

CHAPTER-V

EMPLOYMENT GENERATION

5.1 Providing Employment

Para 3.2 of the Operational Guidelines, 2013 stipulates that every adult member of a registered rural household whose name appears in the Job Card is entitled to apply for unskilled manual work. There shall be no upper limit on the number of days of employment for which a registered person may apply, or on the number of days of employment provided to him/her subject to a minimum of 150 days per household in a given financial year.



5.1.1 Participation of Women & SC/ST in MGNREGS

Para 3.4(x) of the Operational Guidelines, 2013 stipulates that while providing employment, priority shall be given to women in such a manner that at least one-third (33 *per cent*) of the beneficiaries shall be women who have registered and requested work under the Scheme.

Audit observed that in the six test-checked districts under MGNREGS, women workers generated between 43 *per cent* (Surguja) and 59 *per cent* (Raipur) of the total person-days, exceeding the mandated 33 *per cent* participation rate. At the selected 12 JPs, women's participation ranged from 42 to 73 *per cent*, while at the 48 selected GPs, it varied from 32 to 79 *per cent*. This consistent and substantial participation reflects the active involvement of women in the scheme across all levels in the State. Furthermore, the representation of Scheduled Tribe and Scheduled Caste communities in person-days generation was broadly proportionate to their population in the test-checked districts, with districts such as Dantewada (84 *per cent*), Balrampur (59 *per cent*), and Surguja (63 *per cent*) showing strong participation. Even in Raipur (28 *per cent*), SC/ST participation was comparable to their demographic share, indicating a balanced and inclusive implementation of the employment programme.

5.2 Demand for employment under MGNREGS

Applications for work should generally be submitted to the GP in writing, mentioning the registration number of the JC, date from which employment is required and number of days of employment required.

Audit observed that consolidated data on employment demand was not available in the MIS at the State, District and Janpad Panchayat levels, even though such data was being captured in *NREGASoft*. In 43 out of 48 selected GPs, during the period 2021-24, the MIS recorded employment demands from 50,864 workers for a total of 25.90 lakh person-days. Against this demand, only 17.14 lakh PDs were actually provided, resulting in a shortfall of 8.76 lakh PDs. This shortfall indicates that the GPs were unable to meet the employment demand as mandated under the scheme.

Additionally, in the 48 GPs significant deficiencies in demand register were

noticed. The registers were found incomplete and irregularly maintained, with key details such as the number of days of work demanded and the corresponding dates of demand either missing or not recorded.

Audit could not assess the overall employment demand at the State, District and Block levels due to non-availability of consolidated MIS reports and non-maintenance or improper maintenance of manual demand registers, as envisaged under the provisions of the Act. This deficiency in record-keeping undermines the transparency and accountability of demand-based employment generation under the scheme.

On being pointed out Commissioner, CGREGC stated (November 2024) that the employment demand at state level were not available in MIS.

5.2.1 *Shortfall in providing minimum days of employment*

Detailed status of number of days of employment provided to identified households during 2019-24 is given in **Table 5.1**.

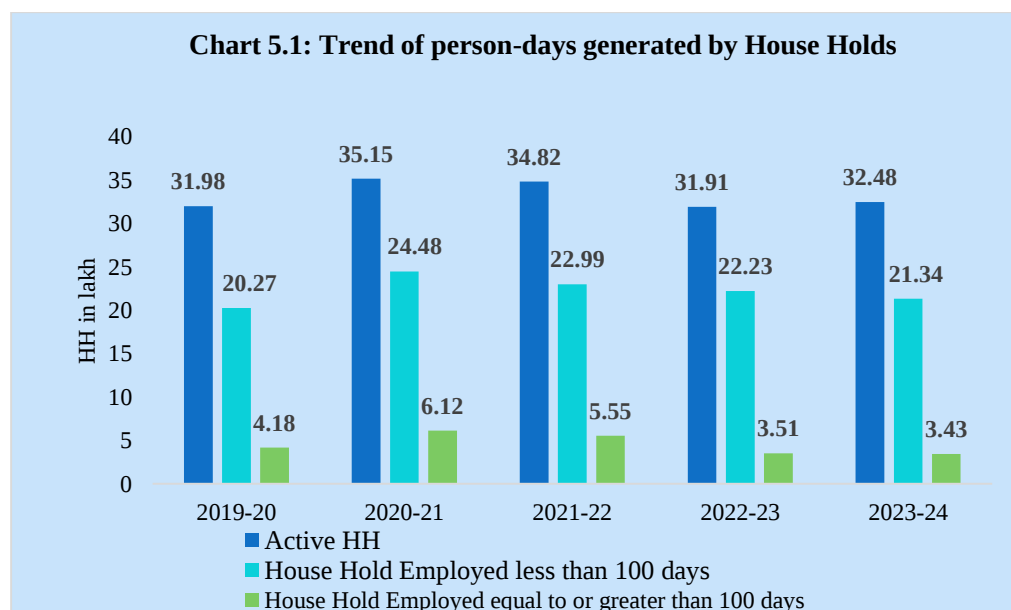
Table 5.1: Employment provided to households in State

(figures in Lakh)

Year	Total Active Job card/HH ¹	Total HH Employed	HH employed for number of days			
			Up to 50 days	51 to 99 days	100 days	More than 100 days
2019-20	31.98	24.45	13.17	7.10	0.23	3.95
2020-21	35.15	30.60	15.19	9.29	0.23	5.89
2021-22	34.82	28.54	14.53	8.46	0.31	5.24
2022-23	31.91	25.74	14.87	7.36	0.26	3.25
2023-24	32.48	24.77	14.47	6.87	0.20	3.23

(Source: MIS)

The status of employment provided is depicted in **Chart 5.1**.



¹ Active Jobcards: Any individual of households who has worked any one day either in the last three financial years or in current financial year.

During the period 2019-24, the number of households provided employment under the MGNREGS peaked in 2020-21, when 31 lakh households received employment. This was the highest across the five-year span and was likely attributable to the increased demand for wage employment during the Covid-19 pandemic. However, a declining trend was observed thereafter, with only 24.77 lakh households receiving employment in 2023-24, further reveals that most households (54 *per cent*) consistently received 50 days or less employment annually. Further, during the entire period from 2019-24, 21.56 lakh HHs were provided more than 100 employment while 1.23 lakh HHs were able to avail the full 100 days of employment, reflecting a significant shortfall in the scheme's intended coverage and disparity in implementation in MGNREGS.

The Government stated (July 2025) that under the provisions of the Act, each household is entitled to 100 days of employment on demand. It was further informed that, within the State, employment is being provided for up to 150 days per household, with the actual average ranging between 51 and 60 days.

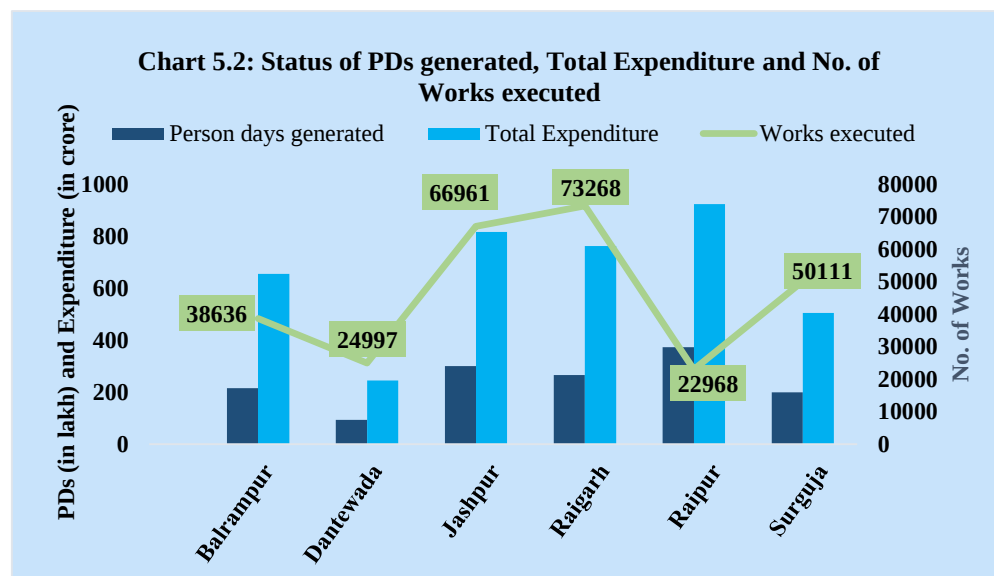
The reply confirms that average employment was provided for 51 to 60 days against the requirement of 100 days of employment per household on demand. Further, the data clearly indicates that only a small proportion of households could avail full employment of 100 days, with the majority receiving less than 50 days annually. Therefore, the implementation has not effectively translated into sustained employment generation as envisaged under MGNREGS.

5.2.2 *Employment generation in Person-days by selected districts.*

The District Programme Co-coordinator has to ensure strict adherence to the principles of the bottom-up approach from planning to approval of the selected shelf of projects by each of the GS in the district. The details of the projected person-days and person-days generated in the six test-checked districts during 2019-24 are given in **Table 5.2**.

Table 5.2: Projected and generated PDs in the six test-checked districts

District	Rural population as on 2011 (in lakh)	Person-days generated (in lakh)	Total Expenditure (₹ in crore)	Number of works executed
Balrampur	6.96	215.22	654.40	38636
Dantewada	4.37	93.95	245.22	24997
Jashpur	7.76	300.40	816.08	66961
Raigarh	12.48	265.33	762.09	73268
Raipur	25.81	372.94	923.57	22968
Surguja	21.17	199.84	504.88	50111
Total		1447.68	3906.24	276941



The performance of selected districts in terms of person-days generated, total expenditure, and number of works executed during 2019-24 revealed that the Raipur district recorded the highest number of person-days generated at 373 lakh and the highest expenditure at ₹ 924 crore, though it executed less works (22,968) compared to other districts. Jashpur and Raigarh followed with 300 lakh and 265 lakh person-days respectively and implemented a higher number of works 66,961 and 73,268 respectively. Balrampur and Surguja generated normal person-days (215 lakh and 200 lakh), with Balrampur executing 38,636 works and Surguja 50,111. Dantewada showed the lowest, with 94 lakh person-days, ₹ 245 crore expenditure, and 24,997 works. Overall, across the selected districts, a total of 14.47 crore person-days were generated with ₹ 3,906 crore spent on executing 2,76,941 works.

The Government stated that (July 2025) the variation in person-days generated and expenditure incurred by districts was according to the number of registered families and their employment demand.

5.3 Non-payment of Unemployment allowances

As per Para 3.5 of the MGNREGA Operational Guidelines, 2013, if employment is not provided within 15 days of application, the applicant is entitled to a daily unemployment allowance of one-fourth of the wage rate for the first thirty days and then half of the wage rate for the remaining period. Section 8(3) of the Act mandates that the State Government shall ensure timely payment of this allowance.

To implement this, the GoCG notified the MGNREG Unemployment Allowances Rules, 2013. Programme Officers must decide on the payment of such compensation within 15 days, record reasons for any rejection in *NREGASoft*, and ensure that approved compensation is processed along with wages through fund transfer orders.

The summarised position of the demand for work and the employment provided per HH at the State level is given in **Table 5.3**.

Table 5.3: Shortfall of employment against demand*(₹ in lakh)*

Year	No. of HHs that demanded work	No of HHs provided work	Shortfall against demand	No. of HHs eligible for allowance
2019-20	29.03	24.45	4.58	Neither the information was available in MIS nor was provided by the Department.
2020-21	34.53	30.60	3.93	
2021-22	31.90	28.54	3.36	
2022-23	29.30	25.74	3.56	
2023-24	27.60	24.77	2.83	
Total	152.36	134.10	18.26	

(Source: MIS data)

During 2019-24, 152.36 lakh HHs demanded employment under MGNREGS against which 134.10 lakh HHs were provided employment thus employment was not provided to 18.26 lakh HHs, indicating a significant shortfall in providing the employment to the HHs. However, no unemployment allowances were paid to these HHs. Further, the GoCG made budgetary provisions of ₹ 2.22 crore for unemployment allowances during 2019-24 but no expenditure was incurred, and the entire amount was surrendered.

Audit noticed that the MIS report shows that unemployment allowance payable, paid and due were recorded as zero for all the districts. However, detailed information on unemployment allowances was available at the GP level in MIS (NREGASoft). The details of test-checked 48 GPs are given in **Table 5.4**.

Table 5.4: Unemployment allowance not paid to workers in selected GPs*(₹ in lakh)*

Year	No. of workers eligible for unemployment allowance	Eligible unemployment days	Unemployment allowance payable but not paid
2019-20	1993	15504	13.64
2020-21	3085	19408	18.44
2021-22	1694	10169	9.81
2022-23	1482	9004	9.18
2023-24	673	4120	4.55
Total	8927	58205	55.62

(Source: MIS data on Panchayat login)

The above table indicates that in test-checked GPs, unemployment allowances amounting to ₹ 55.62 lakh was payable to 8,927 workers but no amount has been disbursed. Total figure of unemployment allowance payable for the entire State could not be computed as the data on the number of eligible households for unemployment allowances was not available in the MIS for JP, ZP and State level. The improper and inadequate data management indicates lack of transparency and accountability in implementation of the scheme.

The Government stated (July 2025) that unemployment allowance is not payable if worker does not report for duty, already completed 100 days of work, or if

employment was not possible due to natural calamities or law and order issues, and number of household eligible for unemployment allowance was nil.

The reply is not acceptable as MIS database at GP level clearly records the unemployment days which were eligible for compensation. However, without recording any specific reasons all cases were considered ineligible to avoid the payment of unemployment allowance leading to denial of entitlements.