost of ₹ 2.83 lakh with provision of ₹ 1.13 lakh for material component. Though the work was shown as completed in the online asset register after incurring an expenditure of ₹ 1.70 lakh, however, no photograph of the completed work has been uploaded in the online Assets Register. Further, Stage 3 Geo-tagged photograph of the completed work was also not uploaded on the Bhuvan app.

During the joint physical verification, it was noticed that only silt clearance work was done, and no material (cement, mason and sand etc.) was purchased for the repair/ strengthening work. Thus, the strengthening work was not carried out even though the work was shown as completed in October 2023.

'Mandela Minor Ki RD 5 KM Se Tail Ka Jungal Safai Silt Safai evm Sudridhikaran Karya' /GP-Jagpura, PS-Ghatol (Banswara). Joint physical verification (September 2024)

(iii) The work related to '*Talai nirman'* in the pastureland, was estimated at a cost of ₹ 9.44 lakh with provision of ₹ 2.11 lakh for material. This work was shown as completed in September 2021 after incurring an expenditure of ₹ 6.97 lakh. It was noticed during physical verification that only small pits were dug in the forest area which were far away from the village and therefore, were not useful for the villagers.

'Charagah Me Talai Nirman, Keer Kheda', GP-Chakuda, PS-Kapasan, (Chittorgarh). Joint physical verification (September 2024)

[1] *Minor* is a minor canal which provide water to the field channels for carrying water to the fields for irrigation.

(iv) The scope of this work was to dig up sand around the pond, raise the height of the existing outer wall of the pond and stone pitching work. The estimated cost of this work was ₹ 14.27 lakh with material provision of ₹ 2.79 lakh. It was noticed that only the sand has been dug up around the pool for raising the height of the wall, however, the stone pitching work was not carried out on the wall. The work was shown as completed in December 2020 with total expenditure of ₹ 10.94 lakh.

'Samriya Talab ki Khudai Evam Paal Unchi Karna may Piching Karya' GP-Bashyahedi, PS Sangod (Kota). Joint physical verification (October 2024)

Thus, due to execution of these works without using any material, durable assets as intended were not created which defeated the very purpose of development of durable infrastructure in the rural area under MGNREGS to that extent. Further, though all these works were shown as completed in the online assets register and have been geo-tagged on the Bhuvan app, however, no photograph of the completed work has been uploaded in the online Assets Register.

State Government stated (September 2025) that durable assets could not be created in Chittorgarh district due to less interest shown by the Sarpanchs because funds from the State Government were not received timely under the material head in the previous years (as discussed in **Paragraph 2.10**). No reply was furnished for other districts.

4.2.2 Development of model talab as traditional water sources

As per the instructions issued (June 2014) by Rural Development and Panchayati Raj Department, at least one traditional water source in each Gram Panchayat was to be developed as a model talab in such a way that they could be strengthened and beautified for the benefit of the rural people and for the development of the area, creating a good environment in the rural areas and ensuring their full utility.

For development of model ponds facilities like: arrangement of inflow of water into the model pond, construction of *Paals*, construction of pitching and facades, pitching of stones (sloping hoof) on the sail/paal for the convenience of cattle, plantation of long life shade plants, construction of *Pucca Chabutara* and Pucca *ghat* for the villagers to bath and wash their cloths, were to be constructed.

During the joint physical verification (September and November 2024) of two model talabs in the selected two GPs it was found that even after incurring an expenditure of ₹ 45.41 lakh, above facilities were not constructed in model talabs and only soil/earth work was executed. In the absence of construction of the facilities, the villagers remained deprived of public facilities and the objective of development of traditional water sources as Model Talab could not be achieved. Details of two model talabs are given below:

<table>
<tr><td>(i) Name of work: Model Talab Nirmaan Karya, Jakadkheda Roliya (PS-Kapasan, Chittorgarh)</td><td rowspan="2"></td></tr>
<tr><td>Sanctioned amount: ₹ 37.78 lakh
Expenditure amount: ₹ 20.70 lakh
Completed: July 2022</td></tr>
<tr><td colspan="2">Observation: Provision for material component was 14.92 lakh which was estimated on account of bund and pitching work, ghat nirman, chabutra nirman, face wall and wasteware nirman. However, no such work was found constructed during the joint physical verification done in September 2024 and only khudai/earth work was found to be executed.</td></tr>
<tr><td>(ii) Name of work: Adarsh Talab Vikas Karya Ravadichak, Mandai (PS-Fathegarh, Jaisalmer).</td><td rowspan="2"></td></tr>
<tr><td>Sanctioned amount: ₹ 36.52 lakh
Expenditure amount: ₹ 24.71 lakh
Completed: May 2025</td></tr>
<tr><td colspan="2">Observation: Provision of ₹ 8.06 lakh was made for construction of safety wall and chabutra and plantation work. However, no safety wall or chabutra was found constructed during the joint physical verification done in November 2024 when the work was ongoing.
The work has now been shown as completed (May 2025) in the online asset register and the expenditure on material component on the completed asset in the asset register has been shown as 'nil'.</td></tr>
</table>

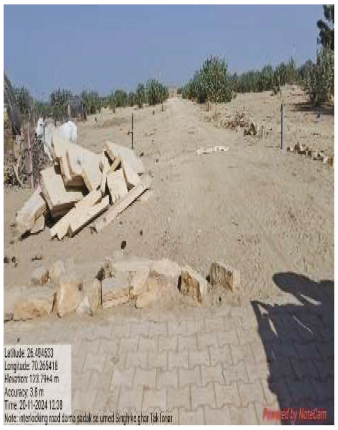
Further, though the above works were shown as completed in the online asset register and have been geo-tagged on the Bhuvan app, however, no photograph of the completed work has been uploaded in the online Asset Register.

State Government stated (June 2025) that directions have been issued to develop the traditional water bodies as model talab.

4.2.3 Works not executed as per scope

Four works of construction of roads (interlocking/kharanja/gravel) and 'sinchai nali nirman' (construction of irrigation drain) were sanctioned at a cost of ₹ 41.11 lakh and completed with an expenditure of ₹ 29.31 lakh. During the joint physical verification, it was observed that these works were not executed in accordance with the approved scope of work, hence, were not usable for the intended purpose, as shown below:

(i) Work of 'Interlocking nirman karya damar sadak se 'X' ke ghar tak, Lunnar', PS-Sam (Jaisalmer)" was sanctioned for ₹ 9.92 lakh and completed (March 2024) with an expenditure of ₹ 9.57 lakh. It was found during the joint physical verification (November 2024) that interlocking road was executed in front of the house of 'X' by increasing the width of the road. Interlocking road was not connected to the Damar Road (starting point). Thus, the intended purpose of connectivity was not achieved. Side packing work of interlocking road was also not done.



(ii) Work of Interlocking road 'Damar Sadak se 'Y' 'Z' ke Ghar tak', GP, Lunar, PS-Sam (Jaisalmer) was sanctioned for ₹ 7.19 lakh and completed (March 2024) with an expenditure of ₹ 6.96 lakh. It was found during the joint physical verification (November 2024) that interlocking road work was not connected to the Damar road (starting point) but executed from 'Y' to Z's house by increasing the width of the road.

(iii) Work of Gravel Sadak 'Mandana main road se Hanotiya Link road ki aur', Mandana, PS, Ladpura (Kota) was sanctioned for ₹ 8.48 lakh and was shown as completed (July 2024) on NREGASoft with an expenditure of ₹ 5.37 lakh. It was found during the joint physical verification (October 2024) that the gravel road was incomplete as 200 meters of road had still not been constructed due to encroachment as stated by the Village Development Officer.

(iv) Work of Sinchai Nali Nirman Khedawala Kad se Dabariya Wala Kad ki or Nagansel, Chirawala Gada (Ghatol) ('Construction of Feeder Canal for Community') was sanctioned (March 2021) for ₹ 14.52 lakh and was completed (September 2024) at a cost of ₹ 7.41 lakh. However, during the joint physical verification (September 2024), it was noticed that only the irrigation canal was found constructed. However, it was not connected to the source. The Village Development Officer stated that siphons will be constructed soon and connected to the source.

Further, though all these works were shown as completed in the online asset register and have been geo-tagged on the Bhuvan app, however, no photograph of the completed work has been uploaded in the online Asset Register.

4.3 Geo-tagging of works

With an objective to improve the transparency and to enhance the visibility of the Scheme, MoRD started the implementation of GeoMGNREGA for geo-tagging of assets created under the Scheme in partnership with National Remote Sensing Centre (NRSC) of Indian Space Research Organisation (ISRO). The BHUVAN geoportal of NRSC has been customized for this purpose.

Geo-tagging is done through Bhuvan mobile platform using android-based mobile app for field-level data capturing, as well as asset visualization capabilities & report generation tools. This includes capturing of GPS location of the asset, along with photographs. Under GeoMGNREGA Phase-II, which was rolled out for geo-tagging of all assets (except works taken under PMAY) created after 01 November 2017, Geo-tagging was required to be carried out in three stages as detailed below:

- Stage 1 Geo-tagging (Before the Start of Work): It has to be carried out on works with technical and administrative sanctions that have the Detailed Project Report (DPR) frozen in NREGASoft.
- Stage 2 Geo-tagging (During the Work): Once 30 *per cent* of the estimated cost of the work is booked as expenditure, then the said work will be available for Stage 2 geo-tagging.
- Stage 3 Geo-tagging (After Completion of Work): Once the work is completed and closed at NREGASoft, it is available for Stage 3 Geo-tagging.

The Status of Geo-tagging in the three stages in the selected 10 Panchayat Samitis is shown in **Table 4.3** below.

Table 4.3: Status of Geo-tagging of works in the selected 10 Panchayat Samitis

Particulars	Stage I	Stage II	Stage III	Total *(percentage)*
Number of works	31,237	28,040	15,190	74,467
Number of works in which geo-tagging was completed	28,515	23,989	14,169	66,673
Number of works which are shared with the BHUVAN geoportal of NRSC but not geo-tagged	162	503	1,021	1,686 (2.26)
Number of works which are not shared for geo-tagging	2,560	3,548	-	6,108 (8.20)

Source: Compiled based on data downloaded (October 2025) from NREGA Soft

The above table shows that Geo-tagging of 10 *per cent* of the works was pending at various stages in selected 10 Panchayat Samitis as of October 2025.

4.4 Convergence of schemes with MGNREGS

The Operational Guidelines (Para 15.1.1) allows convergence of the Scheme funds with funds from other schemes and sources, for creation of durable assets. The works undertaken under convergence included construction of Anganwadi/ other rural infrastructure, works on individual land (Awas Yojana), drought proofing, rural connectivity and rural sanitation, water conservation and water harvesting, renovation of traditional water bodies *etc.*

During the period 2019-20 to 2023-24, the number of convergence projects taken up in the State is given in **Table 4.4.**

Table 4.4: Projects taken up under convergence in the State

Year	Projects approved under convergence	Convergence works which are completed	Percentage of completed convergence works
2019-20	382806	36964	9.66
2020-21	281097	39546	14.07
2021-22	407793	46732	11.46
2022-23	33365	10042	30.10
2023-24	31009	2583	8.33
Total	**1136070**	**135867**	**11.96**
Source: Compiled based on data downloaded (September 2025) from NREGASoft.			

The above table shows that during the period 2019-20 to 2023-24 a total of 11.36 lakh works of convergence were approved, wherein 1.36 lakh works (11.96 *per cent*) were completed.

Audit also observed that out of the total 11.36 lakh convergence works approved during 2019-20 to 2023-24 in the State, 10.53 lakh (92.65 *per cent*) works were under Pradhan Mantri Awaas Yojna (PMAY), as shown in **Table 4.5.**

Table 4.5: PMAY projects approved under convergence vis-à-vis total projects approved under convergence

Year	Projects approved under convergence	PMAY convergence works approved	Percentage of PMAY works to total convergence projects	Total PMAY works completed (percentage)	Other than PMAY convergence work approved	Other than PMAY convergence works completed (percentage)
2019-20	382806	374599	97.86	32943(8.79)	8207	4021(48.99)
2020-21	281097	266257	94.72	31416(11.80)	14840	8130(54.78)
2021-22	407793	386113	94.68	38163(9.88)	21680	8569(39.52)
2022-23	33365	10786	32.33	3195(29.62)	22579	6847(30.32)
2023-24	31009	14802	47.73	637(4.30)	16207	1946(12.01)
Total	**1136070**	**1052557**	92.65	**106354(10.10)**	**83513**	**29513(35.34)**
Source: Compiled based on data downloaded (September 2025) from NREGASoft.						

The above table shows that the proportion of PMAY convergence work to total convergence work during 2019-20 to 2023-24, ranged between 32.33 *per cent* (2022-23) to 97.86 *per cent* (2019-20). The PMAY works completed vis-à-vis the approved works ranged between 4.30 *per cent* (2023-24) and 29.62 *per cent* (2022-23) while completion of works other than PMAY ranged between 12.01 *per cent* (2023-24) and 54.78 *per cent* (2020-21).

4.4.1 Construction of Gram Panchayat buildings under convergence with MGNREGS

The Operational guidelines state that the objectives of MGNREGS, namely creation of durable assets and securing livelihood of rural households, could be facilitated through convergence of MGNREGS works with resources of other programmes/schemes[2] available with GPs. As per the guidelines issued (June and August 2020) by RD&PRD, Gram Panchayat buildings for the newly created GPs were to be constructed at a cost of ₹ 20 lakh[3] per building which was revised to ₹ 50 lakh[4] in August 2020. As per the guidelines, other works like boundary wall, plantation, internal road, rainwater harvesting structure (RWHS), platform under the tree for sitting etc., were also to be executed in the Gram Panchayat building and premises.

Audit observed that in two out of five selected districts (Banswara and Jaisalmer), the District Collectors sanctioned construction of 139 GP buildings of ₹ 57.64 crore[5] during 2019-24 under convergence with 15th Finance Commission grants and other schemes. These buildings were to be constructed within one year from date of sanction. Out of these 139 buildings, 116 buildings[6] were completed and 23 buildings were incomplete/not started[7] as noticed during field visit (July and November 2024). Details of construction of Gram panchayats buildings are given in ***Appendix 4.2***.

State Government stated (September 2025) that instructions are being issued to all Development Officers for completing the incomplete GP buildings and remaining GP buildings would be completed soon.

4.5 Expenditure on agricultural and allied activities

The proviso below sub-para (2) of para 4 (as per amendment in July 2014) of Schedule 1 of the MGNREGA, stipulates that the District Programme Coordinator shall ensure that at least 60 *per cent* of the works to be taken up in a district, in terms of cost, shall be for creation of productive assets directly linked to agriculture and allied activities through development of land, water and trees.

Audit observed that during 2019-24 only two to five districts in the State ensured at least 60 *per cent* of the expenditure on works related to agricultural and allied activities as shown in the **Table 4.6**.

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[2] PMAY, MLALAD, MPLAD, State Finance Commission grants, Centre Finance Commission grants etc.

[3] ₹10 lakh was to be provided from MGNREGS and ₹ 10 lakh from 15th Finance Commission.

[4] ₹ 21.50 lakh from MGNREGS, ₹ 18 lakh from 15th Finance Commission and ₹ 10.50 lakh for other schemes.

[5] 73 Gram Panchayat buildings at the cost of ₹ 33.63 crore in Banswara and 66 GP Building at the cost of ₹ 24.01 crore in Jaisalmer district.

[6] 61 buildings were completed in Banswara (expenditure incurred ₹26.05 crore) and 55 buildings were completed in Jaisalmer (expenditure incurred ₹ 19.77 crore).

[7] 12 buildings were incomplete/not started in district Banswara (GP building Sanctioned between 2020-24{2020-21:8,2021-22:4} and expenditure incurred ₹2.16 crore) and 11 buildings in Jaisalmer (GP building Sanctioned between 2020-24 {2020-21:2,2021-22:5,2022-23:3,2023-24:1} and expenditure incurred ₹2.29 crore).

Table 4.6: Details of Districts incurred expenditure on agricultural and allied activities

Year	No. of districts with less than 60% expenditure	No. of districts with 60% or more expenditure	Expenditure on agricultural and allied works (₹ in crore)
2019-20	**30**	**3**	**2996.47**
2020-21	**28**	**5**	**4491.64**
2021-22	**28**	**5**	**4990.54**
2022-23	**31**	**2**	**4268.82**
2023-24	**30**	**3**	**4949.81**

(Source-MIS report of NREGASoft)

Further, in selected five districts, the cost of works related to agricultural and allied activities was below 60 *per cent* during 2019-20 to 2023-24 (except in Banswara district during 2023-24) and ranged between 20.71 *per cent* to 55.70 *per cent* as detailed in ***Appendix 4.3.***

Adverse impact on sustainable livelihood, due to not taking up at least 60 *per cent* of the works directly linked to agriculture and allied activities cannot be ruled out.

4.6 Expenditure on Natural Resources Management works

Paragraph 6.1.10 of Annual Master Circular 2019-20 stipulated that the District Programme Co-ordinator would ensure that the planning for works was such that at least 65 *per cent* of expenditure under MGNREGS was on Natural Resource Management (NRM) works such as water conservation and harvesting, drought proofing, renovation of traditional water bodies *etc.* in the identified Mission Water Conservation (MWC) Blocks.

In Rajasthan, 246 Blocks were identified under MWC. Of these 246 blocks, seven out of ten test checked blocks were covered under MWC. The details of percentage of expenditure incurred in these seven blocks on NRM works, as provided (July to November 2024) by the Programme Officers, are given in the **Table 4.7:**

Table 4.7: Percentage of expenditure on NRM works

Name of Blocks	2019-20	2020-21	2021-22	2022-23	2023-24
Sangod	**73.59**	**70.55**	60.78	**74.37**	16.34
Ladpura	**82.45**	**73.01**	**76.72**	**68.37**	**68.42**
Sam	-	-	57.49	30.84	25.61
Kapasan	**70.69**	36.33	51.19	46.24	64.95
Badisadari	53.92	34.52	36.97	55.80	**69.68**
Ladnun	59.96	59.99	56.56	59.88	30.22
Makrana	31.26	58.84	52.21	39.88	62.57

(source: information provided by concerned blocks)

The above table depicts that at least 65 *per cent* expenditure on NRM work was incurred only in one block (Ladpura) in all the five years and in block Sangod it was three years and block Kapasan and Badisadari it was only in one year during the period 2019-24. The mandatory percentage of expenditure on NRM work was not incurred in block Sam, Ladnun and Makrana during 2019-24.

State Government stated (September 2025) that directions have been issued to all the districts for undertaking maximum works under NRM category on priority basis.

4.7 Sanction for interlocking roads as per Gramin Karya Nirdeshika

According to Note 7 of point 7.4.5 *Gramin Karya Nirdeshika*- (GKN)[8] 2010, “In the technical and financial approval of road works, it is mandatory to mention the name of the work, for example, from “A” village to “B” village (“0” km to “3.5” km, i.e. whatever the actual status), if the said road is already built from “0” to “1.0” km or is approved in another scheme, then it is mandatory to mention a clear description of (“1” km to “3.5” km, whatever the actual status) in the sanctions of the works approval.”

During test check of records of selected four Gram Panchayats of PS, Sam (District Jaisalmer) it was observed that the starting and ending points were not mentioned in 89 interlocking/Gravel/Kharanja road works of ₹ 6.23 crore[9] executed in these four Gram Panchayats during 2019-20 to 2023-24 and sanctions were issued in the names of the persons whose houses were situated near the constructed roads.

State Government stated (September 2025) that the works have been executed as per the technical sanctions and directions have been issued to all the Program Officers to execute the work from starting point as per technical estimate.

The reply is not tenable as the works were to be sanctioned as per the provisions of GKN 2010 and it may be ensured that future sanctions may contain the starting and ending points of the works.

4.8 Purchase of material after the period of execution of works in muster roll

As per para 7.1.7(e) of Master Circular 2019-20 and 2020-21, excess procurement of material should be avoided, and must be ordered for delivery at such a time that it can be consumed soon after its delivery.

During scrutiny of records of selected two GPs (Bhoyer and Chirawala Gada) of Panchayat Samiti Ghatol (Banswara), it was observed that in two works relating to ‘*sinchai naali’* and construction of CC roads the material was purchased after the date of generation of the last muster roll.

The last date of work mentioned in the last muster roll for the work of construction of *sinchai naali* was 15 October 2021, however, the dates of the

[8] GKN-2010, is a guideline issued by the Government of Rajasthan for the execution of development works being done under various schemes in rural areas.

[9] Sipla: 43 works of ₹ 1.74 crore, Lunar: 8 works of ₹ 0.56 crore, Sagro ki Basti: 21 works of ₹ 2.17 crore and Kotadi: 17 works of ₹ 1.76 crore.

invoices for purchase of material (Cement, gravel, stone) were after these dates (19 October 2021 to 31 October 2021). Similarly, in the work related to construction of CC road, it was noticed that the last date of work mentioned in the muster roll was 12 December 2022, however, the invoices for purchase of material such as cement, gravel and sand were of later dates (21 December 2022 to 19 February 2023). The details of muster rolls are given in ***Appendix 4.4***

State Government stated (September 2025) that the concerned Gram Panchyat informed that the material was purchased on time but the bills were issued later by the vendors.

The fact remains that the material register maintained online allowed entries for invoices without reconciling with the last dates of works mentioned in the muster roll which were also uploaded in the system.

4.9 Irregularity noticed in Muster rolls

As per Para 4.1.2 (vii) of Operational Guideline 2013, *mates* should capture daily attendance in muster roll. To mark attendance workers may put their signature below the days' column in the Muster roll. Further, wage payments are made after verification of muster rolls, onsite physical measurement of works and valuation thereof. Thus, recorded attendance of a labour in muster roll is the key element for ensuring their employment at a MGNREGA site. Irregularities noticed in muster rolls are mentioned below:

4.9.1 Irregular payment of ₹ 3.60 lakh without ensuring attendance of labourers

Scrutiny of muster rolls in Block Development Officer Cum Program Officer of two PSs (Ladanu and Sajjangarh) it was observed that ₹ 3.60 lakh were paid in 17 muster rolls to labourers and *karigars* without obtaining their signature or thumb impression on these muster rolls (₹ 2.31 lakh was paid in 11 muster rolls[10]of construction of building of new Gram Panchayat Bhawan at GP, Malgaon and ₹ 1.29 lakh was paid in six[11] muster rolls of construction works in GP, Goda). Reason for payment of wages to labourers/*karigars* without ensuring their attendance was not intimated to audit though called for (January 2025).

State Government stated (September 2025) that Programme Officers of the concerned Panchayat Samitis have been directed to submit the factual position.

4.9.2 Tampering/rectification found in the muster roll of plantation works

During review of muster rolls of selected works of six selected GPs audit noticed overwriting/tempering and deletion in attendance of labourers in 28[12] muster rolls issued for workers for execution of the works during 2019-22. Reasons for tampering/overwriting and deletion of attendance in these muster

[10] Muster roll number 24375-76, 25642-45, 26126-28 and unskilled labour muster roll 26154-55.

[11] Muster roll Number-38442 to 38447.

[12] GP, Mandana: 12 muster rolls (No.8009 to 8020), Jusri: four muster rolls (10540, 10542, 11713 and 11719), Jagpura: three muster rolls (13808, 13811 and 7764), Bhoyar: two muster rolls (38439 and 38463), Mahudi: five muster rolls (28112, 28114 to 28116 and 2051) and Dungra Kalan: two muster rolls (21545 and 21547).

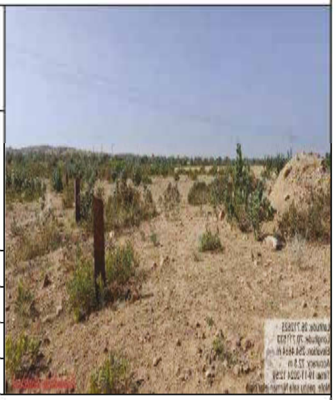
rolls were not intimated to audit by the concerned GPs though called for (October 2024 and May 2025). Thus, genuineness of attendance of labourers engaged through these muster rolls could not be ensured.

State Government stated (September 2025) that concerned districts have been directed to submit the factual report in this regard.

Further, to ensure transparency in muster rolls, a new system for capturing attendance at the worksite has been introduced with effect from May 2022 through a mobile app (National Mobile Monitoring System App, NMMS App). It captures two time stamped and geo-tagged photographs of the workers in a day.

4.10 Maintenance of completed works

Joint physical verification of selected 280 works in the selected 40 GPs were conducted with the technical representatives of office of Program Officer during July 2024 to November 2024 and shortcomings were noticed in the maintenance of these works are detailed below:

Works not maintained properly		
1. **Block-Sam (District-Jaisalmer)**		
Name of work	Pashushala Nirman Karya, GLR ke Pass, GP, Sipla	
Scope of work	Construction of entry gate, facing wall, levelling work, bund work, construction of tin shed for animals	
Sanctioned amount	₹9.17 lakh	
Expenditure	₹7.67 lakh	
Work completed	May 2024	
Physical verification	November 2024	
Observation	Only facing wall was found on the spot. VDO stated that the tin sheds fell due to storm and were stolen. Further, no fencing was found around the cattle shed.	
2. **(Block- Ghatol) District-Banswara**		
Name of work	'CC Sadak Nirman Karya Puja Dhiriya Ke Ghar se Mahakali mandir ki Or Khadan Kad', Chirawala gada (Ghatol)	
Scope of work	Construction of CC road by using coarse sand, Portland cement, stone *etc.*	
Sanctioned amount	₹14.74 lakh	
Expenditure	₹10.23 lakh	
Work completed	February 2024	
Physical verification	September 2024	

Observation	Top surface of the road was found damaged on the 50 feet stretch of the road. VDO stated that the road got damaged due to rainwater flowing on the road. This is to be viewed with the fact that as per the master circular 2016-17 life of the Gravel Road must be 5 to 10 years.	
3. (Block- Sam) District-Jaisalmer		
Name of work	Construction of 'Amrit sarovar, nadi deepening, removing of encroachment on catchment area' at Bavdipar talab GP Shipla	
Scope of work	Renovation of community ponds	
Sanctioned amount	₹11.37 lakh (2022-23)	
Expenditure	₹11.16 lakh	
Work completed	May 2024	
Physical verification	November 2024	
Observation	Wasteware was found broken. VDO stated that due to rain it was broken and will be repaired soon. Due to non-timely repairing of the broken wasteware, water was not filled in the *sarove*r and the intended benefit could not reach the public.	
4. **Block-Sam (District-Jaisalmer)**		
Name of work	'Kharnja Nirman Karya Tene Ke Was Se Sadak Ke Was Tak', Sagro ki Basti	
Scope of work	Construction of kharanja sadak by using stone, coarse sand and cement	
Sanctioned amount	₹8.05 lakh	
Expenditure	₹7.61 lakh	
Work completed	March 2023	
Physical verification	November 2024	
Observation	It was found that Kharanja was damaged at many places and soil was found on some parts of the Kharanja at the spot. This indicates that work of Kharanja was executed below standard.	

State Government stated (June 2025) that directions have been issued to the districts to take action against responsible persons.

4.11 Installation of information boards for construction works

As per para 24.2 of *Gramin Kary Nirdeshika*, 2010 an information board shall be installed at every under-construction site of work mentioning details of work i.e. name of work, name of scheme, date of start of work and probable date/ date of completion of work, sanctioned amount and expenditure incurred etc.

Audit conducted joint physical verification of the selected 280 works, out of which on 208 sites/works (74 *per cent*) information boards were not found installed. Thus, information regarding the execution of works could not be disseminated. The details are shown in **Table 4.8**.

Table 4.8: Non-availability of work site display board in test checked districts

Sl. No.	Name of District	Total selected works	No. of works where display boards were not available
1	Banswara	56	42
2	Chittaurgarh	56	47
3	Jaisalmer	56	46
4	Kota	56	47
5	Nagaur	56	26
	Total	**280**	**208**

Source: Compiled based on joint physical verification done by Audit

State Government stated (September 2025) that directions have been issued in Nagaur and Jaisalmer districts for installation of information boards on all construction works. No reply was given for Banswara, Chittorgarh and Kota districts.

4.12 Conclusion and recommendations

During 2019-20 to 2023-24, 21 *per cent* of the approved works were incomplete and 5 *per cent* works were not started in the State as of September 2025. 8 *per cent* of the incomplete works in the State were pending for completion for more than three years.

There was lack of focus on creation of durable works as the works were executed without any use of material. Only 11.96 *per cent* of works approved under convergence during 2019-24 were completed. Irregularities in muster rolls like missing signature/thumb impression of workers on the muster roll, rectification/overwriting in the muster roll were also noticed.

Recommendations:

7. *The State government may review the position of incomplete works and devise a plan to complete the works in a time bound manner and also expedite the works sanctioned under convergence of other schemes under MGNREGS.*

8. *The State Government may take action to strengthen the monitoring mechanism for ensuring proper maintenance of muster rolls.*

Chapter V

Monitoring, Grievance redressal and Social Audit

Chapter V: Monitoring, Grievance redressal and Social Audit

MGNREGA Operational Guidelines specifies the aspects of quality management and quality monitoring mechanisms. Quality management has three distinct aspects such as quality control at site, quality supervision and quality monitoring. Besides quality management, other aspects such as State Employment Guarantee Council, Social Audit, transparency and accountability through grievance redressal mechanism, system of ombudsperson also forms the part of monitoring of MGNREGS.

Substantial funds involved in the implementation of MGNREGS coupled with its implementation across the State in 11037 GPs, make the monitoring and evaluation of the Scheme challenging. It was thus, imperative to have robust and efficient monitoring, evaluation and review of the mechanism of the Scheme.

The audit findings in respect of monitoring, system of grievance redressal mechanism and social audit under MGNREGS are discussed below:

5.1 Functioning of State Employment Guarantee Council

As per section 12 (2) of NREG Act, 2005 (amended up to November 2009), State Employment Guarantee Council (SEGC) was to be constituted in each state to advise the State Government on all matters concerning the scheme, to review the monitoring and redressal mechanism and to give recommendations for improvement and to prepare the annual report to be laid before the State Legislature. The SEGC was required to meet every six months.

Audit observed that Government of Rajasthan constituted State Employment Guarantee Council (SEGC) in March 2006, which was reconstituted[1] in July 2010. However, it was noticed that no meeting of SEGC was held during 2019-2024 due to delay in nomination of non-government members on completion of their term (March 2022) and constitution of new government after State Assembly Election in 2023. Last meeting of SEGC was held on 5 July 2016.

Commissioner, EGS accepted (July 2024) that meetings were not held and no suggestions were given by the Council. However, Annual Reports were being laid before the State Legislature timely.

The State Government stated (September 2025) that due to completion of two years of previously nominated non-official members and recent formation of the 16th Legislative Assembly, the meetings could not be done and nomination of non-official members in the Rajasthan SEGC is under process.

The fact remains that SEGC's meetings are an important mechanism to monitor and advise the State Government on matters relating to the scheme and that mechanism was not utilized in the state.

[1] SEGC was reconstituted under the Chairmanship of Chief Minister of Government of Rajasthan and comprising of 24 members and 10 nominated members.

5.2 Appointment of State and District Quality Monitors

As per paragraphs 14.10.4 of Operational Guidelines, 2013 the State Quality Monitor (SQM) will inspect at least five *per cent* of work while they are still in progress, so as to assess process quality aspects. Further, as per para 7.12.1 of Annual Master Circular 2019-20, District Quality Monitoring (DQM) cell will monitor and evaluate at least 10 *per cent* of the work executed in the concerned district under the scheme.

Audit noted that State Government established State Level Technical and Quality Monitoring Cell comprising six members and District Level Technical and Quality Monitoring Cell in districts comprising five members in February 2025 i.e. after more than 11 years of the issue of Operational Guidelines 2013.

Thus, due to delay in establishment of State Level Technical and Quality Monitoring Cell, quality of ongoing works could not be assessed. Further, due to delay in establishment of District Level Technical and Quality Monitoring Cell, the officials at district level did not monitor and evaluate the quality of the works completed under the scheme during 2019-24.

The reasons for delay in constitution of the Quality Monitoring Cell was not furnished by the State Government.

5.3 Establishment of Ombudsman at district level and redressal of grievances

Para 13.14 of the Operational Guidelines, 2013 provides that the State Government will establish the office of Ombudsman in all districts for expeditious redressal of grievances regarding implementation of the scheme.

Ombudsmen shall have power to receive complaints from MGNREGA workers and others on specified matters, consider such complaints and facilitate their disposal in accordance with law. The Ombudsman is to pass the award within 30 days from the date of receipt of complaint.

The State Government appointed ombudsman in all the 33 districts. Scrutiny of the MIS report of MGNREGA portal revealed that 159 complaints were pending with ombudsman at state level as of February 2025, out of which 136 (85.53 *per cent*) complaints were pending for more than six months including 99 (62.26 *per cent*) which were pending from more than one year.

Audit also observed that 23 complaints were pending at ombudsman in the test checked four districts[2] as of February 2025, out of which 20 complaints[3] were pending for more than one year. Pendency of complaints from a long time shows that the department has not evolved an effective complaint disposal mechanism.

During beneficiary survey conducted in test checked 40 GPs audit noticed

[2] Naguar: 10 complaints, Jaisalmer: 10 complaints, Banswara: one complaint and Kota: two complaints.

[3] Naguar: 10 complaints, Jaisalmer: nine complaints and Banswara: one complaint.

that only 5 *per cent* (20 out of 400) beneficiaries were aware that there is an Ombudsman at the District level for Grievance Redressal.

State Government stated (September 2025) that 43 out of the 159 pending complaints have been resolved by the respective Lokpals as of May 2025. Reminders have been issued to all Lokpals from time to time for redressal of complaints.

5.4 Appellate Authority for grievances redressal

As per paragraph 13.4 of Revised Guidelines issued (August 2017) by GoI, a three-member Appellate Authority, consisting of an academician, a retired civil servant and a civil society representative, was to be set up to consider representation by any party aggrieved by the awards of the Ombudsman.

It was observed that the State Government did not set up an Appellate Authority at the state level as required in the guidelines.

State Government stated (September 2025) that three members (academician, retired civil servant and civil society organization category) of the State Level Lokpal Appellate Authority have been appointed and the Lokpal Appellate Authority has been constituted in the State.

The fact remains that the Appellate Authority has been appointed with a delay of eight years from the issue of the guidelines.

5.5 Disposal of Complaints

As per para 13.13.1 of Operational Guidelines, 2013 the State Government shall, by rules, determine appropriate grievance redressal mechanisms at the Block level and the District level for dealing with any complaint by any person in respect of implementation of the Scheme and lay down the procedure for disposal of such complaints.

Scrutiny of information provided by Commissioner, EGS revealed that 915 complaints were received at Commissioner, EGS during 2019-24, out of which, 502 complaints were resolved and 413 complaints[4] (45.14 *per cent*) were pending as of August 2024, in which 65 pending complaints (7.10 *per cent*) were pertaining to period 2021-22 and 2022-23.

Audit observed that in test checked five districts' complaints regarding wage payment to labourers, use of sub-standard material in construction works, use of JCB machines in works, etc., were received. The details of disposal of complaints in test-checked districts is as mentioned below:

- All the 76 complaints received during 2019-24 in Banswara district were disposed off by the Additional District Program coordinator (ADPC) as on July 2024.

[4] 2019-20: 22 complaints received and all resolved, 2020-21: 69 complaints received and all resolved, 2021-22: 107 complaints received and 10 outstanding, 2022-23: 227 complaints received and 55 outstanding, 2023-24: 490 complaints received and 348 outstanding.

- Two complaints out of eight received in the year 2023-24 were pending (July 2024) in Chittorgarh district.
- The complaint register was not maintained in Kota district for the period 2019-23 due to which it cannot be ascertained as to how many complaints were received. However, all the 31 complaints received during the year 2023-24 were disposed off.
- In Nagaur district, 108 out of 197 complaints received during 2019-23 were still pending as of September 2024.
- In Jaisalmer district, no complaint was received during the audit period.

During beneficiary survey conducted in the test-checked 40 GPs audit noticed that 67 *per cent* (268 out of 400 beneficiaries) beneficiaries were not aware about the grievances redressal mechanism.

State Government stated (September 2025) that only 77 complaints received during 2019-24 are pending which pertained to the year 2023-24 only. Instructions have been issued to Chittorgarh, Kota and Nagaur districts for compliance.

5.6 Constitution of Vigilance Cell

Para 13.6.2, 13.6.3 and 13.6.4 of Operational Guidelines, 2013 provide that a Vigilance Cell consisting of a Chief Vigilance Officer (CVO) at the State level, a District Vigilance Cell under the district level authority at the district level and a Vigilance and Monitoring Committee at local level are to be set up after approval of Gram Sabha. These cells are required to be set up to receive complaints about the implementation of the scheme for conducting regular field visits to detect irregularities, and for taking *suo-moto* action based on reports appearing in the media, visiting the work sites and interacting with workers.

Audit observed that vigilance cell at state level was constituted in February 2025 after more than 11 years from the issue of Operational Guidelines 2013.

Audit also observed that Vigilance & Monitoring Committee was not constituted at local level in Chittorgarh district. Information related to constitution of Vigilance cell in Banswara, Chittorgarh, Jaisalmer, Kota and Nagaur district were not provided to audit though called for (July-December 2024).

State Government stated (September 2025) that in Nagaur districts vigilance committee has been constituted. However, date of constitution of vigilance committee in Nagaur district was not informed and no reply was furnished for the other selected districts.

5.7 Periodical inspection

The Ministry of Rural Development, GoI has launched (May 2021) the Area Officer Monitoring visit Application. The purpose of the app is to make real-time inspection and evidence based reporting of Rural Development Schemes.

The provision to view the field visit outcome report by the senior officials is also available in the application.

Scrutiny of report 'Target vs Worksite Visit Report' available on 'Area Officer Application' revealed that work site visits against targets given to DPC, ADPC, Executive Engineer, AE, JE were very low during 2021-22 to 2023-24 as shown in **Table 5.1** below:

Table 5.1: Work site visits against targets during 2021-22 to 2023-24

Year	DPC		ADPC		Executive Engineer		AE		JE	
	Target	WS Visited	Target	WS Visited	Target	WS Visited	Target	WS Visited	Target	WS Visited
2021-22	3960	235	3960	1403	3960	301	3960	239	3960	0
2022-23	3960	2105	3960	3439	3960	2064	3960	370	3960	0
2023-24	3960	1472	3960	2968	3960	3506	3960	573	3960	0
Total	**11880**	**3812 (32%)**	**11880**	**7810 (66%)**	**11880**	**5871 (49%)**	**11880**	**1182 (10%)**	**11880**	**0**

(Source: Area Officer App data)

The above table depicts that the percentage of work site visit conducted by DPC, ADPC, Executive Engineer, AE, JE was 32 *per cent*, 66 *per cent*, 49 *per cent*, 10 *per cent* and 0 *per cent* respectively during 2021-22 to 2023-24. Reports related to the years 2019-20 to 2020-21 were not uploaded on Area officer App.

Further, in the test-checked five districts work site visits against targets were significantly very low during 2021-22 to 2023-24. Work site visits were not done by JE in any of the test-checked district and in Chittorgarh district the work site visit was conducted by AE only, which was only 24 *per cent* against the target. Status of work site visit against targets in the test-checked five districts is shown in ***Appendix 5.1.***

Commissioner, EGS replied (April 2025) that less inspection were carried out in the years 2021-22 to 2023-24 due to Covid 19 pandemic and State elections.

State Government stated (September 2025) that District Collector and District Program Coordinator, Banswara, Chittorgarh and Kota have been directed to send compliance. ADPC, Nagaur stated that efforts will be made to increase inspections and ADPC, Jaisalmer has issued directions to BDOs.

5.8 Maintenance of mandatory records

GoI issued (October 2016) instructions for proper maintenance of records for the effective implementation of the scheme and provided simplified formats of the seven Registers[5]. These registers are designed with a view to ease the functioning of the field level personnel and reduce duplication of work without

[5] I - Register for Job Card (Application, Registration, Job Card Issue) and Household Employment Reports; II-Gram Sabha Register; III-Demand for Work, Allocation of Work and Payment of Wages Register; IV-Register for work; V-Fixed Asset Register; VI-Complaint Register; and VII-Material Register.

compromising the quality of information, especially those relating to entitlements of workers.

During the scrutiny of records (July to November 2024) of the test-checked 40 GPs audit noted that all seven registers are being maintained only in 16 GPs. Eight[6] GPs did not maintain complaint register, one[7] GP did not maintain asset register, 14[8] GPs maintained these seven registers partly and one[9] GP did not maintain any register.

State Government stated (September 2025) that directions have been issued to all the districts to maintain the prescribed registers.

5.9 Recovery of financial misappropriations pointed out in Social Audit

Section 7(3)(c) of the MGNREGA Audit Rules 2011 provides that every District Program Coordinator (DPC) or any official on his behalf shall take steps to recover the amount embezzled or improperly utilized and shall maintain a separate account for the amount so recovered.

Scrutiny of information provided by Director, Society for Social Audit Accountability and Transparency (SSAAT) (Januray 2025) revealed that financial misappropriation amounting to ₹ 3.91 crore in MGNREGA works were identified in 140 cases during social audit at state level during 2021-22 to 2023-24, of these only ₹ 92.23 lakh (23.58 *per cent*) were recovered in 41 cases as of January 2025 as per the details given in **Table 5.2** below.

Table 5.2: Status of recovery of financial misappropriations pointed out in social audit

(₹ in lakh)

Year	No. of cases for which financial misappropriation amount was to be recovered	Amount to be recovered	No. of cases in which amount was recovered	Total Amount recovered	Percentage of recovery
2021-22	01	0.12	01	0.12	100
2022-23	51	122.27	18	76.13	62.26
2023-24	88	268.77	22	15.98	5.95
Total	**140**	**391.16**	**41**	**92.23**	**23.58**

(Source: Information provided by SSAAT)

It was further observed that cases of financial irregularities of ₹42.77 lakh pointed out in Social Audits from the year 2007-08 to 2019-20 remained unrecovered at the districts level even after lapse of 3 to 15 years as of April 2023.

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[6] Jagpura, Doliya, Rangpur, Mandana, Kasar, Kisanpura, Bashyahedi and Shyampura.
[7] Maska Mahudi.
[8] Toga, Mandai, Fathegarh, Uttam Nagar, Chakuda, Chhapri, Mungana, Roliya, Balsamand, Dhingsari, Tanwra, Jusri, Safed badi, Sarnavda.
[9] Mahudi.

In the test-checked five districts, financial irregularities of ₹ 2.83 crore were pointed out during 2021-24 of these, only ₹ 0.20 lakh were recovered in Chittorgarh district only as of December 2024 as per details given in **Table 5.3** below:

Table 5.3: Status of recovery of misappropriated amount pointed out in test checked districts in Social Audit

(₹ in lakh)

S. No.	Name of District	Amount misappropriated	Amount recovered	Balance amount
1.	Chittorgarh	112.88	0.20	112.68
2.	Banswara	27.05	00	27.05
3	Nagaur	50.80	00	50.80
4	Kota	29.88	00	29.88
5	Jaisalmer	62.50	00	62.50
Total		**283.11**	**0.20**	**282.91**

(Source: Information provided by SSAAT)

In addition to above, separate bank account for amount so recovered was not maintained in any of the test-checked districts. Only ADPC, Jaisalmer furnished reply (November 2024) and stated that the amount pointed out in social audit will be recovered and separate accounts will be maintained.

State Government stated (September 2025) that instructions have been issued to the concerned Zila Parishads to take necessary action for recovery of the remaining amount of ₹2.99 crore pointed out in Social Audit during 2021-24 and for recovery/adjustment of outstanding amount of financial irregularities pointed out during 2007-08 to 2019-20.

5.10 Status of pendency of corrective measures on observations pointed out in Social Audit

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

As per information provided (November 2024) by Director, SSAAT, status of outstanding observations raised in social audit during 2019-24 are given in **Table 5.4** below:

Table 5.4: Status of outstanding social audit observations

Year	No. of observations raised in Social Audit	No. of observations settled	No. of outstanding observations	Percentage of outstanding observations
2019-20	571	80	491	85.99
2020-21	40	35	05	12.50
2021-22	55	28	27	49.09
2022-23	474	429	45	09.49
2023-24	1391	154	1237	88.93
Total	**2531**	**726**	**1805**	**71.32**

(Source: Information provided by SSAAT)

Above table shows that out of total 2531 observation raised in social audit during 2019-24, 71.32 *per cent* observations were outstanding for want of corrective measures. 85.99 *per cent* of the observations raised in 2019-20 were outstanding as of November 2024 even after a lapse of more than four years.

Further, in the test-checked five districts, 50 *per cent* to 97.72 *per cent* observations raised in social audit during 2019-24 were outstanding as of November 2024 (Banswara: 50 *per cent*, Chittorgarh: 97.50 *per cent*, Kota: 97.72 *per cent,* Nagaur: 79.59 *per cent* and Jaisalmer: 72.94 *per cent*).

State Government stated (September 2025) that 916 out of 2531 objections issued by social audit teams pertaining to years 2019-20 to 2023-24 have been settled/adjusted by the concerned districts. Instructions have been issued to all the districts from time to time for settlement and adjustment of pending objections raised in social audit.

5.11 Concurrent social audit

As per para 10.1.12 of Master Circular 2019-20, concurrent social audit shall be done for all works every month. For this purpose, Self-Help Groups, Village Social Auditors, Village Monitoring Committees (VMC) and other village level organizations will have the right to inspect all records of works done and expenditure made in the GP on a fixed day of the week. Copies of records, where needed, will be provided by the Programme Officer at a nominal cost. The VMC may visit each active worksite once a month. The VMC shall sign its report and submit the same to the Programme Officer.

Scrutiny of records and information collected from all the selected blocks revealed that neither the VMC was formed for each selected GP in any selected Panchayat Samitis, nor the concurrent social audit was conducted. PS Ghatol, Fathegarh and Makrana accepted the facts and remaining seven PSs did not furnish reply though called for (September-January 2025).

State Government stated (September 2025) that concurrent audit does not come under the purview of the SSAAT, but did not reply as to whether VMC were formed and concurrent audit was conducted by VMC or other village level organisation.

5.12 Registration of MGNREGA workers in e-Shram portal and Pradhan Mantri Shram Yogi Maandhan Yojana (PM-SYM)

As per order issued (December 2021) by Rural Development Department, GoR all beneficiary families under the MGNREGS were to be registered in the e-Shram portal so that labourers can also get the benefit of the accident insurance scheme of ₹ 2 lakh under the Prime Ministers' Security Insurance Scheme. Further, Commissioner, EGS directed (October 2022) to District Programme Coordinators to encourage and register the labourers registered under the MGNREGS in the Pradhan Mantri Shram Yogi Mandhan Yojana[10] (PM-SYM).

[10] It is a voluntary and contributory pension scheme of GoI, under which the subscriber would receive minimum assured pension of ₹ 3000/- per month after attaining the age of 60 years and also have a provision of family pension to spouse.

Scrutiny of the MIS report revealed that out of the 1.24 crore active labourers of MGNREGS at State level, only 46.70 lakh (37.66 *per cent*) labourers were registered in the e-Shram portal and 14.29 lakh (11.52 *per cent*) labourers were registered in PM-SYM as of February 2025.

In the test checked five districts, 17.99 *per cent* to 79.17 *per cent* labourers were registered on e-Shram portal and 2.03 *per cent* to 22.05 *per cent* labourers were registered on PM-SYM as of February 2025. Highest 79.17 *per cent* labourers were registered on e-Shram portal in Kota district. Position of Nagaur district was poor as 17.99 *per cent* labourers were registered on e-Shram Portal and 2.03 *per cent* labourers were registered on PM-SYM. Details are given in **Table 5.5** below:

Table 5.5: Position of registration of labourers on e-Shram portal and PM-SYM as on February 2025

Name of district	Active Workers	No. of Beneficiary who has registered on e-shram portal	No. of Beneficiary who has registered on PM-SYM
Banswara	717039	300007 (41.84%)	21470 (2.99%)
Chittorgarh	259142	72552 (28.00%)	15684 (6.05%)
Jaisalmer	233628	61925 (26.51%)	51513 (22.05%)
Kota	184720	146239 (79.17%)	10128 (5.48%)
Nagaur	756859	136194 (17.99%)	15381 (2.03%)

(Source: MIS report of NREGA soft)

Due to laxity of the department in registration on e-Shram portal and PM-SYM, labourers were deprived from benefit of schemes to that extent.

The State Government stated (September 2025) that monitoring has been done after issue of directions at State level for maximum registration of MGNREGA labours on e-Shram portal/PM SYM time to time. The fact remains that only 37.66 *per cent* and 11.52 *per cent* of MGNREGA labours at State level have been registered on e-Shram Portal and PM-SYM respectively as of February 2025.

5.13 Conclusion and recommendations

The mechanism for monitoring and grievance redressal under the MGNREG scheme are not well established and functional in the State. The State Level and District Level Technical and Quality Monitoring Cell were established after more than 11 years of the issue of Operational Guidelines 2013. The Appellate Authority, to be formed for considering appeal against the awards of ombudsman, has been appointed with a delay of eight years leaving the aggrieved person deprived of the right to appeal against the awards to ombudsman. Periodic inspections of the works executed under the scheme by the district and block level officers was in the range of 0 to 66 per cent during 2021-22 to 2023-24. Maintenance of essential records under the Scheme was not ensured in 60 *per cent* of the test-checked GPs.

Recovery of financial irregularities pointed out during the social audit of works executed under the scheme was only to the extent of 23.58 *per cent* at state level. Further, substantial number of observations raised during social audit were outstanding at the state as well as test checked districts level for want of corrective action.

Recommendations:

9. The State Government may ensure that periodical inspections are carried out by the officers for effective monitoring of the works being executed under the Scheme and GPs may maintain all the mandatory registers.

JAIPUR, **(RAMAWATAR SHARMA)**

The 24 February 2026 **Accountant General**

(Audit-I), Rajasthan

Countersigned

NEW DELHI, **(K. SANJAY MURTHY)**

The 26 February 2026 **Comptroller and Auditor General of India**

APPENDICES

Appendix-1.1

(Refer Paragraph 1.4)

Statement showing functional responsibilities for implementation of MGNREGS in state

Level	Authority responsible for implementation of the Scheme	Functions and responsibilities
State level	State Employment Guarantee Council	Advising the State Government regarding implementation of the Scheme, determining the preferred works, reviewing the monitoring and redressal mechanism from time to time and preparation of annual report to be laid before the State Legislature.
	State Rural Employment Guarantee Commissioner	Overall supervision and monitoring of the implementation of the Scheme in the State and to empanel reputed agencies to carry out impact assessment of the Scheme.
District level	Zila Parishad	• Principal authority for planning and review of implementation of the Scheme, approving District/ Block Rural Employment Guarantee Scheme plans. • Finalizing and approving Block-wise shelf of projects. • Executing its own proposals and proposals received from the other line departments. • Overall supervision and monitoring of implementation of the Act.
	District Programme Coordinator	• Assist the District Panchayat in discharging its functions. • Consolidation of plans prepared by Block Panchayats for inclusion in shelf of projects. • According approval and coordinating with and supervising the performance of Programme Officers. • Conducting periodic inspection of works in progress.
Block level	Panchayat Samiti	Planning at the Block level and prioritizing the works and monitoring the implementation.
	Programme Officer	• Scrutinizing the proposals submitted by Gram Panchayats for technical feasibility. Matching employment opportunities with the demand for work at the Block level. • Ensuring (i) execution of works as scheduled,(ii) payment of wages to labourers engaged and (iii) social audits.
Village level	Gram Panchayat	Planning of works, registering households, issuing Job cards, allocating employment and implementation of the Scheme and conducting social audit.
Line Department and other	Line Departments- Forest, irrigation etc. Non-Government Organisations	• To give technical support for preparation of estimates, measurement, supervisions of executed works. • Execution of works etc.

Appendix-1.2

(Refer Paragraph 1.7)

Statement showing Details of selected Districts, Panchayat Samitis and Gram Panchayats

Name of District	Name of Panchayat Samitis	Name of selected Gram Panchayat
Banswara	Sajjangarh (Lower Stratum)	Goda
		Mahudi
		Dungra Kalan
		Maska Mahudi
	Ghatol (Upper Stratum)	Goliyawada
		Bhoyar
		Jagpura
		Chirawala Gada
Kota	Ladpura (Lower Stratum)	Dolya
		Mandana
		Kasar
		Rangpur
	Sangod (Upper Stratum)	Kishanpura
		Bhasyahedi
		Shyampura
		Kanwas
Chittorgarh	Badi Sadri (Lower Stratum)	Kachumara
		Khermaliya
		Keeratpura
		Munjwa
	Kapasan (Upper Stratum)	Chakuda
		Chhapri
		Mungana
		Roliya
Nagaur	Ladanu (Lower Stratum)	Balsamand
		Dhingsari
		Mangalpura
		Tanwra
	Makrana (Upper Stratum)	Dobdikalan
		Jusri
		Safed badi
		Sarnavda
Jaisalmer	Sam (Upper Stratum)	Sagro Ki Basti
		Kotdi
		Lunar
		Sipla
	Fathegarh (Lower Stratum)	Toga
		Mandai
		Fathegarh
		Uttam nagar

Appendix-2.1

(Refer paragraph 2.2)

Priority of works not decided in Annual Work Plans of GPs

Name of District	Name of PS	Name of GP	Year of AWP in which priority of works were not decided
Banswara	Sajjangarh	Goda	2022-23, 2023-24
		Dungrakalan	2020-21, 2021-22
		Mahudi	2020-21
		Maska mahudi	2022-23
	Ghatol	Goliyawada	2021-22, 2022-23
Chittorgarh	Badisadri	Kiratpura	2020-21, 2022-23, 2023-24
Jaisalmer	Sam	Sipla	2021-22, 2022-23
		Kotadi	2022-23, 2023-24
		Sagro ki basti	2021-22, 2022-23, 2023-24
Kota	Ladpura	Doliya	2019-20, 2020-21, 2021-22
		Rangpur	2021-22
		Kasar	2020-21, 2021-22, 2023-24
	Sangod	Kishanpura	2022-23
		Bashyahedi	2021-22, 2022-23
		Kanwas	2021-22, 2022-23
Nagaur	Makrana	Safed Badi	2019-20, 2020-21,2021-22, 2022-23, 2023-24

Appendix-2.2

(Refer paragraph 2.6)

Details of training programmes held at state level

S. No.	Year	Course	Subject	Stakeholders	Number of Trainees proposed	Number of Trainees attended
1	2019-20 (04.10.2019)	Course-II	INRM plan preparation	Nodal officer (Engineer) Computer operator	66	66
2	2022-23 (28.07.2022)	Course-I	Cost of model estimate, Design, utilization and Quality	1.Superintendent Engineer/ Executive Engineer /Assistant Engineer 2.Development Officer 3.Village Development Officer 4.Junior Technical Assistant	80	90
3	2022-23 (29.07.2022)	Course-I	Cost of model estimate,Design, utilization and Quality	1.Superintendent Engineer/ Executive Engineer /Assistant Engineer 2.Development Officer 3.Village Development Officer 4.Junior Technical Assistant	80	81
4	2022-23 (30.07.2022)	Course-I	Cost of model estimate,Design, utilization and Quality	1.Superintendent Engineer/ Executive Engineer /Assistant Engineer 2.Development Officer 3.Village Development Officer 4.Junior Technical Assistant	80	105
5	2022-23 (17.11.2022)	Course-I	Amrit sarovar, Nutri garden and Sucess stories of excellent works	IEEC Cordinator	33	28
6	2022-23 (09.12.2022)	Course-III	Discussion with civil society groups to execute CMREGS scheme	Civil society group	26	21

S. No.	Year	Course	Subject	Stakeholders	Number of Trainees proposed	Number of Trainees attended
7	2022-23 (16.12.2022)	CLASS-Il	NREGA software technical points	MIS manager working at District and Block level	80	64
8	2022-23 (13-15.03.2023)	GIS	GIS based planning and monitoring of MGNREGA at GP level yuktdhara (by NIRD)	Two employee from every district working relating to GIS	17	17
9	2022-23 (16-18.03.2023)	GIS	GIS based planning and monitoring of MGNREGA at GP level yuktdhara (by NIRD)	Two employee from every district working relating to GIS	16	16
10	2023-24 (24.05.2023)	CLASS-I	Planting under *Vrikshmala* river bank conservation	EXen/Technical officer	66	21
11	2023-24 (04-06/07/2023)	GIS	Training programme on "GIS based planning and monitoring of MGNREGA at GP level yuktdhara (by NIRD)	District -Jaipur PS-22 From every PS-JTA/MIS/DEO	44	36
12	2023-24 (10-12/07/2023)	GIS	Training programme on "GIS based planning and monitoring of MGNREGA at GP level yuktdhara (by NIRD)	District -Udaipur PS-20 From every PS-JTA/MIS/DEO	40	37
13	2023-24 (13-15/07/2023)	GIS	Training programme on "GIS based planning and monitoring of MGNREGA at GP level yuktdhara (by NIRD)	District -Barmer PS-21 From every PS-JTA/MIS/DEO	42	40
14	2023-24 (17-19/07/2023)	GIS	Training programme on "GIS based planning and monitoring of MGNREGA at GP level yuktdhara (by NIRD)	District -Jodhpur PS-21 From every PS-JTA/MIS/DEO	42	42

S. No.	Year	Course	Subject	Stakeholders	Number of Trainees proposed	Number of Trainees attended
15	2023-24 (20-22/07/2023)	GIS	Training programme on “GIS based planning and monitoring of MGNREGA at GP level yuktdhara (by NIRD)	District -Bundi PS-05 District -Pratapgarh PS-08 District-Churu PS-07 Total PS-20 From every PS-JTA/MIS/DEO	40	39
16	2023-24 (24-26/07/2023)	GIS	Training programme on “GIS based planning and monitoring of MGNREGA at GP level yuktdhara (by NIRD)	District -Jalawar PS-08 District-Sikar PS-12 Total PS-20 From every PS-JTA/MIS/DEO	40	40
17	2023-24 (27-29/07/2023)	GIS	Training programme on “GIS based planning and monitoring of MGNREGA at GP level yuktdhara (by NIRD)	District -karouli PS-08 District-Tonk PS-07 District-Kota-05 Total PS-20 From every PS-JTA/MIS/DEO	40	37
18	2023-24 (31-07/2023-02/08/2023)	GIS	Training programme on “GIS based planning and monitoring of MGNREGA at GP level yuktdhara (by NIRD)	District -Pali PS-10 District-Dungarpur PS-10 Total PS-20 From every PS-JTA/MIS/DEO	40	36
19	2023-24 (03-05/08/2023)	GIS	Training programme on “GIS based planning and monitoring of MGNREGA at GP level yuktdhara(by NIRD)	District -Ajmer PS-11 District-Ganganagar PS-09 Total PS-20 From every PS-JTA/MIS/DEO	40	40
20	2023-24 (10-12/08/2023)	GIS	Training programme on “GIS based planning and monitoring of MGNREGA at GP level yuktdhara(by NIRD)	District -Nagour PS-15 District-Sirohi PS-05 Total PS-20 From every PS-JTA/MIS/DEO	40	35

S. No.	Year	Course	Subject	Stakeholders	Number of Trainees proposed	Number of Trainees attended
21	2023-24 (17-19/08/2023)	GIS	Training programme on "GIS based planning and monitoring of MGNREGA at GP level yuktdhara(by NIRD)	District -Bhilwara PS-14 District-Dhaulpur PS-06 Total PS-20 From every PS-JTA/MIS/DEO	40	37
22	2023-24 (21-23/08/2023)	GIS	Training programme on "GIS based planning and monitoring of MGNREGA at GP level yuktdhara(by NIRD)	District -Dausa PS-11 District-Bikaner PS-09 Total PS-20 From every PS-JTA/MIS/DEO	40	38
23	2023-24 (24-26/08/2023)	GIS	Training programme on "GIS based planning and monitoring of MGNREGA at GP level yuktdhara(by NIRD)	District -Bharatpur PS-12 District-Bara PS-08 Total PS-20 From every PS-JTA/MIS/DEO	40	38
24	2023-24 (04-06/09/2023)	GIS	Training programme on "GIS based planning and monitoring of MGNREGA at GP level yuktdhara(by NIRD)	District -Jhunjhunu PS-11 District-Rajasmand PS-08 Total PS-19 From every PS-JTA/MIS/DEO	38	38
25	2023-24 (11-13/09/2023)	GIS	Training programme on "GIS based planning and monitoring of MGNREGA at GP level yuktdhara(by NIRD)	District -Jalore PS-10 District-Banswara PS-11 Total PS-21 From every PS-JTA/MIS/DEO	42	40
26	2023-24 (14/09/2023)	CLASS-I	NMMS, SECURE, eMAP and Geo MGNREGA and Innovative work	Executive Engineer-33 Assistant Engineer-33 MIS manager-33	99	82

S. No.	Year	Course	Subject	Stakeholders	Number of Trainees proposed	Number of Trainees attended
27	2023-24 (14-16/09/2023)	GIS	Training programme on "GIS based planning and monitoring of MGNREGA at GP level yuktdhara(by NIRD)	District -Alwar PS-16 From every PS-JTA/MIS/DEO	32	30
28	2023-24 (18-20/09/2023)	GIS	Training programme on "GIS based planning and monitoring of MGNREGA at GP level yuktdhara(by NIRD)	District -Chitorgarh PS-11 District-Jaisalmer PS-07 Total PS-18 From every PS-JTA/MIS/DEO	36	35
29	2023-24 (21-23/09/2023)	GIS	Training programme on "GIS based planning and monitoring of MGNREGA at GP level yuktdhara(by NIRD)	District - Swaimadhopur PS-07 District-Hanumangarh District level engineer and MIS-06 Total PS-14 From every PS-JTA/MIS/DEO	34	32
30	2023-24 (05/10/2023)	CLASS-II	Timely payment and UC/CC	District level Accountant	33	29
31	2023-24 (08-10/01/2024)	CLASS-I	Mahatma Gandhi Nregs for Inclusive development (by NIRD)	CEO Dausa/Sikar	2	2
32	2023-24 (09/02/2024)	CLASS-Il	Timely payment and UC/CC	Accounts Officer EGS	33	31
33	2023-24 (12/02/2024)	CLASS-Il	Workshop on MIS under MGNREGA	MIS Manager	33	30
34	2023-24 (24/02/2024)	CLASS-II	Online receipt dispatch and E-file	Employees of NREGA HQs	50	46
35	2023-24 (27/02/2024)	CLASS-I	ADPC CUM CEO workshop (Innovation)	ADPC and CEO	12	10
36	2023-24 (12.03.2024)	CLASS-I	New work module, approved work mapping and e-work file - workshop	Officers of Jaipur NREGA HQ	3	3
					1519	**1412**

(Source: Data provided by Commissioner, EGS, Rajasthan)

Appendix 2.3

(Refer paragraph 2.8)

Details of Component wise receipt as well as expenditure

(₹ in crore)

Year	Opening Balance	Receipts from Govts					Misc. Receipt	Total fund Available	Expenditure incurred					Total Expenditure incurred	Closing Balance	Percentage of utilisation
		Material		Wages	Admin	Total			Material		Wages	Admin	Misc expenditure			
		CS	SS						CS	SS						
1	2	3	4	5	6	7 (3+4+5+6)	8	9 (2+7+8)	10	11	12	13	14	15 (10+11+12+13+14)	16 (9-15)	17(15/9*100)
2019-20	227.5	1766.38	588.8	5158.53	342.57	7856.28	20.2	8103.98	952.33	317.44	5158.58	466.11	1.94	6896.4	1207.58	85.10
2020-21	1207.58	685.83	228.61	8096.96	137.17	9148.57	18.25	10374.4	1115.29	371.77	8013.61	517.72	0.41	10018.8	355.6	96.57
2021-22	355.6	1812.44	750	7559.07	280.83	10402.34	29.76	10787.7	1736.07	578.69	7642.41	525.48	12.22	10494.87	292.83	97.29
2022-23	292.83	2572.97	741.8	6867.71	318.42	10500.9	15.15	10808.88	2362.81	787.6	6866.31	316.19	320.44	10653.35	155.53	98.56
2023-24	155.53	1948.21	649.41	6583.18	233.34	9414.14	6.87	9576.54	1365.13*	455.04*	6571.39	102.20	24.93	8518.69	1057.85	88.95
Total		**8785.83**	**2958.62**	**34265.45**	**1312.33**	**47322.23**	**90.23**		**7521.63**	**2510.54**	**34252.3**	**1927.7**	**359.94**	**46582.11**		**93.29**

(Source: Annual Accounts and the information provided by the department)

* *Bifurcation of expenditure on material components for GoI and GoR is in the ratio of 75:25 as per the figures mentioned in annual accounts for the year 2023-24.*

Appendix 3.1

(Refer paragraph 3.6)

Unemployment allowance to be paid in test checked 32 GPs

S. No.	Name of PS	Number of GPs	No. of workers to which unemployment allowance was to be paid	Amount of unemployment allowance to be paid (₹ in lakh)
1.	Sajjangarh	2	1096	14.93
2.	Ghatol	4	899	12.17
3.	Ladpura	2	9	0.1
4.	Sangod	3	278	3.17
5.	Sam	3	1804	23.47
6	Fategarh	2	835	11.61
7	Badisadri	4	415	5.18
8	Kapasan	4	42	0.61
9	Makarana	4	555	7.73
10	Ladnu	4	93	1.29
Total		**32**	**6026**	**80.26**

Appendix 4.1

(Refer paragraph 4.1)

Status of execution of works in selected Districts

(₹ in crore)

District	Year	New works approved	No. of works completed	Expenditure incurred on completed works	No. of incomplete works	Expenditure incurred on incomplete works	No. of works not started
Banswara	2019-20	51368	50731	246.79	449	17.67	188
	2020-21	37538	34441	469.41	2355	113.31	742
	2021-22	52808	39318	575.48	10446	272.32	3044
	2022-23	15933	3745	1655.60	10385	210.33	1803
	2023-24	5167	844	34.23	3088	96.76	1235
	Total	**162814**	**129079**	**2981.51**	**26723**	**710.39**	**7012**
Chittorgarh	2019-20	8972	8437	11.79	297	8.70	238
	2020-21	7836	6407	177.74	966	29.62	463
	2021-22	11825	9672	131.16	918	41.56	1235
	2022-23	2886	948	72.45	1379	60.35	559
	2023-24	2156	252	26.54	1532	79.35	372
	Total	**33675**	**25716**	**419.68**	**5092**	**219.58**	**2867**
Jaisalmer	2019-20	7852	7519	41.28	197	3.88	136
	2020-21	10394	9791	165.49	495	23.91	108
	2021-22	22541	19092	293.90	2667	95.18	782
	2022-23	5911	1885	162.12	3543	120.34	483
	2023-24	6156	339	34.48	5089	145.69	728
	Total	**52854**	**38626**	**697.27**	**11991**	**389.00**	**2237**
Kota	2019-20	6527	6296	54.65	173	4.54	58
	2020-21	3707	3182	79.52	285	11.89	240
	2021-22	10475	9228	92.14	750	24.66	497
	2022-23	2594	1035	51.16	1292	42.80	267
	2023-24	2695	487	30.24	1881	64.29	327
	Total	**25998**	**20228**	**307.71**	**4381**	**148.18**	**1389**
Nagaur	2019-20	12168	11388	277.40	402	36.76	378
	2020-21	16388	13741	808.81	1143	52.12	1504
	2021-22	25193	19372	1012.26	3631	229.29	2190
	2022-23	5287	2317	271.22	2119	207.71	851
	2023-24	8090	408	79.18	6921	479.07	761
	Total	**67126**	**47226**	**2448.87**	**14216**	**1004.95**	**5684**
	Grand Total	**342467**	**260875**	**6855.04**	**62403**	**2472.10**	**19189**

Appendix 4.2

(Refer Paragraph 4.4.1)

Details of construction of Gram Panchayat buildings

(₹ in lakh)

S. No.	Name of Block	No. of GP building sanctioned	Sanctioned Amount	Works completed		Works incomplete/Not Started	
				No. of works	Expenditure incurred	No. of works	Expenditure incurred
1.	Chottisarvan	2	91.48	2	91.48	0	00
2.	Gaddi	7	327.82	6	261.36	1	4.92
3.	Ghatol	12	548.88	12	484.84	0	00
4.	Arthuna	4	182.96	3	121.21	1	11.44
5.	Gangadtalai	6	274.44	5	228.70	1	29.73
6.	Bagidora	7	320.18	6	274.44	1	29.73
7.	Anandpuri	5	228.7	5	228.7	0	00
8.	Kushalgarh	13	600.56	12	472.69	1	2.29
9.	Sajjangarh	5	234.64	1	45.74	4	93.56
10.	Banswara	6	274.48	6	274.48	0	00
11.	Talwara	6	278.66	3	121.24	3	44.51
12.	Jaisalmer	7	274.53	7	274.53	0	00
13	Nachana	5	175.00	5	175.00	0	00
14	Mohangarh	6	210.00	6	210.00	0	00
15	Sam	15	559.95	9	327.47	6	197.48
16	Fathegarh	11	385.00	10	350.00	1	00
17	Saankada	8	289.08	06	212.20	2	25.00
18	Bhaniyana	14	507.98	12	427.98	2	07.00
Total		**139**	**5764.34**	**116**	**4582.06**	**23**	**445.66**

Appendix-4.3

(Refer Paragraph 4.5)

Expenditure incurred on agricultural and allied works in selected districts

(₹ in lakh)

District	Financial Year	Total Expenditure	Total expenditure on Agriculture & Agriculture Allied Works	Percentage
Banswara	2019-20	34211.85	17767.94	51.94
	2020-21	46979.17	22100.02	47.04
	2021-22	64575.45	29709.36	46.01
	2022-23	52804.97	28377.77	53.74
	2023-24	58148.57	35533.17	61.11
Chittorgarh	2019-20	10281.14	5204.26	50.62
	2020-21	18036.24	9452.00	52.41
	2021-22	17151.95	7967.36	46.45
	2022-23	17590.25	7513.50	42.71
	2023-24	15001.55	8355.24	55.70
Jaisalmer	2019-20	18726.75	5466.55	29.19
	2020-21	15769.00	4149.81	26.32
	2021-22	27740.62	7092.44	25.57
	2022-23	26570.17	6503.76	24.48
	2023-24	39636.73	8209.51	20.71
Kota	2019-20	8582.31	3001.14	34.97
	2020-21	10600.61	4270.04	40.28
	2021-22	8685.40	3669.49	42.25
	2022-23	10127.26	3777.78	37.30
	2023-24	9596.06	3620.91	37.73
Nagaur	2019-20	44939.81	18689.27	41.59
	2020-21	65783.50	26158.75	39.76
	2021-22	100522.55	32845.8	32.68
	2022-23	66017.04	24173.94	36.62
	2023-24	78598.24	22897.90	29.13

Appendix-4.4

(Refer Paragraph 4.8)

Details of works of difference in the period of muster roll and material supply for construction works in selected GPs

S.No.	Name of GP	Name of work	Sanction no. & date	Sanctioned amount (₹ in lakh)	Expen diture (₹ in lakh)	Details of Muster Roll			Details of Bill			Observation
						MR No.	Amount in ₹	Period of MR	Voucher /bill no.	Date of bill	Amount in ₹	
1	Bhoyar (PS-Ghatol, District-Banswara)	(i) Sichai Nali main Road se Homaji/Harda riya ke Khet ki or(12.03.21 / 19.4.24) Work code-27280001011/ IC/ 112908212013	1439/ 22.10.2020	10.88	10.35 completed	74395	1650	12.03.21 to 26.03.21	450	10.08.21	96652	Invoices for Material (Cement, Bajri and Chunai, Pather and Cracer12mm etc.) were of the dates of 19th, 24th , 27th and 31st October 2021 while the last muster roll was completed on 15.10.2021.
						74397	2100	12.03.21 to 26.03.21	454	11.08.21	91585	
						36843	22100	13.08.21 to 27.08.21	476	14.08.21	74800	
						36844	18360	13.08.21 to 27.08.21	964	15.10.21	98000	
						36845	11050	13.08.21 to 27.08.21	993	19.10.21	97150	
						38461	23400	20.08.21 to 11.09.21	1014	24.10.21	85650	
						38462	21060	20.08.21 to 11.09.21	1026	27.10.21	29790	
						38463	14040	20.08.21 to 11.09.21	1044	31.10.21	8400	
						40880	2340	15.09.21 to 29.09.21				
						40878	23400	15.09.21 to 29.09.21				
						40877	22140	15.09.21 to 29.09.21				
						42564	21930	1.10.21 to 15.10.21				
						42565	21715	1.10.21 to 15.10.21				
						42566	25155	1.10.21 to 15.10.21				
						42567	13975	1.10.21 to 15.10.21				

2.	Chirawala gara (PS-Ghatol, District-Banswara)	(i) CC Sadak nirman jivan/Rajeng ke Ghar se Kastura/Galav a ke Ghar tak Buda (20.09.20/ 23.02.2024) Work code-2728001018/RC/ 112908291718	42617/27.3.20	8.98	8.1	43769 49409 49410 51886 51887 51888 51889 51890	15470 23600 16400 14520 14960 15180 14740 4840	20.09.20 to 04.10.20 11.11.22 to 24.11.22 11.11.22 to 24.11.22 02.12.22 to 12.12.22 02.12.22 to 12.12.22 02.12.22 to 12.12.22 02.12.22 to 12.12.22 02.12.22 to 12.12.22	104 106 109 116 125 126 128	21.12.22 22.12.22 24.12.22 28.12.22 14.02.23 16.02.23 19.02.23	104350 103700 60900 57270 45150 276000 23091	Last muster roll was completed on 12.12.22, however, invoices for material was for the dates of 21st, 22nd, and 28th of December 2022. Invoice for Cement bags worth ₹ 2.76 lakh were for the month of February 2023.

Appendix-5.1

(Refer Paragraph 5.7)

Work site visits against targets in test checked districts

District	Year	DPC		ADPC		Executive Engineer		AE		JE	
		Target	WS Visited	Target	WS Visited	Target	WS Visited	Target	WS Visited	Target	WS Visited
Banswara	**2021-22**	120	9	120	73	120	0	120	0	120	0
	2022-23	120	122	120	60	120	42	120	0	120	0
	2023-24	120	28	120	101	120	104	120	0	120	0
Total		**360**	**159**	**360**	**234**	**360**	**146**	**360**	**0**	**360**	**0**
Chittorgarh	**2021-22**	120	10	120	33	120	0	120	70	120	0
	2022-23	120	118	120	119	120	80	120	18	120	0
	2023-24	120	55	120	90	120	173	120	0	120	0
Total		**360**	**183**	**360**	**242**	**360**	**253**	**360**	**88**	**360**	**0**
Jaisalmer	**2021-22**	120	1	120	77	120	0	120	0	120	0
	2022-23	120	53	120	157	120	9	120	0	120	0
	2023-24	120	6	120	122	120	48	120	0	120	0
Total		**360**	**60**	**360**	**356**	**360**	**57**	**360**	**0**	**360**	**0**
Kota	**2021-22**	120	5	120	50	120	0	120	0	120	0
	2022-23	120	90	120	112	120	66	120	0	120	0
	2023-24	120	40	120	95	120	81	120	0	120	0
Total		**360**	**135**	**360**	**257**	**360**	**147**	**360**	**0**	**360**	**0**
Nagaur	**2021-22**	120	6	120	86	120	0	120	0	120	0
	2022-23	120	78	120	91	120	59	120	0	120	0
	2023-24	120	48	120	68	120	105	120	0	120	0
Total		**360**	**132**	**360**	**245**	**360**	**164**	**360**	**0**	**360**	**0**

(Source: Area Officer App data)

Glossary

ADPC	Additional District Programme Coordinator
BRC	Block Resource Centre
BRP	Block Resource Person
CVO	Chief Vigilance Officer
DPC	District Collector-cum-District Programme Coordinator
DRP	District Resource Person
DQM	District Quality Monitoring
EGS	Employment Guarantee Scheme
FTO	Fund Transfer Order
GKN	Gramin Karya Nirdeshika
GP	Gram Panchayat
GS	Gram Sabha
HH	Household
IEC	Information, Education and Communication
JTA	Junior Technical Assistant
MIS	Management Information System
MWC	Mission Water Conservation
NRM	Natural Resource Management
PMAY	Pradhan Mantri Awaas Yojna
PM-SYM	Pradhan Mantri Shram Yogi Mandhan Yojana
PS	Panchayat Samiti
RDD	Rural Development Department
SEGC	State Employment Guarantee Council
SEGF	State Employment Guarantee Fund
SNA	Single Nodal Account
SRP	State Resource Person
SSAAT	Society for Social Audit Accountability and Transparency
SQM	State Quality Monitor
VMC	Village Monitoring Committee
VRP	Village Resource Person

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