

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



## Chapter - 4

### Registration and Employment Generation

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

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

#### 4.1 Registration and Issue of Job Cards

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

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



Source: Operational Guidelines 2013.

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

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

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

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

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

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

Table-4.1: Deficiencies in issue and updation of JCs

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

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

#### 4.2 Employment Generation

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

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

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

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

Source: NREGASoft.

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

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

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

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

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

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

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

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

Source: NREGASoft.

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

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

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

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

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

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

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

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

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

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

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

Sl. No.	Name of worker	Address	Days															Implementation Status
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1	KANKA DEVI	Bank State Bank of India 11821*****	P	P	P	P	P	P	P	P	P	P	P	P	P	12	20/12/2021	X
2	LAUNI DEVI	Bank State Bank of India 34374*****	P	P	P	P	P	P	P	P	P	P	P	P	P	06	20/12/2021	X
3	BALMA DEVI	Bank District Co-operative Bank 002834001*****	P	P	P	P	P	P	P	P	P	P	P	P	P	06	20/12/2021	X
4	BHARTI DEVI	Bank State Bank of India 33670*****	P	P	P	P	P	P	P	P	P	P	P	P	P	12	20/12/2021	X
5	POONAM DEVI	Bank District Co-operative Bank 002834001*****	P	P	P	P	P	P	P	P	P	P	P	P	P	6	20/12/2021	X
6	HEENA DEVI	Bank State Bank of India 33546*****	P	P	P	P	P	P	P	P	P	P	P	P	P	12	20/12/2021	X
7	GEETA DEVI	Bank State Bank of India 33980*****	P	P	P	P	P	P	P	P	P	P	P	P	P	09	20/12/2021	X

Figure-4.1: MR: 2813

Sl. No.	Name of worker	Address	Days															Implementation Status
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1	राधा देवी	Bank Central Bank of India 3013*****	P	P	P	P	P	P	P	P	P	P	P	P	P	14	20/12/2021	X
2	राधा देवी	Bank State Bank of India 34374*****	P	P	P	P	P	P	P	P	P	P	P	P	P	14	20/12/2021	X
3	राधा देवी	Bank State Bank of India 36334*****	P	P	P	P	P	P	P	P	P	P	P	P	P	07	20/12/2021	X
4	राधा देवी	Bank Central Bank of India 3013*****	P	P	P	P	P	P	P	P	P	P	P	P	P	14	20/12/2021	X
5	राधा देवी	Bank Central Bank of India 3013*****	P	P	P	P	P	P	P	P	P	P	P	P	P	14	20/12/2021	X
6	राधा देवी	Bank Central Bank of India 3013*****	P	P	P	P	P	P	P	P	P	P	P	P	P	11	20/12/2021	X
7	राधा देवी	Bank of India 486010100*****	P	P	P	P	P	P	P	P	P	P	P	P	P	14	20/12/2021	X

Figure-4.2: MR: 5136

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

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

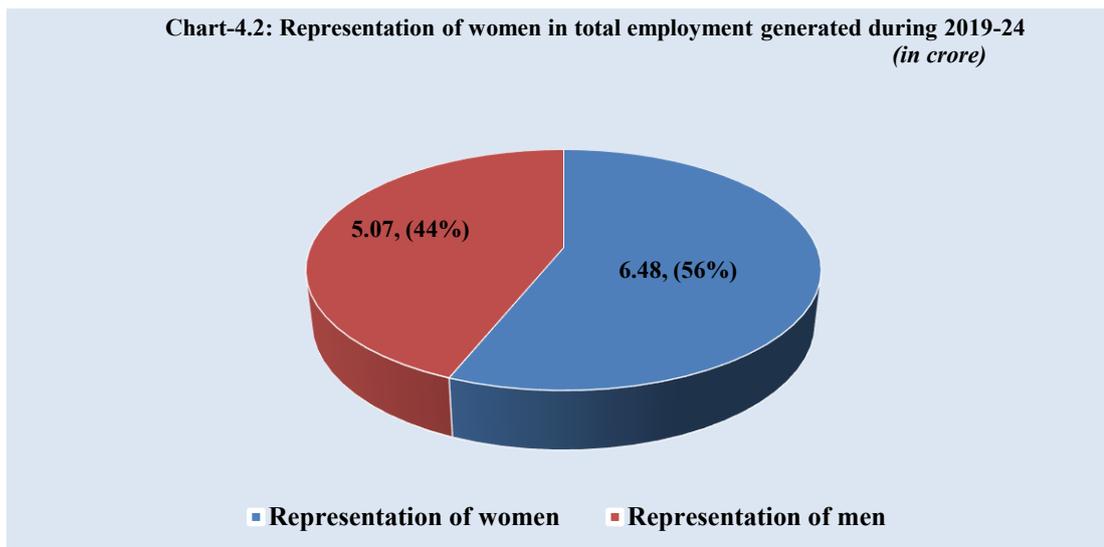
During Exit Conference (January 2025), Secretary, RDD stated that the scheme is demand-driven, but efforts will be made to maximize the number of employment days available to job seekers. Further, in respect of inconsistencies in recording attendance by marking "X" on the MRs, Secretary stated that the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

### 4.3 Representation of Women

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

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

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



Source: NREGASoft.

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

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

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

Analysis of data available on the NREGASoft revealed that:

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

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

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

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

#### **4.5 Conclusion**

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

#### **4.6 Recommendations**

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

