CHAPTER-VIII

CONCLUSION AND RECOMMENDATIONS

8.1 Conclusion

The MGNREGS implementation suffered due to lack of baseline surveys and bottom-up planning as envisaged under the guidelines. Without periodic surveys, the Gram Panchayats lacked data on actual employment demand, seasonal work requirements, and livelihood trends. This led to preparation of unrealistic labour budgets and development plans. The mandated participatory planning process and bottom-up approach was largely bypassed as about 86 *per cent* of the works were executed in test-checked GPs during 2019-24 without approval of GS. Labour Budgets and Annual Work Plans were often delayed and finalised without approval from Janpad and Zila Panchayats.

There were significant mismatches between projected, approved, and actual person-days generated due to incorrect assessment of employment demand, unrealistic projections, and arbitrary administrative adjustments that diluted the demand-driven nature of scheme.

Persistent manpower shortages across all levels weakened programme execution. Out of 15,354 sanctioned posts, 21 *per cent* remained vacant, including 35 *per cent* at State and 33 *per cent* at Block levels. Key technical posts like engineers and technical assistants were not adequately filled and the mandated Technical Cell was not established due to non approval of proposed sanctioned set-up by the State Government. Training and capacity-building efforts were negligible, with a 97 *per cent* shortfall in targeted trainings, severely affecting the quality, monitoring, and supervision of works.

Employee Provident Fund contributions of ₹ 29.62 crore remained unpaid, accumulating penalties and interest of ₹ 54.96 crore, out of this ₹ 40 crore was paid from state fund resulting in extra financial burden on State Government and unemployment allowance to over 18 lakh households was largely unpaid, violating statutory entitlements.

During 2019-24, out of 20.83 lakh approved works, only 12.64 lakh (61 *per cent*) were completed, while 3.87 lakh remained incomplete and 4.32 lakh were never started. In the six test-checked districts, over 33,306 works were incomplete and 66,297 were not started. Poor planning, site disputes, and inadequate supervision led to wasteful and unfruitful expenditure (₹ 1.25 crore) in test-checked works and failure to create durable assets.

The Cluster Facilitation Project (CFP), aimed at improving performance in aspirational districts, remained largely ineffective due to delays in operationalisation, under-deployment of Thematic Experts (only 11 *per cent* appointed) and poor achievement of performance deliverables despite payment of ₹ 6.56 crore. Key targets on GIS-based planning, person-day generation, and NRM expenditure were not met. Despite this, extensions of the HR agency's contract without performance evaluation indicates weak governance.

The irregular conduct of *Rozgar Diwas* (only 70 *per cent)* held indicated gaps in community awareness. A core accountability mechanism under the Act i.e. Social Audit was not implemented as per norms with up to 99.97 *per cent* of

Gram Panchayats left unaudited in some years. The monitoring mechanism for quality control of work being executed was largely non-functional during the period of audit due to absence of District Quality Monitoring Cell.

The consistent and significant participation of women indicates their strong involvement in the scheme across the State. The Scheduled Caste/Scheduled Tribe participation was also comparable to their population, indicating balanced and inclusive participation in MGNREGS.

8.2 Recommendations

The State Government may:

- ***Notify baseline data of households based on survey with a cut-off date and strengthen grassroot level planning mechanism by higher involvement of rural local bodies, and provide them with adequate human resources on priority;***
- ***Ensure that works included in annual development plan should have approval of Gram Sabha;***
- ***Ensure timely disbursement of wages and staff payments;***
- ***Ensure documentation of employment demand and timely disbursement of unemployment allowances and integrate demand verification processes within NREGASoft;***
- ***Provide adequate manpower for biannual social audits of all Gram Panchayats and monitor follow up actions closely.***

Raipur
The: 30 March 2026

(MOHD. FAIZAN NAYYAR)
Accountant General (Audit)
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New Delhi
The: 06 April 2026

(K. SANJAY MURTHY)
Comptroller and Auditor General of India