CHAPTER-VI

EXECUTION OF WORKS

6.1 Execution of Works under MGNREGS

MGNREGA provides a legal guarantee for at least 100 days of employment in a financial year to every household in rural area as per demand to create assets.

The Status of works under MGNREGS during 2019-24 are given in ***Table 6.1***.

Table 6.1: Status of works during 2019-24 (as of October 2024)

Year	Completed works	Expenditure on completed works *(₹ in crore)*	No. of ongoing/ suspended (incomplete) works	Works sanctioned but not yet started
2019-20	381706	2680.49	347559	130963
2020-21	237117	3674.70	353273	180264
2021-22	214363	3512.40	314657	225987
2022-23	180786	2955.07	312823	311497
2023-24	249603	2691.94	387588	432506
Total	**1263575**	**15514.60**		

(Source: Data compiled from MIS Report (R 6.1) downloaded as of October 2024)

Audit observed from MIS data for the period 2019-24 that out of total 20.83[1] lakh approved/sanctioned works, only 12.64 lakh works (61 *per cent*) were completed with an expenditure of ₹ 15,514.60 crore while 3.87 lakh works were ongoing/incomplete and 4.32 lakh works could not be started (as of October 2024). The main reason for incomplete works were site disputes, change in site and reluctance of beneficiaries and sanctioning of works without proposal /approval of the GS/GPs. The high proportion of incomplete and uninitiated works reflects deficiencies in planning, execution, and monitoring mechanism.

Further, the year wise information on total number of works approved/sanctioned during 2019-24 was neither available in the MIS nor furnished by the Department thereby restricting the audit to assess the efficiency in implementation and utilisation of resources under the scheme.

6.2 Status of incomplete and abandoned works in test-checked districts

The incomplete and abandoned works adversely affected the achievement of person-days sanctioned in the Labour Budget for the respective years. The details of incomplete and uninitiated works during 2019-24 in the six test-checked districts are presented in ***Table 6.2***.

[1] Approved Works = 20.83 lakh {Completed Works (2019-24) =12.64 lakh + Ongoing works as on 2023-24 = 3.87 lakh + Non Started Works as on 2023-24 = 4.32 lakh}

Table 6.2: Status of incomplete works in test-checked districts

Name of the test-checked District	Number of incomplete works (2019-24)	Initiated but incomplete works (up to March 2025)			Expenditure on incomplete works (*₹ in crore*)	Number of closed/ abandoned works	Number of works not started	Completed works
		2019-20	2020-21	2021-22				
Balrampur	5459	120	439	437	122.29	157	13054	33177
Dantewada	3717	112	520	236	55.5	1260	11988	21280
Jashpur	7288	420	625	780	117.65	107	3377	59673
Raigrah	6078	627	877	985	91.03	826	11310	67190
Raipur	5286	590	621	627	148.28	1466	9425	17682
Surguja	5478	686	525	433	63.05	541	17143	44633
Total	**33306**	**2555**	**3607**	**3498**	**597.80**	**4357**	**66297**	**243635**

(Source: Data compiled from MIS Report)

From the above table it may be seen that 3,47,595 works[2] were sanctioned during the years 2019-22 but only 2,43,635 works could be completed, and 33,306 works remained incomplete. Also, 4,357 works were abandoned without creation of intended assets resulting in unfruitful expenditure of ₹ 33.31 lakh. Further, 66,297 works could not be started leading to non-generation of employment. As of March 2025, total 2,555 works (started in 2019-20), 3,607 works (started in 2020-21) and 3,498 works (started in 2021-22) remained incomplete even after the lapse of two to three years. The main reason for incomplete /non initiated works were site disputes, change in sites and lack of fund availability etc.

Audit observed that during 2019-24, the average employment provided to households in six test-checked districts was ranging from 51 to 66 days. The failure to execute works led to non-creation of intended assets and it may impact the scheme goal of providing 100 days of guaranteed employment as envisaged in MGNERGS.

The Government stated (July 2025) that approved works shift to ongoing works once execution starts. Works remained incomplete mainly due to pending material payments for physically completed works, plantation works under maintenance, site changes, land disputes, weather conditions, and lack of interest of beneficiaries. Monitoring is done at various levels, but scheme is demand-driven, completion depends significantly on the participation and willingness of unskilled labourers in GPs.

6.3 Status of convergence works

The projects identified for convergence with MGNREGS should be discussed in the Gram Sabha located in the project area. Activities identified for execution under MGNREGS should be included in the annual shelf of works and would

[2] Sanctioned/Approved works= Completed (243635) + Incomplete (33306) + Not started (66297) + Abandoned (4357) = 347595.

be part of the labour budget. The status of convergence works in selected districts is given in ***Table 6.3.***

Table 6.3: Status of Convergence works in selected districts

(₹ in crore)

Year	No. of works sanctioned under convergence	No. of completed works	No. of ongoing works	Not started works	Total expenditure under convergence
2019-20	97415	55808	38151	3456	108.99
2020-21	56693	24727	26333	5633	121.22
2021-22	41722	15193	19063	7466	119.99
2022-23	38629	11230	17460	9939	125.61
2023-24	65702	15624	39204	10874	166.56
Total	**300161**	**122582**	**140211**	**37368**	**642.37**

(Source: MIS Data)

During 2019-24, three lakh works were sanctioned in the selected six districts in convergence with line departments like Water Resource Development, Public Works, Agriculture, Horticulture, Rural Engineering Services, Forest, PRDD etc. under MGNREGS. However, only 1.22 lakh (40 *per cent*) of works were completed while 1.40 lakh works are still ongoing and 37,368 works could not be started by the line departments as of October 2025.

Audit also observed that out of 336 selected works, 94 were executed in convergence with other schemes in the test-checked GPs out of which 88 works (94 *per cent*) were carried out without being included in the annual work plan and approval from the respective GS was also not obtained. This indicates deviation from planning norms and weak inter-departmental coordination.

The Government stated (July 2025) that as MGNREGS is demand-driven, some works under priority of GoI and GoCG are taken up in the mid-year and approved post-facto. Changes in GP priorities are addressed through subsequent GS approvals to ensure compliance.

The reply confirms execution of convergence works without inclusion in the annual work plan and absence of prior approval of GS reflects deviation from mandated planning procedure.

6.4 Execution of Cluster Facilitation Project (CFP)

Ministry of Rural Development, GoI issued a guideline for Cluster Facilitation Project (CFP) in December 2019 with a vision to address poverty in 117 aspirational districts/backward areas with a strategy of leveraging the synergies of different flagship programme of the Central/State Governments in convergence with MGNREGS through better coordination, planning and its implementation. The entire cost of CFP was to be borne by the GoI. In Chhattisgarh, GoI had identified total 26 Blocks covering 11 aspirational and backward districts for CFP implementation w.e.f. April 2020[3].

[3] Earlier Cluster Facilitation Team Strategy was launched in 2014 and guidelines were issued in 2013 in selected states which was extended up to 2018 for four States including Chhattisgarh.

6.4.1 Delay in operationalisation of CFP in Chhattisgarh

As per Para 17 of the CFP Guidelines, CFP were to commence from 1st April 2020 to 31st March 2023 and the preparatory actions like recruitment, equipment procurement would begin immediately to ensure timely commencement of the project. The project was extended up to March 2025. Although, funds of ₹ 2.30 crore were provided (December 2020) by GoI, the funds could not be utilised during 2020-21 and 2021-22 by GoCG. For implementation of CFP, an HR agency viz. M/s T&M Services Consulting Pvt. Limited was engaged in August 2021 and thematic experts (TE) were deployed in January 2022. Consequently, the CFP remained non-operational for 21 months (up to December 2021) in the targeted aspirational and backward districts.

The State Government stated (July 2025) that initially CFP was launched for 2020-21 to 2022-23, the funds were provided in December 2020 but due to COVID pandemic the selection of TEs was delayed and expenditure could not be incurred. However, funds were utilised from 2022-23.

Although funds had been utilised from 2023 onwards, key deliverables under the CFP remained unachieved, as discussed in the succeeding paragraphs.

6.4.2 Non appointment of Thematic Experts

As per CFP Guidelines, 2019, thematic experts (TEs) at State, District and Block level are mandatory for operationalisation of CFP. The guidelines provide for number of thematic experts required at every level of operation of the CFP unit. As per conditions of the agreement, the HR agency should appoint the required TEs within three months of the signing of the agreement.

Audit noticed that the agreement was signed in August 2021, but no appointment was made within three months (till November 2021) and against requirement of 259 TEs only 13 were deployed by the HR agency in January 2022. The status of appointment of TEs during CFP implementation period is as detailed in ***Table 6.4***.

Table 6.4: Status of Thematic Experts

Thematic Expert/ Position	No. of CFP Units	Required TEs	Person in Position			
			March 2022	March 2023	March 2024	July 2024
State Project Officer (NRM)	01	01	01	01	01	01
State Project Officer (GIS)		01	Nil	01	01	01
State Project Officer (Livelihood)		01	Nil	01	01	01
District NRM Expert	11	11	10	10	11	06
District GIS Expert		11	09	09	09	08
Block GIS Coordinator	26	26	Nil	01	01	01
Block NRM Expert		104	Nil	17	16	09
Block Livelihood Expert (Agri. & Allied)		104	Nil	06	06	02
Total		**259**	**20**	**46**	**46**	**29**

(Source: Data provided by Department and compiled by Audit)

From the above table it may be seen that against requirement of total 259 TEs under CFP only 46 TEs were deployed (March 2024) which further reduced to 29 (July 2024) indicating a shortfall of 89 *per cent*. Further, at block level against 234 TEs only 12 TEs were deployed i.e. the shortfall was 95 *per cent* while in two test-checked blocks Geedam and Lakhanpur, against requirement of 22 TEs only four were appointed. The continuous acute shortfall of manpower may have adversely affected the achievement of deliverables for CFP.

The Government stated (July 2025) that TEs were recruited based on available applications, but appointments were delayed due to the COVID pandemic. Further, the CFP guidelines prescribe uniform and higher educational qualifications for CFP experts at all levels. A request was made to the GoI for relaxation of these qualifications.

6.4.3 Non achievement of the deliverables of performance indicators

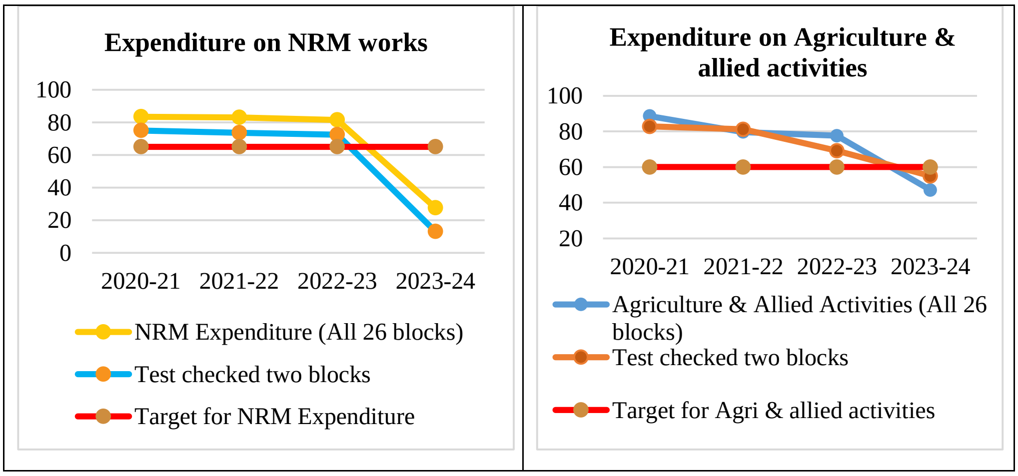
Para 12.1 of the CFP Guidelines provides the criterion for 14 deliverables for CFP, the key deliverables for performance were to be achieved within six or 12 months. Out of 14 deliverables (***Appendix 6.1***) Audit assessed 10 deliverables and remaining four could not be reviewed due to non-availability of MIS Reports. One of the key deliverables for all CFP blocks was to ensure 100 *per cent* payment of FTOs, against this target, 95 *per cent* achievement was recorded. The status of achievement of key deliverables for all 26 CFP blocks and the deficiencies noticed are discussed in subsequent paragraphs.

(i) Expenditure on Natural Resource Management (NRM) works, individual works and agriculture & allied works

As per the CFP guidelines (2019) expenditure on NRM work should reach up to 65 *per cent* of the total expenditure while expenditure on individual works and agriculture & allied works should reach up to 60 *per cent* of the total expenditure at block within six months from the date of commencement of the CFP.

The status of achievement of the above deliverable during 2019-20 to 2023-24 in all the 26 blocks of the State is detailed in ***Chart 6.1***.

Chart 6.1: Details of expenditure on NRM, individual and agriculture works



It is evident that during 2020-21 to 2022-23, NRM expenditure remained above the prescribed limit, ranging between 77 to 83 *per cent*; however, it declined significantly to 27 *per cent* in 2023–24 while in test-checked two blocks it was 72 to 74 *per cent* during 2020-23, which fell to merely 13 *per cent* in 2023-24.

Also, the percentage of expenditure under agriculture and allied activities was 77 to 87 *per cent* during 2020-23 while in 2023-24 it fell to 47 *per cent*. In test-checked two blocks it was 69 to 83 *per cent* during 2020-23, which fell to merely 55 *per cent* in 2023-24. Further, percentage of expenditure on individual works consistently exceeded the target and was ranging from 63 to 75 per cent during 2020-24 this implies that target for individual works was achieved even before the implementation of CFP in these blocks.

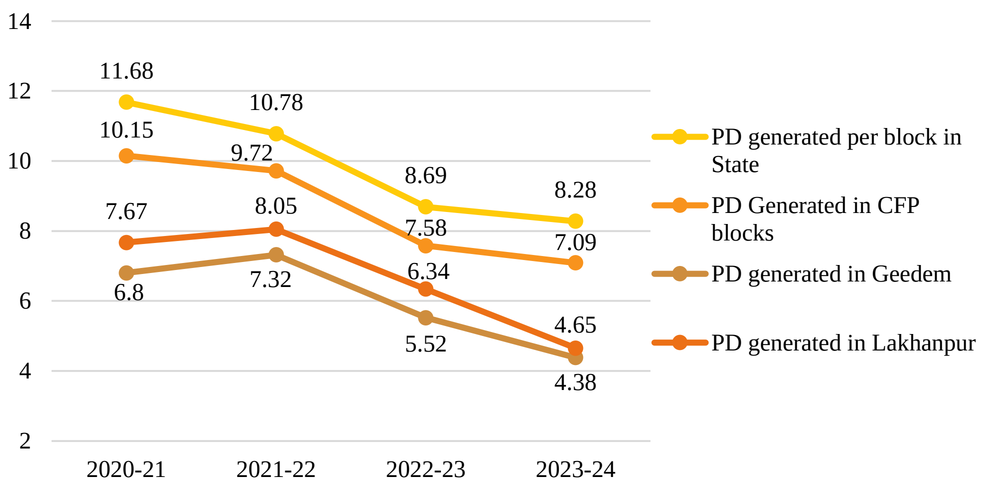
The Government stated (July 2025) that GoI has re-categorised (October 2023) the list of admissible works under the scheme and some works from NRM work list has been shifted to the agriculture and allied works list due to this the desired target could not be achieved in 2023-24. However, instructions were issued to the DPCs for achieving the desired targets.

Reply is not tenable as even after considering re-categorisation of works the desired targets were neither achieved in the NRM nor in the agriculture and allied work categories.

(ii) Performance of the CFP blocks on parameters of Person-days (PD) Generation

As per the CFP guidelines, the performance of the CFP blocks on the parameter of person-days generation should reach upto the State average after 12 months from the date of commencement of the CFP as depicted in ***Chart 6.2.***

Chart 6.2: Comparision of Average PD generation (In lakh)



It is evident that the average PD generation declined from 9.72 lakh to 7.09 lakh during 2021-22 to 2023-24 in CFP blocks. The shortfall in the PD generation ranged between 32 to 47 *per cent* in Geedam while in Lakhanpur it was 25 to 44 *per cent* in comparison to the State average. This shows that the PD generation was always below the state average even after implementation of CFP in these blocks.

The Commissioner replied that of the 26 blocks included under CFP, most of them are in remote and LWE-affected areas, where the new Aadhaar Based Payment System (ABPS) introduced by the GoI faced issues, and as a result, 100 *per cent* person-days could not be achieved.

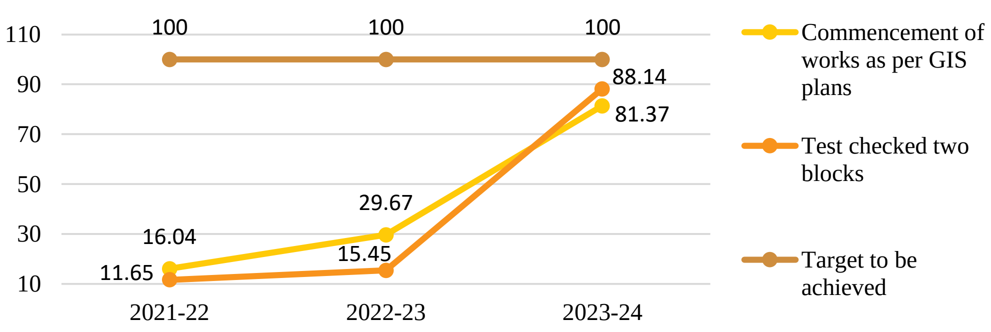
Reply is not tenable as the CFP was implemented only in the backward and aspirational blocks of the state. Moreover, the DBT/ABPS is operational in the State since 2017-18 while it became mandatory from January 2024 under MGNREGS.

(iii) Commencement of works as per Geographic Information System (GIS) plan

As per CFP guidelines, 100 *per cent* works should be commenced as per GIS based plans for all the GPs in the blocks within 12 months form the commencement of CFP.

It is seen that during the period 2021-22 to 2023-24 the commencement of works as per GIS plan has improved from 16 to 81 *per cent*. However, the target of 100 *per cent* could not be achieved in any of the CFP blocks (except Kondagaon). In the two selected blocks this ranged from 11 to 88 *per cent* during the said period depicted in ***Chart 6.3.***

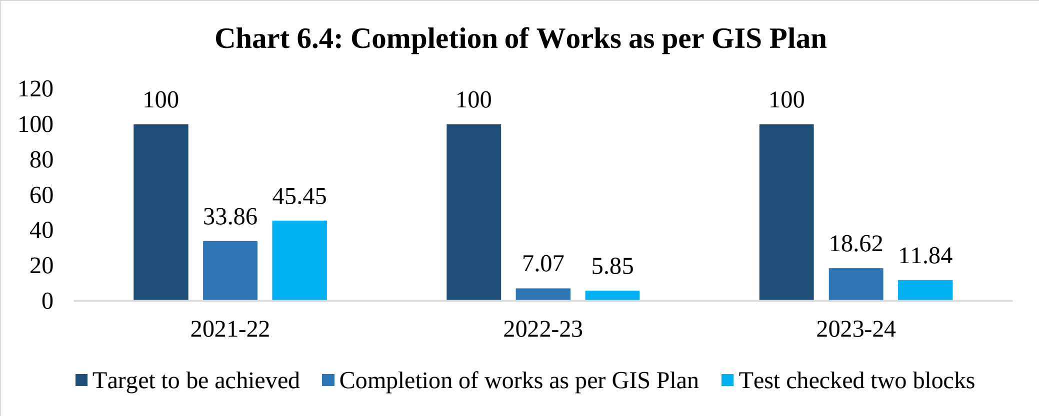
Chart 6.3: Commencement as per GIS plan



(iv) Completion of works as per GIS plan

As per CFP guidelines, 100 *per cent* works taken up as per GIS plan should be completed within 18 months from the commencement of CFP.

It is seen that during the period 2021-22 to 2023-24 the percentage of completion of works within prescribed period of 18 months, taken up as per the GIS based plan, has declined from 34 to 19 *per cent* thus the target of 100 *per cent* achievement could not be fulfilled in any of the 26 CFP blocks. In the two selected blocks this percentage declined from 45 to 12 *per cent* during the said period depicted in ***Chart 6.4.***



(v) Completion rate of work

As per guidelines, the completion rate of the work in the CFP blocks should reach up to national average within 12 months of inception of CFP.

During scrutiny of the MIS reports it was noticed that national completion rate of works was 95 *per cent* and State average was 99 *per cent* during 2019-22. The details of national and state average rate of completion is detailed in ***Table 6.5***.

Table 6.5 Details of completion rate of the works

Year	National average[4]	State average	All 26 CFP blocks average	Geedam block	Lakhanpur block
2020-21	95.28	98.72	97.08	92.05	94.49
2021-22	95.28	98.72	96.04	92.80	81.70
2022-23	79.59	90.01	84.75	80.81	80.42
2023-24	54.53	72.42	56.98	35.74	49.55

(Source: MIS)

It is evident from the above table that during 2021-22 to 2023-24 the average work completion rate in all the 26 CFP blocks declined from 96 *per cent* to 57 *per cent* which was below the state average even after commencement of the CFP. Further, in Geedam the completion rate declined drastically from 92 to 36 *per cent* (2023-24) and in Lakhanpur it declined from 82 to 50 *per cent* after CFP implementation. Thus, the CFP blocks failed to achieve the State as well as National average work completion rate.

The Government stated (July 2025) that in many remote and LWE-affected blocks, due to payment issues under the new system, 100 *per cent* payment for completed works could not be made, and hence project completion certificates could not be issued, although works might be physically completed.

6.4.4 Extension of agreement without performance evaluation of HR agency

As per Para 12.3 of CFP guidelines, the achievement of the deliverable will be reviewed annually and further extension of engagement of the thematic expert

4 Data on National and State level work completion rate for the years prior to 2021-22 was not available.

will be based on the performance of the previous year. The progress of the HR Agency shall be reviewed by a Joint Committee of State Rural Livelihood Mission (SRLM) and MGNREGS. According to clause 14.1 of contract initially contract was signed for 12 months, thereafter, based on the satisfactory performance, the contract could be extended for another one or two years on the same terms and conditions.

Audit noticed that the performance of HR agency was not monitored and evaluated before extension of contract up to March 2024 and renewal of contract up to March 2025 beyond the agreement period of three years. The HR agency failed to deploy requisite number of TEs within the prescribed period of three months (up to November 2021) and even up to the date of audit (as of July 2024) but extensions were granted to the HR agency till March 2025 without any evaluation of its performance. An amount of ₹ 6.56 crore[5] was paid to the HR agency (till July 2024). Thus ineffective contract management affected the implementation of CFP under MGNREGS in the State with no significant improvement in performance of the CFP blocks during the period of audit.

The Government stated (July 2025) that at State level, a committee comprising officials from the SRLM and MGNREGS evaluated the CFP experts based on their performance, their work had a positive impact. After approval and administrative sanction, the contract period with HR agency was extended till March 2025.

Reply is not tenable as contract was extended without ensuring satisfactory performance against the target for key performance indicators as envisaged in the CFP were also not fully achieved.

6.5 Status of Joint Physical Verification of Selected Works

Audit conducted Joint Physical Verification (JPV) of 336 works involving expenditure of ₹ 10 crore in the selected 48 GPs (seven works in each GP). The JPV of works was conducted during September to October 2024 with the field functionaries i.e. *Gram Rozgar Sahayak/Technical Assistants/Gram Sachiv* of the respective GPs.

6.5.1 Wasteful expenditure

As per para 7.1.5 of the Operational Guidelines, only those works can be taken up that result in creation of durable assets and strengthen livelihood resources of the rural poor. The order of priority for works is to be determined within the GPs and reflected in the Annual Plan ratified by the GS.

During the joint physical verification of the selected works, Audit noticed that some assets created under the scheme were damaged and were not in usable condition. Thus, the expenditure of ₹ 29.81 lakh incurred on construciton of these assets rendered wasteful. Instances of wasteful expenditure on works are given below:

(i) Construction of the "Godhi *Mitti* Road" from Bade Bhari to Naya Talab at GP, Godhi, Raipur was started in March 2022 and completed in February 2023 by incurring expenditure of ₹ 4.38 lakh. During JPV it was observed that

5 ₹ 5.38 crore as salary of TEs and ₹ 1.18 crore as service charges

the road was washed away during the subsequent rainy season and was no longer usable.

(ii) Construction of "Tarpongi New *Mitti* Road" at GP Tarpongi, Raipur was started in May 2020, the stipulated period of completion was December 2020. The work was completed in September 2022 with a delay of 21 months with total expenditure of ₹ 5.70 lakh. During JPV, it was observed that the road was not in use due to presence of large potholes and was unsuitable for vehicles and pedestrians' movements.

(iii) *Kutcha* Road Construction Work from Tulsi Ramnath's house to Nakta Talab at GP, Tulsimanpur, Raipur was started in December 2020 with estimated completion period of eight months (August 2021) and completed in April 2024 with a delay of 32 months by incurring expenditure of ₹ 6.10 lakh. During JPV (August 2024) the road was found unusable within just six months of its completion resulting in unfruitful expenditure. The photographs of JPV are given below:

Photo 6.1: Godhi, Raipur 14.09.2024

Photo 6.2: Tarpongi Raipur, 27.08.2024

Photo 6.3: Tulsimanpur, Raipur 28.08.2024

The Government stated (July 2025) that the earthen road appears to have been damaged during the rainy season due to the absence of approved *murum* work, and it is being properly repaired using appropriate technical measures.

(iv) Construction of the SHG Shed at GP, Kolhenjhariya, Jashpur, was started in February 2022 and completed in May 2023 with an expenditure of ₹ 7.05 lakh. However, during JPV, it was noticed that the roof of the shed was missing, and the door was found open. The shed has not been utilised by any of Self-Help Groups (SHGs) since its completion and the structure is not in usable condition. Also, the work was neither identified nor prioritised in the GP resolution, indicating lack of proper planning and assessment of the local needs.

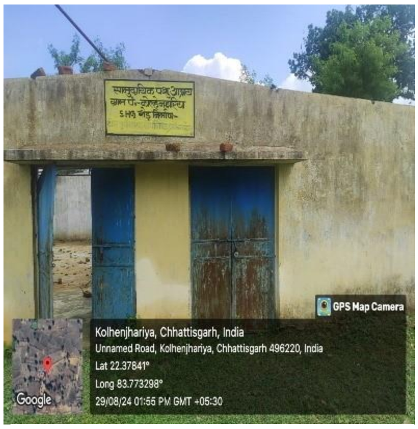


Photo 6.4: Kolhenjhariya, Jashpur 9.08.2024

The Government stated that (July 2025)

during the rains, strong winds and storms caused the upper part (roof) of the SHG shed to break and collapse. This has since been repaired by the implementing agency.

(v) Construction of the *SHG Shed at "Samudayik Pashu Ashray"* at GP Sikrima, Jashpur, commenced in February 2022 with estimated completion period of six months and completed in July 2023 by incurring expenditure of ₹ 6.58 lakh with a delay of 12 months. During JPV, the shed was found locked, with the roof scattered, and bushes growing around it, indicating that the shed cannot be used. Also, the information display board with work details was missing.

Photo 6.5: Sikrima, Jashpur 28.08.2024

The Government stated that (July 2025), GP is an elephant-affected area, the shed is kept locked, and during the rains, strong winds and storms caused the upper part of the SHG shed to break and collapse. This has now been repaired by the implementing agency.

6.5.2 Unfruitful expenditure due to non utilisation of the assets created

Various infrastructures such as working sheds for self-help groups (SHGs), animal shelters like Poultry shed, Goat Shed, Mushroom shed and vermicompost units were developed in *Gothan* premises by incurring expenditure under MGNREGS. During JPV the assets created were found lying idle/unutilised, the cases are as detailed below: -

(i) Idle expenditure on Vermicompost Units

The details of vermicompost units created under MGNREGS found idle during the joint physical verification of the selected works are given below and detailed in ***Appendix 6.2*.**

During JPV, the audit noticed that in five test-checked districts construction of 13[6] vermicompost units was completed with expenditure of ₹ 29.85 lakh during 2019-24 but all units were lying idle (as sample shown in photographs) due to non-ensuring of its operation and maintenance activities through the SHGs. Also, none of these works were approved by GS.

6 Dantewada (1), Jashpur (2), Raigarh (3), Raipur (5) and Surguja (2)

Photo 6.6:Darri, Raigarh 09.09.2024

Photo 6.7:Pandewar, Dantewada 22.08.2024

(ii) Idle expenditure on Animal Shelters

During the JPV, 10 animal shelters constructed during 2021-24 by GPs after incurring an expenditure of ₹ 35.76 lakh were found idle as no livestock farming activities were carried out in the shelters. The photographs taken during Joint physical verification are given below and detailed in ***Appendix 6.3.***

Photo 6.8: Badepaneda, Dantewada 31.08.2024

Photo 6.9: Khapridihkhurd, Raipur 31.08.2024

(iii) Idle expenditure on Segregation Shed & community toilets

The segregation sheds for solid waste management and community toilets were constructed in convergence with Swachh Bharat Mission-Gramin (SBM-G) under MGNREGS, the women Self-Help Groups (SHGs) were to play a significant role in the operation of these sheds and toilets.

During JPV, audit observed that 11[7] segregation sheds constructed during 2019-2024 by incurring expenditure of ₹ 33.75 lakh ***(Appendix 6.4)*** were lying idle for one to two years. Further, five toilets constructed by incurring an expenditure of ₹ 2.35 lakh were found locked and inaccessible, unusable due to poor maintenance and non-availability of water tanks.

The main reasons for idle status of the vermicompost pits, animal shelters, segregation sheds and community toilets were not ensuring operation and maintenance activities through the SHGs/GPs, distance from the habitat, poor construction quality etc. Consequently, the objective of creating the assets to

[7] Balrampur (3), Dantewada (2), Jashpur (1), Raigarh (1), Raipur (4)

provide economic benefits to SHGs and to enhance the cleanliness of rural villages could not be ensured. Photographs of segregation sheds and community toilets taken during JPV are as shown below:

Photo 6.10:Chunapatar, Balrampur 28.08.2024

Photo 6.11:Badepaneda, Dantewada 01.09.2024

Photo 6.12: Khapridihkhurd, Raipur 31.08.2024

Photo 6.13: Darri, Raigarh 14.08.2024

The Government stated that (July 2025) the assets have been constructed under convergence with the Swachh Bharat Mission. The village women SHGs are being authorised to utilise the animal shelters, segregation sheds, vermicompost units for deriving the economic benefits. Also, the GPs have been directed to ensure their use after maintenance.

Fact remained that the assets could not be utilised due to deficiencies in planning, execution, and post-construction monitoring and non-authorising/ handing over of assets to the village women SHGs.

6.5.3 Delay in execution of the selected works

As per para 7.17.1 and para 7.17.5 of Operational Guidelines 2013, for timely completion of works, the works to be executed over more than one year, may be split into annual work elements, with each annual work element given a distinct work identity. The GPs having incomplete works for more than one financial year should first allocate the required labour employment potential for the incomplete works.

Scrutiny revealed that out of 336 selected works sanctioned during 2019-24, 66 works were still incomplete/ongoing (as on December 2024) despite lapse of more than six to 60 months from the stipulated period of completion. Further, out of completed 270 works, 216 were completed with a delay of one to five years with 126 works delayed up to one year, 61 works up to two years and 29 more than two years. The delays were mainly due to site changes, land disputes, delay in payment and lack of beneficiary interest in individual works. This indicates inefficient execution and non-prioritisation of pending works.

The Government stated that (July 2025) delays are mainly due to site shifts, land disputes, rains, and lack of beneficiary interest in individual works, the reasons often unavoidable. MGNREGS is demand-driven, the DPCs may approve new works beyond 20 ongoing ones with due justification, especially for priority assets supporting rural livelihoods.

Fact remains that a significant number of works remained incomplete or were abnormally delayed beyond the stipulated period of construction due to non-compliance to the instructions related with opening up of new works.

6.5.4 Geotagging of MGNREGA Assets

Para 7.16.2 of MGNREGS Operational Guidelines, 2013 stipulates that Geo-tagged time-stamped photographs of each and every work at three stages i.e. the site before the start of work, at intermediate stage and after its completion should be taken and attached to Project Completion Report and uploaded onto *NREGAsoft*. The process of geotagging of asset includes uploading of two photographs of each asset and display of relevant data on *Bhuvan Geo MGNREGA* portal.

The status of assets created and geo-tagged during 2019–24 for 336 works across the selected 48 GPs is presented in ***Table 6.6***.

Table 6.6: Assets created and Geo-tagged of selected works.

Year	No. of Assets created	No. of Assets Geo-tagged			No. of Assets not Geo-tagged		
		Stage-I	Stage-II	Stage-III	Stage-I	Stage-II	Stage-III
2019-20	25	19	18	18	6	7	7
2020-21	63	60	53	47	3	10	16
2021-22	63	60	60	52	3	3	11
2022-23	73	69	65	52	4	8	21
2023-24	112	91	83	42	21	29	70
Total	**336**	**299**	**279**	**211**	**37**	**57**	**125**

(Source: Bhuvan Geo MGNREGA Portal)

Audit observed that, out of 336 selected works, geo-tagged photographs for Stage I, Stage II and Stage III were available for only 299, 279 and 211 works respectively on the Bhuvan Geo MGNREGA portal. The absence of geo-tagging at all prescribed stages indicates gaps in transparency and monitoring of work execution.

The State Government stated (July 2025) that geo-tagging of assets was carried out based on the physical condition of the works.

The reply is not acceptable, as the Government has not provided any specific justification for the non-geo-tagging of assets at the prescribed stages.