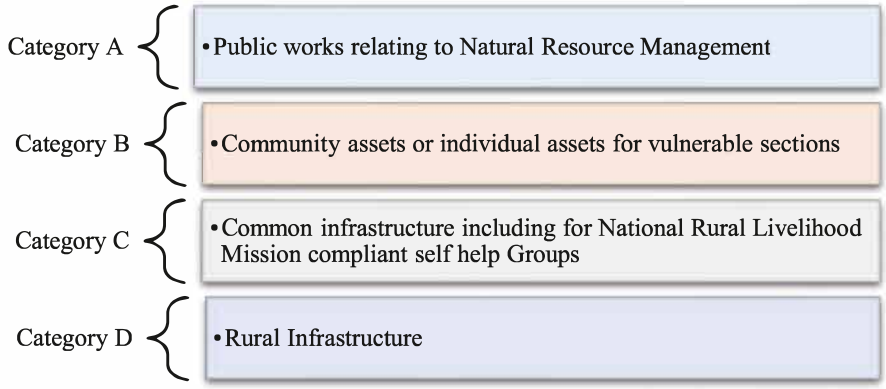
Chapter IV
Execution of Works

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.*

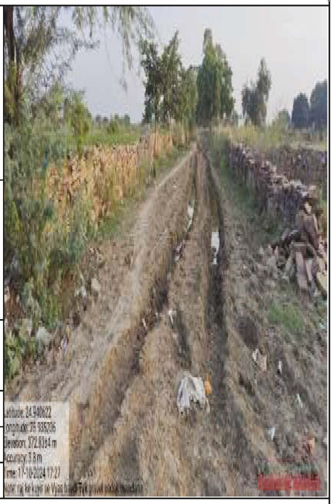
(B) Works not started

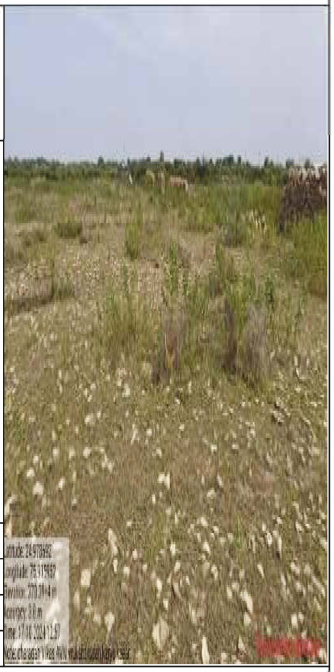
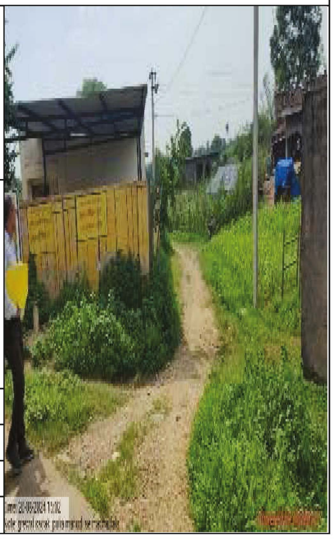
As seen from **Table 4.1**, 1.05 lakh works (5 *per cent*) approved during 2019-20 to 2023-24 in the State were not started as of September 2025, of which 0.51 lakh works (3 *per cent*) were not started for more than three years.

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:

Works not started/ in-progress		
1. **(Block-Ladpura) District-Kota**		
Name of work	'Raj Ke Kue Se Vyas Bawdi Tak Gravel Sadak Tatha Sadak Banane ka Karya', Mandana (Ladpura)	
Scope of work	Scope of work "Earth work, transportation of gravel, laying/spreading of gravel and compaction"	
Sanctioned amount	₹14.91 lakh (August 2022)	
Expenditure	₹1.55 lakh	
Work completed	On going	
Physical verification	October 2024	
Observation	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.	
2. **(Block-Ladpura) District-Kota**		
Name of work	'Sarva Janik Park Nirman Karya Bag Bhumi', Rangpur (Ladpura)	
Scope of work	Levelling and shaping up of wasteland for community	
Sanctioned amount	₹10.00 lakh (23.11.2022)	
Expenditure	₹400 only	
Work completed	On going	
Physical verification	October 2024	
Observation	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.	

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>

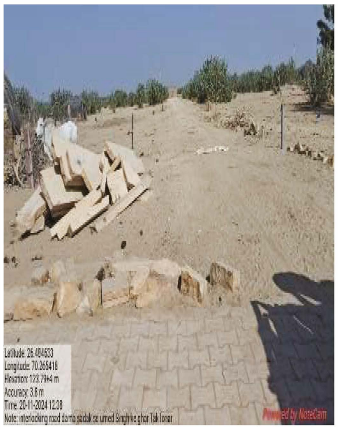
Further, though the above works were shown as completed in the online asset register and have been geo-tagged on the Bhuvan app, however, no photograph of the completed work has been uploaded in the online Asset Register.

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**.

---

[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).

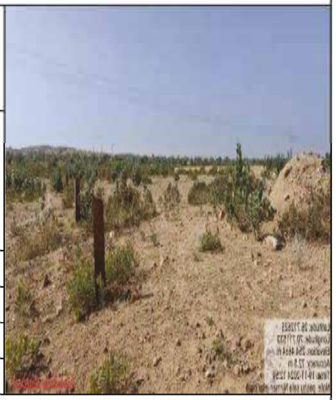
rolls were not intimated to audit by the concerned GPs though called for (October 2024 and May 2025). Thus, genuineness of attendance of labourers engaged through these muster rolls could not be ensured.

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	

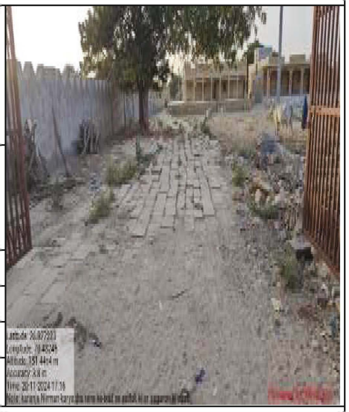
Observation	Top surface of the road was found damaged on the 50 feet stretch of the road. VDO stated that the road got damaged due to rainwater flowing on the road. This is to be viewed with the fact that as per the master circular 2016-17 life of the Gravel Road must be 5 to 10 years.

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.*