Evaluation of Assets Created through MGNREGS

A Field-Based Study in Tiruchirappalli District, Tamil Nadu

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Summary

This report presents a comprehensive evaluation of assets created under the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) in Tiruchirappalli District, Tamil Nadu, mostly during the years 2022–2025. While MGNREGS is primarily known for guaranteeing rural employment, this study shifts the focus towards understanding the effectiveness, equity, and impact of the physical assets generated under the scheme.

The report includes a detailed analysis of both private and public assets such as dug wells, farm ponds, earthen bunds, livestock sheds, roads, tree plantations, and Anganwadi centers. The study employs field surveys, case studies, and interviews to uncover the utility, inclusiveness, implementation discrepancies, and long-term implications of these assets.

The findings of the study highlight several promising aspects of asset creation under MGNREGS. For instance, dug wells have significantly improved access to irrigation for beneficiaries, enabling the cultivation of high-value crops such as jasmine and paddy. Similarly, goat and cow sheds were found to be well-targeted towards marginalized groups, particularly Scheduled Castes, where they contributed to better livestock management and income diversification. However, the study also reveals systemic issues that limit the full potential of these assets. In many cases, private contractors, rather than local MGNREGS workers, were found to be executing the works, which not only violates the core principles of the scheme but also compromises transparency and quality. Additionally, assets such as dug wells and farm ponds often remained underutilized due to the lack of essential complementary infrastructure like electricity connections or adequate water retention measures. In certain villages, politically connected individuals appeared to receive assets over more deserving but marginalized households, pointing to gaps in targeting and accountability. These issues suggest that while asset creation under MGNREGS is impactful in principle, its effectiveness on the ground is heavily influenced by implementation practices and governance mechanisms.

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Evaluation of Assets Created through MGNREGA

1 Introduction

MGNREG Act plays a pivotal role in enhancing the quality of life in rural India by guaranteeing minimum wages through regular employment near people's premises. However, viewing it solely as a means of income generation through wages creates an incomplete picture. Under MGNREGS, labour demand is generated within the village itself, creating wage employment while simultaneously developing infrastructure that benefits the local community. This results in a **win-win situation**, as both income and durable assets are created for the villagers. Yet, when evaluating the scheme's impact, the focus often remains confined to benefits due to wage outcomes, while the significance of the assets created is frequently overlooked, despite being a crucial component of MGNREGA's long-term vision.

This study is centered on the assets created through MGNREGS and aims to provide a comprehensive view of these assets by examining various aspects, including existence, quality of the asset, discrepancies involved, contractor involvement, identifying areas where the asset performs well and areas where it lags, these can provide valuable insights for informed policy decisions and improved outcomes.

2 MGNREGA assets overview

MGNREGA generates employment within villages by engaging workers in the creation of assets that address local infrastructure gaps. The selection of assets under MGNREGA is decided during the Gram Sabha, which is held periodically throughout the year. During these meetings, residents collectively identify and propose assets to address infrastructure gaps in the village. These proposals projects are approved through community consensus in Gram Sabha, receive administrative and technical

sanction from the District Programme Coordinator (District Collector) and then the projects are implemented by village panchayats

Before the 2013 amendment to the MGNREGA Act, workers were engaged solely in the creation of public assets. The amendment marked a significant shift by allowing MGNREGA to be leveraged for the creation of individual assets, to enhance productivity and profitability at the household level.

The amended **Schedule I** allows selected asset-works on private land with following goals:

(i) Improving productivity of lands of households specified below through land development and by providing suitable infrastructure for irrigation including dug wells, farm ponds and other water harvesting structures;

(ii) Improving livelihoods through horticulture, sericulture, plantation, and farm forestry;

(iii) Development of fallow or waste lands of households defined below to bring it under cultivation;

(iv) Unskilled wage component in construction of houses sanctioned under the Indira Awaas Yojana or such other State or Central Government Scheme;

(v) Creating infrastructure for promotion of livestock such as, poultry shelter, goat shelter, piggery shelter, cattle shelter.

(vi) Creating infrastructure for promotion of fisheries such as, fish drying yards, storage facilities, and promotion of fisheries in seasonal water bodies on public land;

Works creating individual assets shall be prioritised on land or homestead owned by households belonging to the:

- *Scheduled Castes*
- *Scheduled Tribes*
- *nomadic tribes*
- *denotified tribes*

- *other families below the poverty line*
- *women-headed households*
- *physically handicapped headed households*
- *beneficiaries of land reforms*
- *the beneficiaries under the Indira Awaas Yojana*

and after exhausting the eligible beneficiaries under the above categories, on lands of the small or marginal farmers as defined in the Agriculture Debt Waiver and Debt Relief Scheme, 2008 subject to the condition that such households shall have a job card with at least one member willing to work on the project undertaken on their land or homestead

3 Data Collection

Secondary Data:

MGNREGA has made all relevant information publicly accessible through its official website, including comprehensive details of the assets, which facilitated the selection of Gram Panchayats (GPs) for the survey.

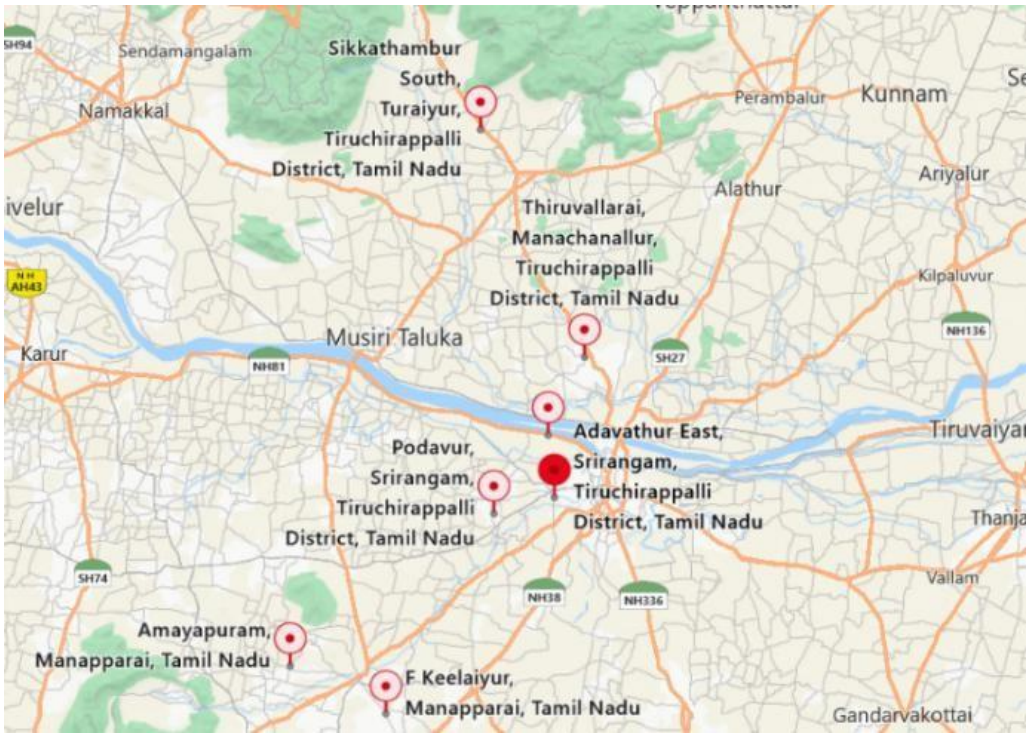
Primary Data Collection:

The Social Audit Society of Tamil Nadu (SASTA) conducts audits of MGNREGA works implemented in the previous financial year, with the objective of promoting transparency and accountability. These audits are carried out by a team consisting of Village Representatives (VRPs) and One Block Resource Peerson (BRP), under the supervision of District Resource Person (DRPs).

Each BRP is tasked with covering all the villages in their respective block, typically auditing one village per week with the help of 5 VRPs. At the end of each audit, the findings—highlighting any misappropriations or discrepancies—are discussed in a Gram Sabha, based on which resolutions are passed and social audit report is finalized.

This study is conducted along with the SASTA audit team, allowing for a close observation of the audit process and the nature of irregularities uncovered at the grassroots level.

The survey is conducted in the Gram Panchayats (GPs) of Tiruchirappalli, a central district in Tamil Nadu, where the Cauvery River serves as a primary source of irrigation. The choice of assets within a particular GP is highly dependent on its geographical characteristics. For instance, villages located near a river tend to have better groundwater levels, making them suitable for constructing dug wells. In contrast, villages farther from water bodies require assets that support water harvesting, like ponds, soak pits. So, the GPs are carefully selected based on the geographical features of the village and the total expenditure incurred on asset creation in the Previous Financial Years, to ensure enough assets are present for study. Within each selected Gram Panchayat (GP), a sample of assets is randomly selected to ensure representation across different asset types, subject to the availability of the respective beneficiaries.



Villages that are surveyed

4 Basic Details of the Survey

District	Tiruchirappalli
Blocks	Manikandam, Andhanallur, Thoraiyur, Manachanallur, Manapparai, F. Keelaiyur
Villages	Adhavathur, Allur, Podavur, Thiruvellarai, Amayapuram, F.Keelaiyur
Assets Surveyed	Cow Sheds, Goat Sheds, Dug wells, Earthen Bunds, Farm Ponds, Roads, Tree Plantations, Anganwadi Centre, Water Channels
Asset creation years	2022-2025
Number of Private Assets Surveyed	54
Number of Public Assets Surveyed	13
Survey Instruments	Survey Questionnaire, Informal interview with beneficiaries
Days of Survey	14

Basic Details of the Survey

Village	Block	Expenditure in Lakhs for FY (24-25)
Adavathur	Manikandam	140
Allur	Andhanallur	113
Podavur	Andhanallur	144
Amayapuram	Vaiyampatti	270
F.Keelaiyur	Manapparai	210
Thiruvellarai	Manachanallur	114

5 Research Design

To evaluate the assets, a structured questionnaire was administered to individual beneficiaries. For private assets, the respective owners were interviewed directly. In the case of public assets, the beneficiary residing in the closest proximity was approached to provide feedback. The evaluation relied on multiple parameters, including the existence of the asset, its usefulness, quality, beneficiary eligibility, involvement of contractors, and the use of machinery. These parameters helped develop a comprehensive understanding of each asset's effectiveness and implementation. In addition to the questionnaire, informal interviews were conducted with beneficiaries to identify existing gaps in the assets, which can help in better policy decisions for better asset outcomes.

Operationalizing each parameter:

Existence: Physically checking if the asset exists.

Rating: We asked the individual to rate the asset based on its quality of asset on a scale of 1 to 5

1- Very Poor
2- Poor
3-Average
4-Good
5-Very Good

Useful: Binary variable indicating whether the asset is useful or not.

Eligibility of the beneficiary: In case of private assets like Earthen Bund, Cow Shed, Goat Shed, the priorities should be given to the under-privileged SCs and STs, and then to the marginal and small farmers, so for each asset, we evaluated whether the beneficiary is a deserving one or was selected based on political connection. Since this can’t be asked from the beneficiary, it is inferred using the perception that the surveyor gets at the time of the interview.

Contractor: Involvement of Contractors as an implementing agency and using workers from outside of MGNREGA should not be done, so we asked the beneficiaries whether the Contractor was part of the asset creation.

Involvement of Machinery: Work such as the construction of a Pond should be done using manual labour, but sometimes it is done using machinery like JCBs so that the work is done easily and the cost of the JCB is split across the workers this is a clear case of violation of the act, so we tried asking that as well for assets that can be done using Machines.

Positives and setbacks:

Apart from answering the listed evaluation questions, the core objective of this survey lies in conducting a comprehensive **asset-wise analysis**, identifying both the strengths and shortcomings of each asset created under MGNREGA. This involves going beyond surface-level indicators to understand how each asset functions in practice, the contextual challenges involved in its implementation and maintenance, and the lived experiences of the beneficiaries.

The findings can help in policy recommendations and strategies for improving the effectiveness and utilization of MGNREGA assets and enhancing the productive engagement of its workforce.

6 Evaluation of assets

6.1 Dug wells



Dug Well with Beneficiary

Farmers often emphasize that the profitability of agriculture is closely tied to the availability of water. High-return crops such as paddy, jasmine, and other flower varieties rely heavily on a consistent and surplus water supply to remain profitable. Villages located near riverbanks or large ponds are particularly suitable for constructing wells, as these regions generally have higher groundwater levels. The presence of a larger water catchment area, combined with elevated groundwater tables, creates ideal conditions for the regular and timely replenishment of water. These substantial water reserves can be extracted using high-capacity motors, enabling crop diversification and increasing the productivity of the land.

General Detail of the Dug-wells Surveyed

Number of Wells Surveyed	12
Presence of the asset	100%
Percentage of People found it to be useful	100%
Work done by the Contractor	100%
Percentage of beneficiaries found to be eligible	75%
Rating (1 – 5 scale)	4.58
Average Amount Spent for a well	8,20,000

Usefulness of the Dug well:

Since dug wells significantly increase water availability, all beneficiaries unanimously considered them to be highly useful. In most cases, the land was inherited from their fathers and subsequently divided among siblings. As a result, entire families often depended on a single shared well. This shared usage reduced the amount of water available to each individual, limiting their ability to cultivate high-yielding and profitable crops.

Prior to the construction of the new wells, 6 out of the 12 individuals surveyed relied on old shared wells, 3 depended on borewells, and the remaining 3 relied entirely on rainfall or surface water. Notably, 6 of the 12 had left their land barren due to the lack of adequate water access.

Following the creation of assets, most beneficiaries began cultivating multiple crops such as paddy, jasmine, and a vegetable suitable for that milieu. Jasmine and similar flowers were particularly common, as they provide a steady income for up to nine months of the year, daily, helping farmers manage their daily expenses. Despite price fluctuations — ranging from ₹80 to ₹800 per kg — jasmine remains a profitable crop, provided it receives a consistent water supply: once a week during the monsoon and twice a week in the scorching summer. Paddy was another popular crop choice, driven by both market demand and household consumption needs. Being water-intensive, paddy is typically grown during the Kuruvai season. Farmers rely on a combination of dug wells and water from irrigation channels to meet the high water requirements of paddy cultivation.

Thus, dug wells have directly contributed to increased individual incomes by enabling the cultivation of water-intensive and high-value crops.







Multi-cropping using Dug wells

Wells: A half-done asset!!!

Wells act as natural water catchment systems that are regularly replenished by groundwater. However, to make use of this water, farmers require motors to pump it into their fields. This becomes a major challenge, as many farmers lack access to electricity. Electricity connections for agricultural use are provided based on a priority list, and some farmers have been waiting for over a decade for approval. To bypass this delay, farmers can opt for a fast-track process by paying ₹3,00,000 in cash, which guarantees a permanent electricity connection — with free electricity for a lifetime — within six months. Of the 12 farmers surveyed, three already had electricity connections, six relied on diesel motors, two had paid for the fast-track option, and one used a horticulture connection that required a ₹30,000 deposit, with subsidized electricity rates. All interviewees unanimously agreed that wells are only effective when paired with a reliable electricity supply. Diesel motors, though widely used, cost ₹600–₹700 per day to operate, significantly reducing farming profits. Since paddy requires consistent irrigation, many farmers without electricity either grow paddy only during the Kuruvai season, when canal water is available, or avoid it altogether due to the high out-of-pocket costs for diesel. While some shift to less water-intensive crops, many still value cultivating paddy for the satisfaction of consuming what they grow themselves. Of the 12 farmers, 4 were cultivating paddy even during the survey time (non-Kuruvai season) without relying on water from channels. All four had access to free electricity, which enabled them to utilize their irrigation assets effectively, underlining the need for electricity for better outcomes. Whereas the other 8 were relying on horticultural produce, which is less water-intensive and primarily grown for commercial purposes.

Case Study: Well, not used well!!!



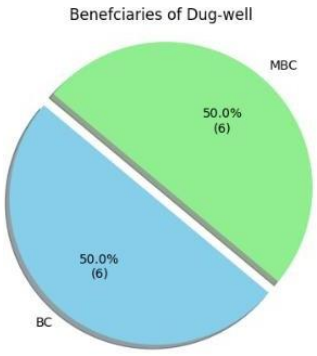
Durai, son of Krishnaswamy, is a farmer from Sikkathambur village in Thuraiyur Block. His wife serves as the MGNREGA mate for the Panchayat. Before receiving the asset, Durai relied on a shared family well and cultivated low water-consuming crops like chillies and *thattai* (used as cattle feed).In 2022, he was allotted a dug well under the MGNREGA scheme. However, due to the lack of an electricity connection, he has been unable to use the new well. At the time of the visit, he continued to irrigate his *thattai* crop using the old shared well. "This well will only be useful if I get free electricity — otherwise, it's just wasted land and wasted effort," he remarked. He further explained that the high cost of diesel makes it unviable to operate the well regularly, but it could make a significant difference if a free electricity connection were provided. Despite his frustration, Durai remains hopeful. He mentioned that electricity connections are sometimes approved in batches for entire districts, and he believes that if such approval comes through soon, he will finally be able to make effective use of the well.



Unused Dug well

Who gets the well?

Among the 12 observed dug wells, 6 beneficiaries belonged to the Backward Class (BC) category and 6 to the Most Backward Class (MBC). Notably, none were from Scheduled Castes (SC) or Scheduled Tribes (ST). According to MGNREGA guidelines, private assets should be prioritized for the most vulnerable farmers, starting with SCs and STs, followed by marginal and small farmers. Although all selected beneficiaries fell under the eligible categories of small or Marginal Farmers, the lack of representation from SC and ST communities raises serious concerns about the prioritization process. Key reasons for this poor representation appear to be social discrimination, lack of land ownership among SC/ST households, high Out-Of-Pocket expenses, and limited awareness of the scheme. Ideally, the allocation of wells should be announced publicly in the Gram Sabha, where all eligible individuals can submit their requests. Based on these requests, a priority list is expected to be prepared by the Panchayat. In practice, however, this list is often created without a standardized process and appears to be influenced by the biases of the elected officials and block administration. During field visits, a Sarpanch openly stated, "*We can't put to the public. If everyone knows, they will all opt for it. People will be disappointed if someone else gets it and he/she does not, so we decide who should be prioritized*." This lack of transparency directly undermines the purpose of the scheme. Among the 12 beneficiaries, one was a practicing lawyer, another a former union leader of the block, and one appeared to be from an affluent family background — all of which go against the basic intent of supporting the most vulnerable farmers.



Category-wise Beneficiaries of Dug-well

Role of Contractors in Well Construction

Ideally, the implementation agency for MGNREGA should be the Gram Panchayats (GPs), with the actual work carried out by MGNREGA workers. However, in all 12 observed cases of well construction, private contractors were found to be executing the work. These contractors may have secured the projects either through informal tenders or connections with GP or Block-level officials.

This practice appears to be widespread and normalized among the public, many of whom are unaware that it constitutes a violation of MGNREGA guidelines. The current arrangement is often seen as more convenient because, in principle, the beneficiary is expected to bear the construction costs upfront and later receive reimbursement through the MGNREGA system. However, with well construction costing around ₹8 lakhs, it is financially unfeasible for most vulnerable beneficiaries to pay out of pocket. As a result, contractors take full charge of the construction process and recover the reimbursed amount once it is credited to the beneficiary's account.

6.2 Farm Pond



Farm Pond

Farm ponds are another category of private assets created under MGNREGA, and they serve multiple purposes depending on the intentions and needs of the beneficiaries. Primarily, they are used to store water for irrigation, helping farmers manage water availability during dry spells and ensuring better crop productivity. In some cases, farm ponds function as water harvesting structures that promote groundwater recharge through percolation, contributing to the sustainability of local water resources. Additionally, a few beneficiaries have also explored aquaculture as a means of livelihood, using farm ponds to raise fish and generate supplementary income. Thus, beyond their immediate utility, farm ponds have the potential to support long-term water security and rural livelihoods when implemented effectively.

General Details of the Farm Ponds that are surveyed

Number of Farm Ponds Surveyed	9
Number of Closed Ponds	3
The number of Ponds that exist during the field visit	6
Number of Ponds reported to be Useful	5
Ponds that are said to be constructed by JCB	2
Average usefulness Rating out of 5	1.75
Average Amount Spent per pond	1,24,000

Aquaculture in Farm Ponds:

Aquaculture is emerging as a potential livelihood avenue for some beneficiaries under MGNREGA through the creation of farm ponds. Out of the nine individuals who had constructed farm ponds, four intended to pursue aquaculture as a business venture. However, the outcomes indicate that mere interest and asset availability do not necessarily translate into profitability. Several critical factors influence the success of aquaculture in these ponds—namely, the availability of water, the nature of the soil, and the depth of the pond. A reliable water source is essential to maintain adequate water levels, compensating for both evaporation and percolation losses. Moreover, the soil should not be overly sandy or dry, as this leads

to excessive percolation and water loss. The depth of the pond is equally important, as fish require cooler water temperatures to survive; shallow ponds expose fish to higher surface temperatures, making them more susceptible to death. These technical aspects must be considered during the planning and implementation phases if farm pond-based aquaculture is to become a viable and sustainable livelihood option for rural beneficiaries.

General Details of the Farm Ponds Intended for Aquaculture

Number of Ponds Intended for Aquaculture	4
Number of ponds that are Closed	1
Number of Ponds used for Aquaculture	1
Number of ponds that are Present but will be closed in the future	2

A pond intended for Aquaculture, but has been closed now



As per the MIS, the pond was constructed but later closed as aquaculture was found to be infeasible. Additionally, due to its proximity to residential areas and the presence of children nearby, there were safety concerns that someone might accidentally fall into the pond. Consequently, the pond was closed.

Case Study – Aquaculture: A failed attempt!!



In 2023, a farm pond was sanctioned for Hemalatha, wife of Senthilkumar—an ex-ward member from Adavathur village in Manikandam block, Tiruchirappalli—with a total spent amount of ₹1,40,610. The primary objective of constructing the pond was to initiate aquaculture as a livelihood activity. However, the venture did not yield any monetary benefit and resulted in a reported loss of over ₹30,000 which was used to purchase fish and their feeds.

The key reason for this failure was the lack of subject knowledge regarding aquaculture. Although the beneficiary was interested in fish farming, he lacked understanding of the essential physical and environmental conditions required for successful aquaculture. In particular, the pond was constructed with insufficient depth, which led to the overheating of water during the summer months. Since the surface water is directly exposed to the sun, shallow ponds tend to heat up quickly, making the environment unsuitable for fish, ultimately leading to their death.

Additionally, the pond's boundaries were reported to be unstable, with continuous erosion enlarging the pond beyond its original dimensions and weakening its structure. While a borewell was present to supply water, it could not compensate for the other limiting factors.

Furthermore, the construction was carried out using a (JCB), bypassing MGNREGA workers, indicating a deviation from mandated implementation guidelines. The beneficiary acknowledged that his prior position as a ward member may have influenced the approval of the asset.

Frustrated by the lack of success and mounting costs, the beneficiary is now considering reverting the land if the situation does not improve. This case highlights a critical gap in the implementation of private assets under MGNREGA—namely, the absence of technical support and scientific planning. It underlines the need for expert inputs in site selection, design, and training for aquaculture practices to ensure that the assets created are both sustainable and economically beneficial.

Case Study: A Successful Aquaculture Model in Thiruvellarai



A successful Aquaculture Model in Thiruvellarai

Amid several cases of underperforming farm ponds, one notable success story emerged from Thiruvellarai, a Gram Panchayat in the Manachanallur block. Although our study focused on assets created within the last three financial years, this particular pond—constructed in 2016 under MGNREGA—stood out as an exception. Identified by MGNREGA mates as a rare positive example, it piqued my curiosity to understand what set it apart from the many others that failed to deliver their intended outcomes. When local mates were asked about other farm pond assets in the area, they reported that most had either been closed or deemed unproductive. In contrast, this pond remained functional and continued to benefit its intended users. Several factors contributed to its success. With a depth of approximately 10 feet, the pond maintained cooler water temperatures essential for fish survival. It was surrounded by trees, which provided shade and helped reduce evaporation. A nearby borewell ensured a regular water supply, meeting the ecological requirements for aquaculture. The beneficiaries enjoyed a steady income from fish rearing for two to three years. As the structure began to deteriorate over time, they took proactive measures to deepen the pond and reinforce its eroded boundaries, restoring it to its functional state. When visited recently, small fish were already visible in the pond, and the beneficiary expressed optimism about a better yield in the coming months.

Case Study: Mass Construction of Farm Ponds in Vaiyampatti Block

During the field visit to Vaiyampatti block, a surprising trend emerged—36 farm ponds at individual lands had been constructed, each measuring 15x15 feet with a depth of just 0.5 meters, and costing approximately ₹1,70,000 each. While asset creation under MGNREGA typically follows a bottom-up process—from Gram Sabha discussions to approvals at the Panchayat and Union levels—this case appeared to reflect a top-down coercive approach, with decisions seemingly imposed by the Union on the Block level.

The extent of this pressure became evident when a mate from the area shared that she had resigned from her position due to the Union's insistence on identifying individuals to take up farm pond projects. In her cluster, she struggled to find anyone genuinely interested in constructing a pond, indicating a serious mismatch between local needs and imposed asset choices.

From the beneficiaries' perspective, farm ponds were often viewed as land wastage, particularly in individuals without borewells or wells, where land could otherwise be used for rain-fed cultivation during the monsoon. Some individuals with wells acknowledged the ponds' potential for enhancing groundwater recharge during rains, but still expressed dissatisfaction with the trade-off of productive land for storage purposes.



Pond created in FY 24-25



Pond created in FY 23-24

So are the ponds a waste of Human efforts?

Manapparai and Vaiyampatti blocks, located in the dry zones of Tamil Nadu, are situated far from the Cauvery River and face chronic groundwater scarcity. Farmers here mostly depend on rain-fed agriculture, while some rely on deep tube wells—ranging from 600 to 1500 feet—for irrigation. Predominant crops such as cotton and chillies require relatively low water inputs, but even these crops remain vulnerable in the absence of reliable water sources.

While the last three years have seen modest improvements in agricultural outcomes due to favorable monsoons, long-term water security remains fragile. In this context, farm ponds can serve as vital water harvesting structures, capturing monsoon runoff, supporting irrigation during dry spells, and contributing to groundwater recharge. When viewed collectively, these ponds function not merely as private assets but as public goods that can improve the village's overall groundwater levels and enhance resilience against drought.

However, this should not be interpreted as a justification for coercive implementation practices. Asset creation under MGNREGA must always be voluntary and demand-driven, aligned with the genuine interest and consent of the beneficiaries. While many beneficiaries perceive farm ponds as a poor use of their private land—especially in the absence of borewells—their collective environmental benefits, such as groundwater recharge and drought resilience, position them as valuable public goods.

A more effective and sustainable strategy would be to prioritize the construction of ponds on public lands, which removes the land trade-off burden from individuals while still fulfilling the crucial role of water harvesting and groundwater recharge. However, the availability of suitable public land for pond construction is scarce. Moreover, the effectiveness of a farm pond largely depends on its location. Ponds should be strategically constructed in connection with existing village water channels, rather than

in silos, to ensure that excess runoff is directed into them—thereby enhancing water harvesting and overall utility.

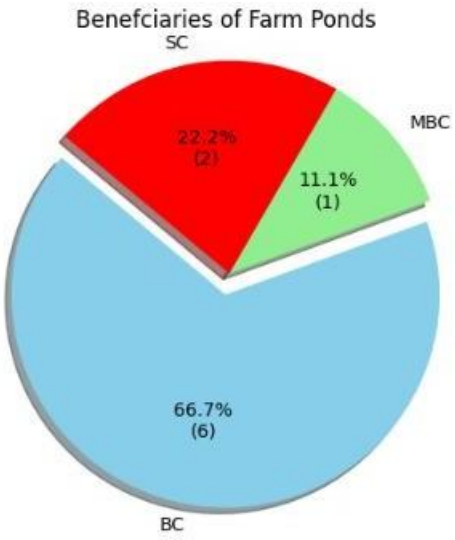
Use of Machinery in Pond creation

In 2 out of the 9 ponds assessed, beneficiaries openly stated that JCBs (earthmovers) were used for excavation. One beneficiary explained that, given the rocky and compact soil conditions, it is nearly impossible to dig the pond manually. He further mentioned that such work is only feasible during the rainy season, when the soil becomes softer and easier to excavate.

Interestingly, the use of JCBs was not only driven by physical constraints but also by economic considerations. Excavation using machinery is significantly cheaper compared to the labour costs incurred through MGNREGA. To navigate this, an informal arrangement has emerged in some cases: the cost of hiring the JCB is shared among the MGNREGA workers, allowing the excavation to be completed quickly. In contrast, workers still receive their wages despite putting in fewer labour hours.



Ponds in Rocky soil



Category of the beneficiary

6.3 Earthen Bund

Earthen bunds are temporary elevated soil structures constructed along the boundaries or within agricultural fields. Their primary purpose is to **retain water within the field**, helping improve moisture retention and reduce runoff. In some cases, bunds are also used to **divide fields into smaller plots**, making them more compatible for cultivating different crops or for better land management.



Earthen Bunds

General Details of the Earthen Bunds

Number of Assets Surveyed	14
Asset Presence	100%
Percentage of people found it to be useful	100%
Average Rating out of 5	3.8
Average Amount Spent per Land	1,28,000
Beneficiaries who found to be ineligible	3
Category Info	BC-8 MBC-4 SC-2
The number of beneficiaries who did not work at the site	2

Usefulness Of Earthen Bund:

When earthen bunds are not allotted under MGNREGA, beneficiaries reported that they typically construct them on their own before the sowing season. This involves working alongside family members and hiring additional labourers for about a week, which results in out-of-pocket expenses averaging ₹15,000 to ₹20,000. For marginal farmers, such costs create a significant financial strain and add to the recurring burden of land preparation every year.

In this context, the allocation of earthen bunds under MGNREGA is highly valued by farmers. It reduces their operational costs, particularly for land and water management, and enhances their ability to carry out timely agricultural activities.

Earthen Bunds: A case study from Allur, a village on the banks of Kaveri

Balakrishnan, a resident of Allur village, situated near the banks of the Kaveri River, was allotted earthen bunds under MGNREGA during the Financial Year 2024–25. At the time of the interview, he was actively engaged in plantation work under MGNREGA. Upon request, he willingly accompanied me to his agricultural land where the bund had been constructed, offering an opportunity to directly observe the asset and its condition.



Beneficiary of the Bund

When asked about the usefulness of the earthen bund, Balakrishnan explained that such bunds are usually reconstructed before each cultivation cycle, as they tend to deteriorate over time due to erosion. He shared that the newly constructed bund under MGNREGA was highly beneficial, especially given that his land is connected to water channels from the Kaveri River. The bund acts as a vital infrastructure support, enabling him to effectively utilize water during the Kuruvai season, when water is released from the Mettur Dam, allowing him to cultivate water-intensive but profitable crops. In previous years, he typically managed the bunding work with the help of family members over 5–6 days and also hired additional labourers. For his one-acre land, the cost of creating the bund independently would have been around ₹10,000, which he described as a significant

financial burden. The support from MGNREGA not only eased this cost but also ensured timely land preparation, directly contributing to improved agricultural prospects

Thiruvellarai: A village with no Earthen Bund:

All the villages surveyed had earthen bunds undertaken under MGNREGA, with one notable exception—Thiruvellarai, a Gram Panchayat in Manachanallur Block. When asked about the absence of any earthen bunds in the village, local mates explained that the approvals were granted only after the cultivation season had ended. As a result, no one in the village was able to make use of the scheme, rendering the asset creation ineffective due to poor timing and lack of synchrony with the agricultural calendar.

Cost Discrepancy in Earthen Bund Construction: A Critical Concern

One of the key findings from the assessment of earthen bunds is the significant discrepancy between the cost incurred under MGNREGA and the amount that beneficiaries reported spending when constructing similar bunds on their own in previous years. The actual expenditure per bund is often nearly 7 to 27 times higher than what individuals typically spent when not supported by the scheme.

Cost Discrepancy in Earthen bund

Amount that would have been self-spent if not allotted	Amount Spent through MGNREGA	Cost Multiplier (MGNREGA / Self-Spent)
50000	139368	2.7
15000	137811	9
5000	138718	27.7
5000	139637	27.9
10000	56989	5.7
8000	48720	6
10000	162521	16
15000	171274	11.5
20000	168322	8.5
15000	146106	9.8
20000	140070	7
15000	157615	10.5

Interpreting Cost Discrepancies: The Role of Self-Reporting, Productivity, and Ground Realities

While the data reveals a significant discrepancy between MGNREGA expenditures and the self-reported costs of constructing earthen bunds, it is important to consider the context behind these figures. One key factor contributing to this gap is the nature of self-reporting. Beneficiaries often recall and estimate previous expenses from memory, which may lead to underreporting or rough approximations rather than precise calculations.

Additionally, in the absence of government support, families typically rely on unpaid household labour to construct bunds. This labour contribution—though extensive—is not monetized and therefore not

reflected in the reported figures, making the actual effort appear far cheaper than formal implementation.

Despite these factors, the difference in costs remains excessive in many cases, questioning the productivity of MGNREGA workers and warranting scrutiny. In one instance, when a beneficiary was asked how much it would have cost to build the bund on his own, he replied with a smile, *"If I tell you that, you won't do this in the future."* He then shared that it could have been completed for ₹20,000, while the recorded cost under MGNREGA was ₹1.4 lakh. He also added that the labour was partly used for desilting weeds and maintaining the field, not just for bund construction, violating the intent of the scheme.

According to MGNREGA guidelines, labour on private lands—such as for bund construction—should be permitted only when the land is not currently cultivable, with the intention of making it agriculturally productive and thereby improving the livelihood of small and marginal farmers. The scheme is thus envisioned as a developmental intervention, not just routine maintenance.

However, during the field visits, it was observed that in 12 out of 14 cases, earthen bunds were constructed on already cultivable land, often reworking existing bunds rather than creating new structures. Only two cases complied with the original intent of the law—by creating bunds on previously unused or uncultivable land to initiate agricultural activity.

6.4 Cow Shed / Goat Shed

Livestock, particularly cows and goats, play a crucial role in sustaining rural livelihoods. Cows provide a steady source of income through dairy production and serve as a form of informal financial security, acting as liquid assets during family emergencies. Goat rearing, on the other hand, is more common among the poorest and most marginalized households—such as SCs, STs, and small and marginal farmers—due to its low maintenance and high market value, especially for meat.

Under MGNREGA, livestock sheds—both for cows and goats—are provided free of cost to individuals who already own the animals and possess suitable land for construction. Priority is given to economically and socially disadvantaged groups. The size and type of shed are determined based on the number and nature of livestock owned.

Cow sheds serve multiple functions: they ensure a dry, sheltered space for cattle, especially during the monsoon, reducing exposure to infectious diseases and supporting consistent milk production. Most sheds include graded flooring to enable proper drainage and prevent water stagnation—critical for maintaining hygiene and cattle health. These sheds also offer dry storage for straw, preserving its nutritional quality as fodder.

In addition to economic benefits, milk also meets the family's nutritional needs, particularly for children. Goats, being easy to rear and quick to sell, serve as a financial buffer for urgent needs, such as medical emergencies or educational expenses.



Cow Shed



Goat Shed

General Observation of the Sheds

General Observation from the Cow Shed

Total Number of Assets surveyed	11
Asset Present	100%
Asset used at the time of the interview	7
The asset was useful in the past, but is not used now	4
Category	BC-2, MBC-1, SC-8
Average amount spent per Cowshed	1,80,000
Average Rating out of 5	3.72
Percentage of people found to be useful	100%
Percentage of Assets built using contractor	100%

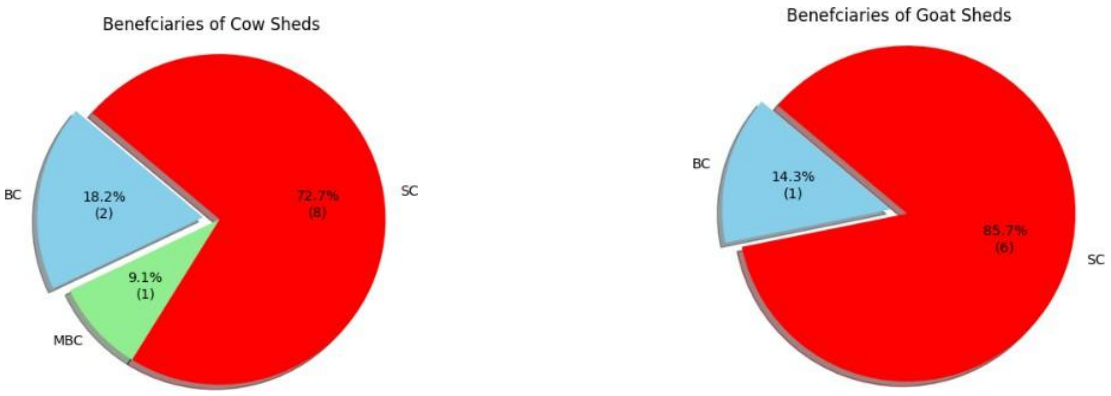
General Observation from the Goat Shed

Total Number of Assets surveyed	8
Asset Present	100%
Asset used at the time of the interview	6
The asset was useful in the past, but is not used now	2
Category	BC-2, SC-6
Average amount spent per Goat Shed	2,15,000
Average Rating out of 5	3.75
Percentage of people found to be useful	100%
Percentage of Assets built using contractor	100%

Targeting and Usefulness of Livestock Sheds: A Well-Implemented Asset under MGNREGA

Like other private assets under MGNREGA, cow and goat sheds are officially prioritized for SCs and STs, but what sets them apart is that this targeting is not only on paper—it is clearly reflected on the ground. Of the eight goat sheds surveyed, seven were allotted to SC beneficiaries, and among the twelve cow sheds, eight were owned by SCs. Most of these sheds were found in Dalit colonies, constructed in close proximity to the beneficiaries' homes. They were allotted to individuals who had a piece of land to build the shed, and had formally applied for the asset.

Notably, five out of eight goat shed beneficiaries and four out of twelve cow shed beneficiaries were landless, underlining the scheme's success in reaching marginalized, land-poor households. Among those who received cow sheds, four beneficiaries did not have any shed infrastructure prior to construction, while seven others had alternate shelters. For those without any prior shelter, the new asset represented a significant improvement in livestock management, reducing vulnerability to adverse weather and disease.



Distribution of Category of Beneficiaries of Cow and Goat shed

Before the sheds were built, goats were often kept inside cramped houses or under trees, exposing newborns to dog attacks and other dangers. Beneficiaries noted a sharp reduction in such risks after the construction of sheds. These structures are also used for storing livestock fodder, agricultural tools, and produce, adding to their multi-functional value.





Other uses of Cow Shed and Goat Sheds

All respondents reported the sheds as useful, though some raised concerns about deteriorating construction quality. All sheds were found to be constructed by contractors, and in one Gram Panchayat, a single contractor was responsible for all sheds, making quality heavily dependent on individual contractors.

A bribery of 5000: A case study from Chinnakattukulam





Cow Shed and Goat Shed surveyed in Chinnakattukulam

Chinnakattukulam, a Dalit colony in Thiruvellarai Gram Panchayat of Manachanallur Block, received approval under MGNREGA for the construction of goat and cow shelters specifically targeted for Scheduled Castes.

In total, the Gram Panchayat was allotted 10 goat sheds and 8 cow sheds, with each goat shed costing approximately ₹2,25,000 and each cow shed ₹2,07,378, as per official records. However, during field interviews, all four sampled beneficiaries reported that they were required to pay ₹5,000 to the Gram Panchayat to initiate the construction process. They claimed this practice was widespread, with every individual allotted a shed reportedly paying the same amount to start construction. Furthermore, the sheds were constructed by contractors using non-MGNREGA labour, despite the scheme's mandate to employ MGNREGA workers. Beneficiaries also stated that the labour. component credited to their accounts under MGNREGA was collected back by the contractors, indicating a possible misallocation of funds and a violation of program guidelines.

6.5 Roads



While cities are rapidly transforming into smart cities with seamless access to infrastructure and services, rural areas continue to face deep deficits in basic amenities, most notably roads. In the rural milieu, where poverty predominantly prevails, even a well-placed road can bring about transformational change in the daily lives of people. Road connectivity eases access to education, healthcare, markets, and employment—services that form the backbone of individual and community well-being.

Broadly, three types of roads are constructed under the scheme: WBM (Water Bound Macadam) roads, Paver Block roads, and CC (Cement Concrete) roads.

- WBM roads are made by compacting layers of stone and gravel bound by water. They are low-cost and easy to construct using local materials and labour, but they are not all-weather roads and often deteriorate during monsoons.

- Paver block roads use interlocking concrete blocks laid on a compacted sub-base. When constructed properly, they function as all-weather roads, especially in areas with moderate traffic and good drainage. They also help in water percolation and are relatively easier to maintain.
- CC roads (Cement Concrete roads) are the most durable and weather-resistant, suitable for areas with high rainfall or heavy use. Though costlier, they require less maintenance and ensure year-round connectivity.

General Details of the Roads that are surveyed

Number of Roads Surveyed	8
Number of Roads in Dalit Colonies	2
Presence of the Asset	100%
Percentage of Assets found to be useful	100%
Average Rating out of 5	3.6
Percentage of Roads built by Contractor	100%

Case study: A Road to Freedom !!!

I recently visited a village called **Sunnambukarapatti** in **Adavathur Gram Panchayat** to see a **WBM (Water Bound Macadam) road** that was built about a year ago under MGNREGA. On the same street, there was an **Anganwadi centre**, and I got a chance to talk to the Anganwadi worker who has been working there since **2011**. She shared her experience and said that she had been asking for a proper road since **2012**, but it was built only last year. Before the road was made, things were very difficult, especially during the **monsoon season**. The street used to get filled with water and become muddy and slippery. Small children couldn't walk on it. So, the parents would carry their children till the Anganwadi or leave them at the end of the street, and the **Anganwadi worker also had to help carry the children to the centre**. It was tiring and risky for both the parents and the worker, but there was no other way to reach the Anganwadi. She also told me that there was an **aided school** on the same street, with about **200 to 300 students**. The children faced the same problem, especially when it rained — the road was full of water and mud, and going to school became difficult and unsafe.

WBM Road







School and Anganwadi centre along the road

After **more than ten years of waiting and requesting**, the road was finally built under MGNREGA last year. The Anganwadi worker was very happy and thankful. Now, children can easily and safely reach both the Anganwadi and the school. Parents are also free from the fear of carrying their children through the muddy path.

Case study: Roads that increased agricultural productivity!!

During our visit to F. Keelaiyur, a Gram Panchayat in Manachanallur block, I came across a WBM road constructed under MGNREGA in 2021. The road, measuring 1.4 km in length, was built at a cost of approximately ₹31,00,000 and connects the two habitations of Pitchankattupatty and Thoppampatty. When we interviewed the beneficiaries in Pitchankattupatty, they shared that before the construction, there was only a narrow walking path, barely wide enough for one person at a time. To access essential services such as government schools, Anganwadis, and Primary Health Centres (PHCs) in Thoppampatty, residents had to walk the full 1.4 km, often through difficult terrain.







Fallow lands are now being used for Agriculture

The road passes through cultivable land on either side, and the construction of this road has significantly transformed the local economy. Earlier, due to the lack of access for vehicles, farmers couldn't install borewells or transport farming equipment, forcing them to rely solely on rain-fed agriculture and cultivate low-profit crops. However, post-construction, at least six farmers have installed borewells, enabling them to grow water-intensive, high-profit crops like paddy.

Additionally, the road has facilitated the use of agricultural machinery, which has greatly eased the harvesting process. Farmers who once had to carry their yields manually to their homes now use vehicles, making the process more efficient and improving both their income and quality of life.

Apart from this, a few residents living near the road expressed satisfaction with the road construction but raised a concern that, during the process, water pipelines near their habitation were damaged. As a result, they now have to travel a considerable distance to access drinking water.





Habitations near the road

General Issues Observed in Road

One of the recurring concerns observed across all road assets was the involvement of contractors. In every case, the construction work was carried out entirely by contractors using non-MGNREGA workers, with no participation from local job card holders. The only visible indication of MGNREGA involvement was the mandatory board placed near the asset, with no real community connection to the work itself.





Compromised Quality of Assets

While WBM roads are considered a cost-effective option, several quality-related issues were noted. The top layer of soil often erodes during the rainy season, resulting in exposed hard stones that make the roads slippery and unsafe for pedestrians and vehicles alike. These roads, though functional initially, tend to deteriorate rapidly during monsoons, questioning the sustainability and durability of such investments.

6.6 Tree Plantations:

With the aim of enhancing green cover in rural areas, tree plantations are undertaken under MGNREGA on both private and public lands. If implemented at scale and with proper care, such interventions can play a crucial role in mitigating the impacts of climate change, especially by sequestering excess atmospheric carbon.

While the intervention may appear simple, it holds immense environmental value. However, the long-term and intangible nature of its outcomes often leads to it being overlooked or undervalued in policy and implementation. In the face of a global climate crisis, localized, low-cost solutions like tree plantations deserve greater recognition and prioritization, not just as an employment activity, but as a critical climate adaptation strategy.

Avenue Tree Plantation: These are small-scale plantations carried out along roadsides, near ponds, and in other public spaces. The objective is to beautify rural landscapes, provide shade, and contribute to localized ecological balance.

Massive Tree Plantation: These involve the planting of 4,000 to 5,000 trees on large stretches of public land, aimed at creating green ecosystems that offer long-term benefits such as carbon sequestration, soil conservation, and microclimate regulation.

Nursery Support and End-to-End Implementation:

The sourcing of saplings for plantation activities is also managed under MGNREGA through block-level nurseries. Each block typically maintains a dedicated nursery that ensures a steady and localized supply of saplings for tree plantation activities across the Gram Panchayats (GPs) within its jurisdiction.

This system enables end-to-end implementation of the plantation ecosystem—starting from raising saplings in nurseries, to plantation on public or private lands, and continuing through post-plantation care such as watering, fencing, and maintenance. By handling the entire supply chain within the MGNREGA framework, the programme not only promotes environmental sustainability but also generates continuous employment opportunities at every stage of the plantation cycle.



Nursery at Andhanallur Block

Common threats to ATPs and MTPs!!!

Despite their long-term environmental potential, tree plantations under MGNREGA face several ground-level challenges that affect their survival and growth. Both Massive Tree Plantation (MTP) and Avenue Tree Plantation (ATP) are vulnerable to climatic conditions such as heavy winds and intense rainfall, which can uproot or damage young saplings.

Moreover, since these plantations are located in open rural areas, they are highly susceptible to grazing by cows and goats, often leading to stunted or failed growth. Another critical challenge is the need for regular watering, especially during the early stages of growth. Without a continuous allocation of maintenance work, saplings are left unattended, reducing their chances of survival.





ATPs Kept along the Roads

Case Study: MTP - A half-done attempt in Keelaiyur Village !!

Under MGNREGA, a Massive Tree Plantation activity involving 5,000 saplings was undertaken in F. Keelaiyur, a village in Manachanallur Block, near the public school. The saplings were sourced from the local MGNREGA nursery, and the plantation was carried out with a total labour cost of ₹3.81 lakhs in the financial year 2023.

However, the ground reality was concerning. During the field visit, only around 100 saplings were found to be alive, and most of these had been recently replanted under the maintenance component of the same work sanctioned earlier. On interviewing the residents and nearby workers, the primary reason cited for the poor survival rate was animal grazing, particularly by cattle and goats. The fencing installed around the plantation was weak, allowing animals to easily enter and damage the saplings, resulting in a substantial loss of public resources and human effort.

This case underlines the critical need for durable fencing, regular maintenance, and community engagement to ensure the effectiveness and sustainability of plantation efforts under MGNREGA.



Poorly Done MTPs

6.7 Soak Pits: Water Harvesting at Doorstep

To promote groundwater recharge in water-scarce areas like Manapparai, individual soak pits have been allotted to households under MGNREGA. These pits were unanimously reported as useful by all beneficiaries. Typically constructed just outside the house, they are designed to capture wastewater generated from daily activities such as washing utensils or bathing children.

The water is first directed into a sedimentation chamber, where dust and solid particles settle out. The relatively clean water then flows into the soak pit, where it gradually percolates into the ground, thereby contributing to local groundwater recharge. Since these wastewater disposal points are used daily, the soak pits function consistently and effectively, making them a simple yet impactful intervention for improving water management at the household level.



Individual: Soak Pits

While the end goal appears beneficial, the means of achieving it raise serious concerns. A total of 94 soak pits have been allotted to the village, with each pit costing approximately ₹1,500 for MGNREGA labour and ₹10,265 for materials, amounting to a total expenditure of ₹10,99,800 (₹10,265 × 94). However, none of the pits were constructed by MGNREGA workers as mandated. Instead, a private contractor executed all the work, and the labour costs meant for job card holders were allegedly redirected to the contractor.

6.8 Anganwadi

A Well-Made Anganwadi physical Infrastructure facing institutional failures!!

An Anganwadi centre was constructed in Amayapram Gram Panchayat of Vaiyampatti Block in the year 2023, at a total cost of ₹11,97,000. The new facility was built to replace the old structure, which had deteriorated to a condition unfit for use.



Old Anganwadi in Front of the New Anganwadi Building

General Observations

Is the asset completed	Yes
Does the asset have Child-Friendly Toilets?	Yes
Does it have Water and Electricity Supply	Yes
Was it Done by the Contractor	Yes
Was it Done by an MGNREGA worker	No
Was Worker Present at time of interview	Yes
Was Helper Present at time of interview	No





New Anganwadi with child Friendly toilets

During a visit to an Anganwadi Centre in Amayapram GP, while the Anganwadi helper was not present, the Anganwadi worker shared several concerns regarding the functioning of the centre. She mentioned that the centre lacked a water supply at the time of construction, and it was only after repeated requests to the Panchayat that the issue was addressed. However, she pointed out that three other Anganwadi Centres in the same area still do not have access to water, despite being constructed with child-friendly toilets that remain unused—serving more as a showcase than a functional facility.

While each Anganwadi is supposed to have two staff members—a worker and a helper—this centre had only one, forcing the lone worker to handle all responsibilities alone, including cooking meals, teaching, and caring for the children. This workload becomes especially unmanageable during emergencies. She further revealed that the helper had been reassigned to another Anganwadi Centre where both the previous worker and helper had retired and the positions remained vacant. Despite having an injured leg and medical advice to rest, she continues to report to duty, as her absence would directly impact the children and there is no substitute to fill in for her.

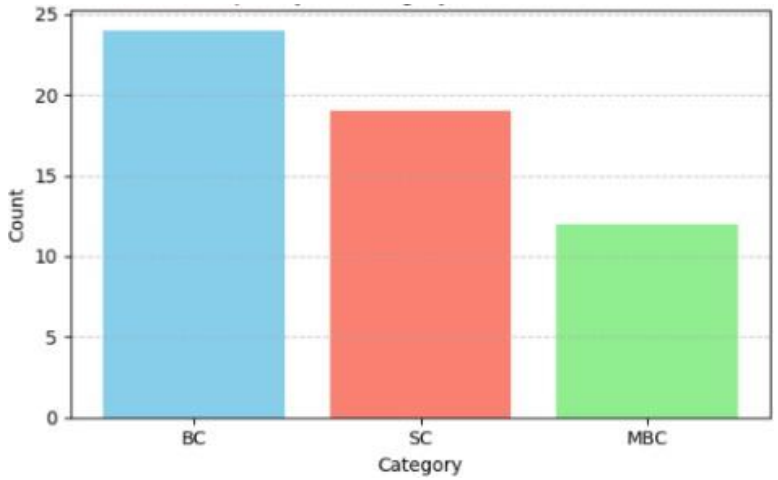
This situation reflects a deeper institutional failure, where infrastructure development is not matched by adequate staffing and support, ultimately depriving frontline workers of their basic rights, including the right to take leave. While Anganwadi Centres are designed to nurture the nutritional and cognitive development of rural children, they must be strengthened not just through physical infrastructure, but also by resolving structural and administrative bottlenecks that affect service delivery and worker well-being.



Anganwadi Kids

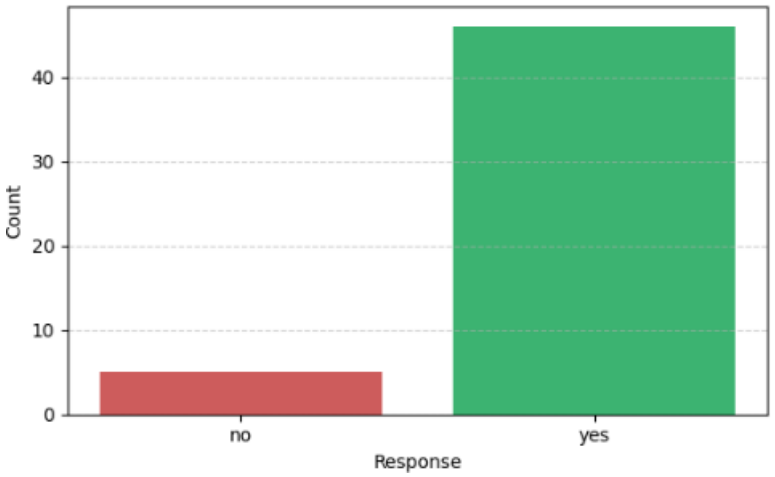
7 Private Assets – Rating, Usefulness and Beneficiary selection

Though the surveyed assets may be subject to sampling error, private assets—particularly cow and goat sheds—appear to be well-targeted toward Scheduled Castes (SC). However, other categories of individual assets require improved representation to ensure equitable distribution among SC/ST beneficiaries. The plot below shows the distribution of the social categories among individuals who own the private assets being surveyed.



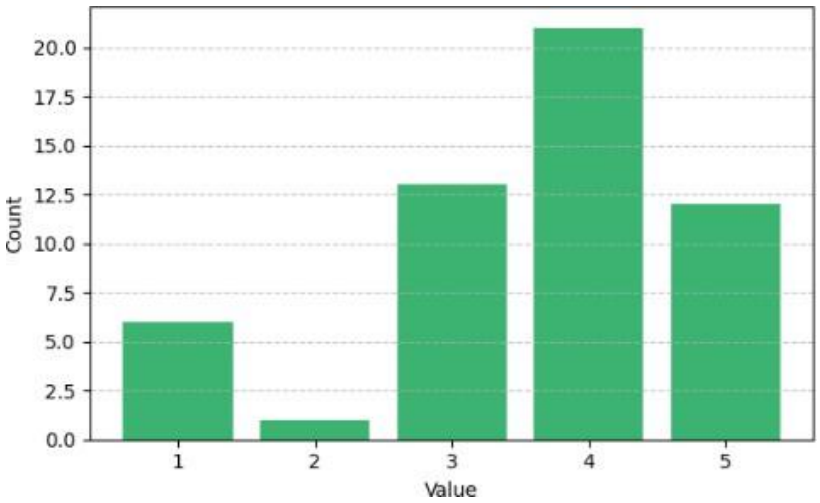
Category Wise Beneficiaries of Individual assets

While private assets such as cowsheds, goat sheds, dug wells, and earthen bunds were generally perceived as useful by beneficiaries, farm ponds intended for aquaculture were often regarded as ineffective. Here is the distribution of the Response for the usefulness of the private assets.



Frequencies of Beneficiaries found the asset to be useful

Most assets received ratings around 4 out of 5, indicating that private assets, overall, tend to perform well in meeting beneficiaries' needs. Here is the distribution of Rating of each assets based on the quality of it.



Rating for Private Assets

While beneficiaries report the assets to be useful, MGNREGA warrants scrutiny to address equity and accountability questions such as ‘useful for whom?’ and ‘at what cost?’—ensuring that the scheme benefits those who need it the most.

8 Last but not Least: Voices of the People!!

Along with the assets, I have also interviewed the workers who were currently working in the MGNREGA work site to understand their concerns, surveyed in June 2025 (the third month of FY 2025–26), it was observed that workers, irrespective of their village, expressed deep dissatisfaction with the implementation of the scheme.

People said "This is the first time in the financial year that work has been allotted, and only 10 workers per cluster (one goes for the mate) have been engaged". Each cluster, however, consists of 300–400 job cards, which means that at the current rate of allocation, a worker may get just one turn every 40 weeks. Given that each work spell typically lasts 6 days, this translates to a meagre earning of around ₹4,000 per year per worker.

In contrast, last year, villages such as Manapparai saw an average of 40 workdays per worker. The sharp decline in fund allocation has left many job card holders in a state of economic distress, defeating the core purpose of MGNREGA—to provide wage employment and livelihood security to rural households.

Vaiyamppati – Where Poverty Prevails at Its Peak

During a visit to Amayapuram Village in Vaiyamppati block, I was evaluating a PBR (Paver Block Road). Before I began the survey, I noticed women sitting by the roadside. As I introduced myself, one of them—a 62-year-old woman—immediately began narrating her distressed situation.

She lives with her ailing husband and is a landless casual labourer, dependent primarily on MGNREGA employment and agricultural work during the harvest season. However, Manapparai, being a region of dry land and poor groundwater availability, witnesses little to no cultivation during the non-Kuruvai season. As a result, agricultural labour demand collapses, leaving workers like her without any income source for months.

MGNREGA had long served as a lifeline, helping her bridge the seasonal gaps in employment. But with inadequate work allocations severe

budget cut, even that crucial support has diminished. She now finds herself on the brink of economic despair.

In her own words: "PDS and MGNREGA are what we rely on for existence. If they are cut, how can we survive?"



MGNREGA workers sitting idle with scarcity of work

Adavathur's Transition in Governance!!

Adavathur, a Gram Panchayat (GP) in Manikandam Block, is currently undergoing a transition from Panchayat to Municipal Corporation governance for the present financial year. During our visit to audit MGNREGA assets from the previous year, we were repeatedly asked the same question by the village people:

"Will there be jobs for us this year?"

This is because of the cessation of MGNREGA in current FY due to transfer of Governance from Gram Panchayat to Municipal Corporation. The decision to convert a GP into a Municipality is primarily based on revenue criteria, such as property tax collection and the percentage of non-agricultural livelihood dependence. However, this framework fails to account for the internal socio-economic diversity within a GP.

In Adavathur, for instance, the GP consists of two distinct clusters:

- One with relatively less dependence on agriculture and wage labour, showing higher signs of urbanization, and

- Another where a majority still rely on agriculture and MGNREGA for survival.

This skewed pattern of growth means that while some parts of the GP may meet the criteria for urban transition, vulnerable communities in other clusters are overlooked, and their needs are not reflected in aggregate data.

It is been 3 months since then there has been no work allotment; reflecting this anxiety, a local protest was held just a week prior to the audit, where residents demanded the continuation of MGNREGA works even after the transition



Villagers oppose merger bid with Trichy city corporation

TNN / Aug 13, 2024, 05:33 IST

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Trichy: Hundreds of villagers from Adavanthur village near Trichy city carried out a protest rally on Monday and submitted a petition to the district administration to stop merging their village with Trichy corporation. Pointing out that a majority of the population is dependent on agriculture and allied activities, the petitioners claimed that adding their panchayat to the corporation will impact their livelihood.

Article on the Protest against the transition in governance

9 Asset-Specific Policy Recommendations!!

- Dug Wells

Dug wells become poorly utilized without access to electricity. Beneficiaries face severe out-of-pocket expenditure—up to ₹3,00,000—to avail power for free usage. Without electricity, they are forced to use diesel motors, which are infeasible, especially for water-intensive crops like paddy. To ensure that the wells reach the truly needy, an electric supply must be provided alongside the wells. Otherwise, only the economically privileged can make use of them effectively, defeating the scheme's intent. So allocating electricity supply along the wells and targeting based on Socio Economic Caste Census 2011 database can make the scheme targeted to the much-needed individuals.

Providing individual dug wells, each costing up to ₹8,00,000, remains a matter of concern—especially when compared to other individual assets like goat sheds and cow sheds, which typically cost around ₹2,00,000. Instead of allocating such high-cost assets to individuals, promoting a community-based shared well model could ensure more equitable and efficient use of resources. This approach not only encourages better regulation within the community but also supports the sustainable use of groundwater. A noteworthy example was observed in Pullambady block, where a community well is effectively used to replenish an overhead tank that serves as the primary source of water for household consumption

- Farm Ponds

The failure of farm ponds for aquaculture is due to knowledge gaps. There is a need to collaborate with NGOs with experience in aquaculture to address the local challenges of pursuing it. This is not a new idea; rather, it is being done already in Bihar, Enhancing Rural Resilience through Appropriate Development Actions (ERADA), helping in Aquaculture starting from pond construction to selling the fish in the market. The main idea is to fully leverage the Social schemes like MGNREGA by providing Technical/subject help for better asset creation.

- Durable Assets (WBM Roads, Goat Sheds, Cow Sheds)

Durable assets such as WBM roads, goat sheds, and cow sheds often suffer from poor quality due to contractor involvement. Since contractors are profit-driven, there is a tendency to cut corners, compromising the durability and utility of the assets. Greater oversight and community monitoring are essential to ensure asset quality.

- Earthen Bunds

Earthen bunds are land development works intended for landowners with fallow lands—to help make them cultivable. However, in practice, bunds are often constructed on existing bunds of farmers already engaged in cultivation, instead of on the lands they were meant for.

In the case of earthen bunds, the number of Dalit beneficiaries has been observed to be very low. Mandating a certain proportion of bunds for Dalit households and promoting awareness among Dalit communities about their eligibility can help increase their participation and ensure more equitable access to the asset.

- Tree Plantations

Tree plantations require regular work and maintenance throughout the year, especially in the early growth stages, to improve survival rates. Fencing should be mandated, and scrutiny increased to address poor implementation and improve turnout percentage.

- Road Construction

While the asset can be transformative, delays in approval for road projects under MGNREGA were observed to be common. In many cases, road construction takes place years after years of public requests, resulting in delayed benefits for the community. A better mechanism to find the local legitimate demand for roads can hasten the process and bring benefits promptly.

- Public Assets

Public assets such as tree plantations and water harvesting structures require more robust auditing mechanisms. For tree plantations, the focus should shift from merely counting the number of saplings planted to tracking the number of saplings that have successfully grown into mature trees. Maintaining cumulative data on active, surviving trees can be a crucial step in addressing the underperformance of plantation initiatives. Similarly, regular monitoring of groundwater levels across each Gram Panchayat can significantly enhance the planning, effectiveness, and evaluation of water harvesting assets created under MGNREGA.

10 DBT VS MGNREGA

With the observed discrepancies in MGNREGA implementation, a pressing question emerges: Can MGNREGA be replaced by Direct Benefit Transfers (DBT) for deserving individuals? While this may appear administratively efficient, it raises several critical concerns.

First, moving toward a targeted DBT approach undermines the universality of the program. Identifying "deserving" individuals is not a straightforward task, especially in rural settings where economic vulnerability is often fluid and difficult to categorize. Any attempt to bifurcate people into DBT-eligible and non-eligible groups risks exclusion errors, undermining the very intent of social protection.

Second, the dignity of earning through work cannot be underestimated. MGNREGA provides not just income, but a sense of self-worth and empowerment, which a passive cash transfer fails to offer. The act of contributing to tangible public assets gives individuals a stake in their community’s development.

Most importantly, in an era of rising climate challenges—global warming, water scarcity, and land degradation—we need robust local solutions. While climate mitigation strategies like tree planting and water harvesting may seem simple, their implementation requires organized

human effort at scale. MGNREGA already has the infrastructure, reach, and labour force needed to operationalize such solutions.

Today, ecosystem services such as afforestation are being monetized in carbon markets. Rather than dismantling MGNREGA, we should leverage its framework to align with climate action goals by promoting green jobs and sustainable asset creation.

In conclusion, flaws in implementation do not justify abandoning the program. The intent behind MGNREGA remains sound. What is needed is not replacement but reform—improving transparency, accountability, and planning. With the right focus, MGNREGA can evolve into a cornerstone of both rural welfare and environmental resilience.

11 Conclusion: A Way Forward

Planning: It is important to do proper planning so that the works taken up reflect the needs and priorities of the villagers especially the most marginalized. This is mandated by the act also. A few years back Government of India launched an initiative for 'Intensive Participatory Planning Exercise' (IPPE) where planning facilitation teams were constituted for each Gram Panchayat and provided training. These teams then carried out a systematic planning exercise over multiple days to identify labour demand and the works that need to be taken up. This exercise needs to be revived and done regularly.

Strengthening Gram Sabhas: Gram Sabhas should be conducted not just to fulfil the statutory mandate but to give voice to the people. To ensure community mobilization and participation in the gram sabha, people's organisations and NGOs should be given an important role. Gram sabhas should be vibrant spaces where people feel safe and empowered to raise their concerns and demands. Neutral observers should attend gram sabhas and write the meeting minutes. The participatory plan developed after IPPE should be examined and approved by the gram sabha.

Vigilance and Monitoring: Appointing a Vigilance and Monitoring committee (VMC) as mandated by the guidelines can help reduce discrepancies. This committee can flag selection of inappropriate beneficiaries, lack of adequate work, lack of irregularities in work selection and work allotment in the gram sabha.

Mandating the display / announcement of beneficiaries of private assets in the Gram Sabha can promote transparency and accountability. It allows community members to recognize and acknowledge the beneficiaries and raise questions if any ineligible selections are observed, thereby strengthening social audit mechanisms at the local level.

Social Audit: Currently the social audit process is focused more on document and beneficiary verification along with measurement of works. However, with some more additional resources (VRPs or person days), they can look at the works critically – see if individual beneficiaries have been appropriately selected, whether contractors are involved, whether machines were used in the construction of the work, whether the assets are being utilized and whether the quality of assets is good. A small guide to how this can be done is given in Annexure 3.

Involving Subject Knowledge experts: Asset creation under MGNREGA should not be driven merely to meet the increased supply of labour. Instead, it should be informed by local knowledge and developed in collaboration with subject-matter experts—such as bare foot engineers and ecologists to ensure that the assets created are contextually appropriate and environmentally sustainable. When assets are meaningful and functionally valuable, beneficiaries are more likely to take ownership of them. They begin to view these assets not merely as a byproduct of wage employment, but as resources they are personally invested in.

Better Model for smoother transition in Governance: In areas transitioning from Gram Panchayats (GPs) to urban governance structures like Municipal Corporations, the discontinuation of MGNREGA can severely affect the economic well-being of vulnerable populations as we have seen

in the case of Adavathur so nuanced approach like retaining MGNREGA support in specific wards or settlements where people still heavily reliant on agriculture could ensure continued livelihood support during the transition phase.

Annexure 1: Basic Response of the assets surveyed

Asset	Block		JOB ID	Beneficiary Name	Category	Is it useful	Rating
Goat Shed	Andhanallur	Allur	2916001001/IF/2904794967	Ramaiah	SC	yes	4
Goat Shed	Andhanallur	Allur	2916001001/IF/2904795002	Kamalam	SC	yes	4
Goat Shed	Vaiyampatti	Amayapuram	2916006001/IF/2904796150	Mani	SC	yes	3
Goat Shed	Vaiyampatti	AMAYAPURAM	2916006001/IF/2904796156	Chandra	SC	yes	4
Goat Shed	Manaparrai	F.Keelaiyur	(2916004006/IF/2904819784)	Chithra Devi	MBC	yes	4
Goat Shed	Manachanallur	Thiruvellarai	2916008022/IF/2904795946	Pappathi	SC	yes	4
Goat Shed	Manachanallur	Thiruvelarai	2916008022/IF/2904795948	Gomathi	SC	yes	4
Goat Shed	Andhanllur	Podavur	(2916001020/IF/2904822686)	Mariyai	SC	yes	3
Dug Well	Manikandam	Adavathur	2916002001/IF/2904236467	Sekhar	BC	Yes	5
Dug Well	Manikandam	Adavathur	2916002001/IF/2904236467	Thirumoorthy	BC	Yes	5
Dug Well	Andhanllur	Podavur	2916001020/IF/GIS/809675	Bhuvaneswari	BC	Yes	5
Dug Well	Andhanllur	Podavur	2916001020/IF/GIS/809677	Ramachandran	BC	Yes	4
Dug Well	Andhanllur	Podavur	2916001020/IF/GIS/809678	Mahalakshmi	MBC	Yes	5
Dug Well	Andhanllur	Podavur	(2916001020/IF/2904650878)	Vasugi	MBC	Yes	5
Dug Well	Thuraiyur	Sikkathambur	2916013012/IF/GIS/810297	Durai	BC	Yes	3
Dug Well	Thuraiyur	Sikkathambur	2916013012/IF/GIS/757618	Pitchamuthu	MBC	Yes	3
Dug Well	Thuraiyur	Sikkathambur	2916013012/IF/GIS/757674	Sreenivasan	MBC	Yes	5
Dug Well	Thuraiyur	Sikkathambur	2916013012/IF/GIS/757669	Kamaraj	MBC	Yes	5
Dug Well	Thuraiyur	Sikkathambur	2916013012/IF/GIS/884834	Nataraj	MBC	Yes	5
Dug Well	Manikandam	Adavathur	(2916002001/IF/2904236956)		BC	Yes	5
Earthen Bund	Manikandam	Adavathur	2916002001/IF/2905275351	Priya Mahadevan	BC	Yes	3
Earthen Bund	Manikandam	Adavathur	2916002001/IF/2905294481	Mahalakshmi, Kanthan	BC	Yes	3

Earthen Bund	Manikandam	Adavathur	2916002001/IF/2905275568	Gomathi w/o Ramalingam	BC	Yes	5
Earthen Bund	Manikandam	Adavathur	2916002001/IF/2905294404	Aachi w/o Vairam	SC	Yes	3
Earthen Bund	Andhanallur	Allur	2916001001/IF/2905272246	Sudha d/o Balakrishnan	BC	Yes	4
Earthen Bund	Andhanallur	Allur	2916001001/IF/2905291976	Saritha	SC	Yes	5
Earthen Bund	Vaiyampatti	AMAYAPURAM	2916006001/IF/2905404204	Usha	MBC	Yes	4
Earthen Bund	Vaiyampatti	AMAYAPURAM	2916006001/IF/2905332178	Kannammal	BC	Yes	4
Earthen Bund	Vaiyampatti	AMAYAPURAM	2916006001/IF/2905465882	Podhumani	MBC	Yes	4
Earthen Bund	Manaparrai	F.Keelaiyur	2916004006/IF/2905286143	Shanmugam	MBC	Yes	4
Earthen Bund	Manaparrai	F.Keelaiyur	2916004006/IF/2905286150	Parvathi	BC	Yes	4
Earthen Bund	Manaparrai	F.Keelaiyur	2916004006/IF/2905309839)	Lakshmi	BC	Yes	4
Earthen Bund	Andhanllur	Podavur	2916001020/IF/2905378843	Saroja	MBC	Yes	3
Earthen Bund	Andhanllur	Podavur	2916001020/IF/290527883	Revathi	BC	Yes	4
Cow Shed	Manikandam	Adavathur	2916002001/IF/GIS/854870	Maruthambal Maniyan	BC	No	4
Cow Shed	Manikandam	Adavathur	2916002001/IF/GIS/854869	Anjali w/o Mani	BG	Yes	5
Cow Shed	Andhanallur	Allur	2916001001/IF/2904794961	Sokkamal	SC	Yes	3
Cow Shed	Andhanallur	Allur	2916001001/IF/2904794990	Rani w/o Nagaraj	SC	Yes	4
Cow Shed	Andhanallur	Allur	2916001001/IF/2904794986	Krishnaveni w/o PaneerSelvam	SC	Yes	4
Cow Shed	Vaiyampatti	AMAYAPURAM	2916006001/IF/2904827663	Palaniyammal	SC	Yes	3
Cow Shed	Vaiyampatti	AMAYAPURAM	2904796162	Alagammal	SC	Yes	3
Cow Shed	Manachanallur	Thiruvellarai	2916008022/IF/2904796093	Pachaiyammal	SC	Yes	4
Cow Shed	Manachanallur	Thiruvellarai	2916008022/IF/2904796126	Santhi	SC	Yes	4
Cow Shed	Andhanllur	Podavur	2916001020/IF/2904822701)	Jothimani	SC	Yes	3
Cow Shed	Andhanllur	Podavur	(2916001020/IF/2904822699)	Anjali Devi	MBC	Yes	4
Farm Pond	Manikandam	Adavathur	2916002001/IF/2905258462	Anjali	BC	No	1

Farm Pond	Manikandam	Adavathur	2916002001/IF/2905264963	Manjula w/o Nanda Kumar	BC	No	1
Farm Pond	Vaiyampatti	AMAYAPURAM	2916006001/IF/2905269086	Chandra	SC	Yes	1
Farm Pond	Vaiyampatti	AMAYAPURAM	2916006001/IF/2905291462	Kalaiselvi	SC	Yes	2
Farm Pond	Manaparrai	F.Keelaiyur	2916004006/IF/2905247716	Rajeshwari	BC	Yes	1
Farm Pond	Manaparrai	F.Keelaiyur	2916004006/IF/2905252107	Ponmami	BC	Yes	3
Farm Pond	Manachanallur	Thiruvellarai	DK(2016)	Palaniyammal	BC	Yes	4
Farm Pond	Andhanllur	Podavur	2916001020/IF/GIS/539433	Rajeswari	MBC	No	1
Farm Pond	Manikandam	Adavathur	2916002001/IF/2905247208	Hemalatha	BC	No	1
Road	Manikandam	Adavathur	GIS/725505	NA	NA	Yes	4
Road	Manikandam	Adavathur	2904685417	NA	NA	Yes	4
Road	Manikandam	Adavathur	2916002001/RC/GIS/1044864	NA	NA	Yes	3
Road	Vaiyambatti	Amayapuram	2916006001/RC/GIS/816474	NA	NA	Yes	4
Road	Manapparai	F.Keelaiyur	2916004006/RC/2904572854	NA	NA	Yes	4
Road	Manachanallur	Thiruvellarai	2916008022/RC/GIS/585406	NA	NA	Yes	4
Road	Andhanallur	Podavur	2916001020/RC/GIS/964920	NA	NA	Yes	3
Road	Manachanallur	Thiruvellarai	2916008022/RC/GIS/490726	NA	NA	Yes	3
MTP	Vaiyambatti	Amayapuram	2916006001/DP/2904602283	NA	NA	Yes	4
MTP	Manapparai	F.Keelaiyur	2916004006/DP/GIS/1023715	NA	NA	Yes	2
Anganwadi	Vaiyambatti	Amayapuram	2916006001/AV/2904650632	NA	NA	Yes	4
Sports Complex	Andhanallur	Andhanallur	2916001001/WC/2904974199	NA	NA	Yes	4

Annexure 2:

Public Asset Meta Data Template

S. No.	Field
1	Date of Survey
2	District
3	Block
4	Village Name
5	Asset Type (e.g., Well, Farm Pond, Road, Cow Shed, etc.)
6	When was the asset created? (Year)
7	Work ID (MGNREGA)
8	Current Status (e.g., Completed, Ongoing, Abandoned)
9	Estimated labour component (in ₹)
10	Estimated material component (in ₹)
11	Actual expenditure on labour (in ₹)
12	Actual expenditure on material (in ₹)
13	Total expected expenditure (₹)
14	Total amount spent on the asset (₹)
15	Is the asset physically present? (Yes/No)
16	Number of beneficiaries of the asset (in households)
17	Work start date
18	Work completion date
19	Is the asset located in a Dalit colony? (Yes/No)
20	Status of the work file (e.g., Maintained, Missing, Incomplete)
21	Does the work file have photos from 3 stages (Before, During, After)? (Yes/No)
22	Take Photo: ☐ (Tick once photo is captured during field visit)

Private Asset Meta Data Template

S. No.	Field
1	Date of Survey
2	District
3	Block
4	Village Name
5	Asset Type (e.g., Cow Shed, Well, Bund, etc.)
6	Job ID
7	Year of Asset Creation
8	Beneficiary Name
9	Father's/Husband's Name
10	Job Card (JC) Number
11	Estimated Labour Component (in ₹)
12	Estimated Material Component (in ₹)
13	Actual Expenditure on Labour (in ₹)
14	Actual Expenditure on Material (in ₹)
15	Estimated Total Amount
16	Total Amount Spent on the Asset
17	Number of Days of Work
18	Is the Asset Present? (Yes/No)
19	Caste of the Beneficiary
20	Primary Source of Income
21	Average Monthly Income (₹)
22	Type of House (Kutcha/Pucca/Semi-Pucca)
23	Do you have Agricultural Land? (Yes/No)
24	Highest Education Level in the Household
25	How did you get this asset? What procedure did you follow (e.g., application, Gram Sabha, recommendation, etc.)?

26	Was the beneficiary eligible for the asset? (Yes/No)
27	Are there more deserving persons who could have received the asset? (Yes/No)
28	Political Background / Government Job (if any)
29	Status of the Work File (e.g., Available, Missing, Partial)
30	Take Photo: ☐ (Tick once photo is captured during field visit)

Cow Shed Asset Questionnaire:

S. No.	Question
1	Is the shed used at the time of Interview?
2	If no, was the shed being used before?
3	Number Of Cows the beneficiary has now
4	Count of livestock that can be shed
5	Did you have Cows before having the shed?
6	Did you face any issues in the old shed? How has it improved in the new one?
7	Do you take some milk for yourself?
8	How did you manage before having shed?
9	How did you maintain the livestock in the rainy season?
10	Other uses of the Cow shed
11	How did you get the asset?
12	Out-of-pocket expenditure (₹)
13	Daily Revenue from Livestock
14	Contractor involved?
15	Who recommended the asset?
16	Is it useful?
17	Rate the asset (based on Quality, 1–5)
18	What to change to improve the quality – any suggestions?
19	In MGNREGA, what works do you feel are good, what can be improved, and which need to be done?
20	Did beneficiary work on site?
21	Did the beneficiary work in asset creation as well?
22	Did he get the asset through a formal procedure?
23	Were contractor/members other than village workers involved?
24	Did your relatives do the work?
25	Remarks

Well Asset Questionnaire:

S. No.	Question
1	In which year was the well construction initiated?
2	In which year was the well construction completed?
3	Is the well currently useful?
4	Is the well asset physically present on the site?
5	Did you incur any out-of-pocket expenditure for the well construction? If yes, how much?
6	Did you incur any out-of-pocket expenditure for electricity connection? If yes, how much?
7	Is a motor installed for water extraction?
8	Monthly expenditure on electricity for using the well?
9	Was a contractor involved in the well construction?
10	Were workers from MGNREGA involved in construction?
11	What was the main water source before the well?
12	What crops were cultivated before the well?
13	How was land used before the well?
14	What crops are cultivated now using the well?
15	Has yield increased?
16	Income increase (in percentage)?
17	Rate the Quality of the well (1–5)
19	Did beneficiary work on site?
20	Did the MGNREGA workers do the construction?
21	Remarks or Suggestions to improve the usefulness of the asset?

Massive Tree Plantation (MTP) Asset Questionnaire

S. No.	Question
1	What type of land was used for the plantation?
2	How many saplings were planted?
3	What type(s) of plants/saplings were planted?
4	What was the source of the saplings?
5	How were the saplings selected? Any technical assistance received?
6	What percentage of the trees planted are still alive?
7	Is there a regular allotment of MGNREGA work for maintenance?
8	Is the plantation area fenced?
9	Rate the quality of the plantation asset (1–5)
10	Suggestions to improve plantation survival/quality?
11	Did the workers carry out the plantation work?

Road Asset Questionnaire

S. No.	Question
1	What type of road was constructed?
2	How was the road work selected?
3	How many households benefit from the road?
4	Is the road useful?
5	Is the road of sufficient length?
6	Was a contractor involved?
7	Done by MGNREGS workers?
8	Suggestions to improve road quality?
9	Rate the quality of the road (1–5)

Farm Pond Asset Questionnaire

S. No.	Question
1	What was present before the pond was constructed?
2	Is there water in the pond now?
3	Has the pond improved agricultural productivity?
4	Is the pond useful?
5	What is the water source for the farm now?
6	Is aquaculture being done in the pond?
7	How much income earned from aquaculture/pond use?
8	Any issues with the pond?
9	Future plan for using the pond?
10	Were machines used in construction?
11	Rate the pond (1–5)
12	Suggestions to improve pond quality?
13	Did the workers construct the pond?
14	Out-of-pocket expenditure (₹)?
15	Did beneficiary work on site?
16	What works in MGNREGA are good, and what needs improvement?

Bund Asset Questionnaire

S. No.	Question
1	What type of bund was constructed?
2	Size of land bunded?
3	Is the bund useful?
4	What is the irrigation source?
5	Energy source for irrigation?
6	Crops cultivated using the bund?
7	Increase in productivity?
8	Has agricultural revenue increased?
9	Approximate cost if not done under MGNREGA?
10	Are you satisfied with the bund?
11	Rate the bund (1–5)
12	Suggestions to improve bund quality?
13	What MGNREGA works are good and what needs improvement?
14	Did the workers do the bund construction?
15	Did your relatives do the work?
16	Did beneficiary work on site?
17	Were machines used in construction?
18	Did you get the asset through formal procedure?
19	Were external contractors involved?
20	Did the workers do other work apart from bund creation? If yes, specify.

Goat Shed Asset Questionnaire:

S. No.	Question
1	Is the goat shed being used at the time of the interview?
2	If not, was it used earlier?
3	How many goats/livestock were housed?
4	What is the size of the shed?
5	Did you have goats before receiving the shed?
6	Issues with old shed? How has the new shed improved it?
7	How did you manage goats in the rainy season earlier?
8	How did you get this asset?
9	Rate the goat shed (1–5)
10	Other uses of the goat shed (if any)?
11	Out-of-pocket expenditure (₹), Money Given to GP
12	Was a contractor involved?
13	Is the shed useful?
14	Rate the goat shed (1–5)
15	Suggestions to improve quality or utility?
16	What MGNREGA works are good and what needs improvement?
17	Did you work during construction of the shed?
18	Were machines used during construction?
19	Did you get the asset through formal procedure?
20	Were external contractors involved?
21	Did your relatives do the work?
22	Any remarks or additional comments?

Annexure 3: Continuing the Study…

This study, though constrained by time and resources—being conducted by a single researcher over a 14-day period—demonstrates the potential for more granular and insightful asset evaluation under MGNREGA. If scaled with adequate spatial coverage across the state, such an approach could bring transformative improvements to the current auditing system.

At present, the social audit teams typically dedicate a week per Gram Panchayat (GP), during which they are primarily engaged in procedural documentation and mandated compliance checks. This leaves limited time for in-depth assessment of asset quality or beneficiary experience, leading to a more procedural than substantive audit outcome.

To address this gap, the inclusion of trained **Village Resource Persons (VRPs)** or **student interns from academic institutions** can be a cost-effective and impactful strategy. These individuals, working alongside the audit teams, can conduct structured field evaluations of assets. Their findings can then be presented in the Gram Sabha on the final day of the audit cycle, thereby enhancing transparency, citizen engagement, and policy responsiveness at the grassroots level.

Common Discrepancies and Irregularities observed!!

While this study focuses primarily on the assets and their impacts, there are several irregularities in MGNREGA implementation. Addressing these issues requires stronger mechanisms for detection, reporting, and accountability to ensure they are minimized in the future. Here are few examples of the irregularities:

Receiving Money without doing work: This is observed to be common; the mates usually put the worker's sign, though the worker did not work, and the wages will be credited to the worker without any work.

Panchayat drawing money for private assets: Private assets like Goat sheds, Cow sheds, and Dug wells are given to individuals prioritizing Schedule Caste, Schedule Tribes, Marginal and Small Farmers. Instead of

giving it for free, the Panchayat collects money for each asset to initiate the construction.

Asset Mismatches: The discrepancy between the assets on the ground and in the paper. The Measurement book has details of the technicalities of the asset, like the size, materials used, which may not match what we observe on the ground.

Involvement of Contractors and Non-MGNREGA workers: The implementing agency should be the Panchayat, and the workers should be the Village MGNREGA workers, but most durable assets are done by Contractors and the Non-MGNREGA workers.

Skewed Work Allocation: Prioritizing work allocation to a few workers due to personal connections can cause reduced work allocation for others. The work should be equally allotted to all in terms of the number of days.

Ineligible beneficiary: The beneficiary should be eligible for private assets like Earthen Bund, Cow Shed, Goat Shed, it should be prioritized for SCs, STs, Small, and Marginal farmers, but sometimes the assets are granted for rural elites.

Assets Not Present: Either the asset is not maintained properly or not even created, but the money is credited to the workers, and the work is showing as completed in MIS.

Inappropriate Asset Creation: Assets like Earthen bund should be done as a land development work for people whose land was not bunded before, and allotment of this asset can help them to start agriculture and increase their income. {Creating Earthen bunds for farmers who are already engaged in Farming is inappropriate Asset Creation}.

How can the VRPS/interns help the auditing process?

Door-to-door verification of individual assets:

The interns can select the individual assets in the GP and ask these questions to the individuals. If the Number of individual assets is high random sample of individual assets can be taken!!

Name	
Occupation (Major source of Income)	
Land Owned in Acres	
Work Present or Not	
Block/GP	
Category	
Job ID	
Individual Asset Type	
Material Cost Incurred	
Labour Cost Incurred	
Did the individual beneficiaries work there?	
Did he/she have to give money to get this?	
Out Of Pocket if any?	
Has the Job card holder done any work before this? (To check if this job card is created just to avail this asset)	
Is it implemented by the Contractor?	
Is the Asset Useful	
Any issues with the asset, if yes what is the issue?	
Take a Photo with the Beneficiary	

MGNREGA works, you found it to be useful	
MGNREGA work that you find it to be useless? Why?	
What Public Infrastructure, like Roads, Ponds, Anganwadi, and Kitchen sheds, are needed?	

For each private asset, the records can be taken and stored in Excel with a photograph of the beneficiary

Public Assets:

Water Harvesting Assets like Sunken Ponds, Ponds, and Water Channels are mostly in a deteriorated state, so check the images of the different stages of the asset.

A few basic Questions can be asked of the beneficiaries near the Public asset:

Is the asset Present	
Other than water harvesting, for what else is it used? {Like water for Goats/ Cows}	
How many workers are engaged in the work	
Check for images on the different stages of the work in Work Book	
Was the contractor part of the construction?	
Work done by MGNREGA workers?	
Involvement of machinery (Like JCBs}	

Asset Mismatches:

Each asset has an M Book or Measurement Book, which has details of the amount that is being spent on each asset, so the total amount spent on the asset can be understood by looking at the money spent on each stage. This also has the info on dimension, materials cost(if any), and this can be verified with on-ground Asset.

We can use the workbook book which is supposed to have all the images of the asset at different stages that can be used to check the asset's progress over time.

Skewed Work allocation:

The MGNREGA website has details of the work allotted for all the individuals in the village. We can find the number of days of work allotted to individuals in that particular FY, and if it is higher than the average of the village, we need to examine that. We can also test if they really worked by asking the names of the coworkers who worked with them, and we can see if the response matches with the other coworkers who worked with them.

Illustration with Example: (U can use the Job Card app): Will work in any time without delay

Link of the app:
https://play.google.com/store/apps/details?id=com.ac.job

Download the Job card of the individuals after selecting District, Block, and GP

Sample Screen Shot of a Job Card:



17	638073		23/06/2022~~29/06/2022~~76	2021 22 Allithurai Sunkan Pond from Rss Vaikal to Santhaguram Vaikal (2916002003/WC/GIS/504598)	
18	1015597		21/07/2022~~27/07/2022~~76	2020 21 Allithurai Providino Sunkan Pond at EB Office to Saveriyaruram Vaikkal Vari (2916002003/WC/2904716203)	
19	1299821		18/08/2022~~24/08/2022~~76	2020 21 Allithurai Providino Sunkan Pond at EB Office to Saveriyaruram Vaikkal Vari (2916002003/WC/2904716203)	
20	1599107		15/09/2022~~21/09/2022~~76	2020 21 Allithurai Providino Sunkan Pond at Rss Colony Vaikkkal to Iniyavur Vaikkal (2916002003/WC/2904716214)	
21	2672916		08/12/2022~~14/12/2022~~76	2020 21 Allithurai Providino Sunkan Pond at Kelasavariyaruram Vaikkal to Uvyakondan Vaikkal (2916002003/WC/2904705271)	
22	2992296		05/01/2023~~11/01/2023~~76	2022 23 Allithurai Providino Sunkan Pond at Ayyalrusalani to Iniyavur in Allithurai Pt (2916002003/WC/GIS/861037)	
23	3297814		02/02/2023~~08/02/2023~~76	2020 21 Allithurai Providino Sunkan Pond at Kelasavariyaruram Vaikkal to Uvyakondan Vaikkal (2916002003/WC/2904705271)	
24	3660658		02/03/2023~~08/03/2023~~76	2022 23 Allithurai Providino Sunkan Pond at EB Office to Punganur vaikkal vari in Allithurai Pt (2916002003/WC/GIS/861038)	
25	4166925		30/03/2023~~31/03/2023~~22	2022 23 Allithurai Providino Sunkan Pond at EB Office to Punganur vaikkal vari in Allithurai Pt (2916002003/WC/GIS/861038)	
26	1407902		12/08/2021~~18/08/2021~~76	2020 21 Allithurai Providino Sunkan Pond atKelasaveriyar Puram Vaikal to Subathani Avenue Vaikkal (2916002003/WC/2904716232)	
27	1809979		09/09/2021~~15/09/2021~~76	2020 21 Allithurai Providino Sunkan Pond atKelasaveriyar Puram Vaikal to Subathani Avenue Vaikkal (2916002003/WC/2904716232)	

Period and Work on which Employment Given

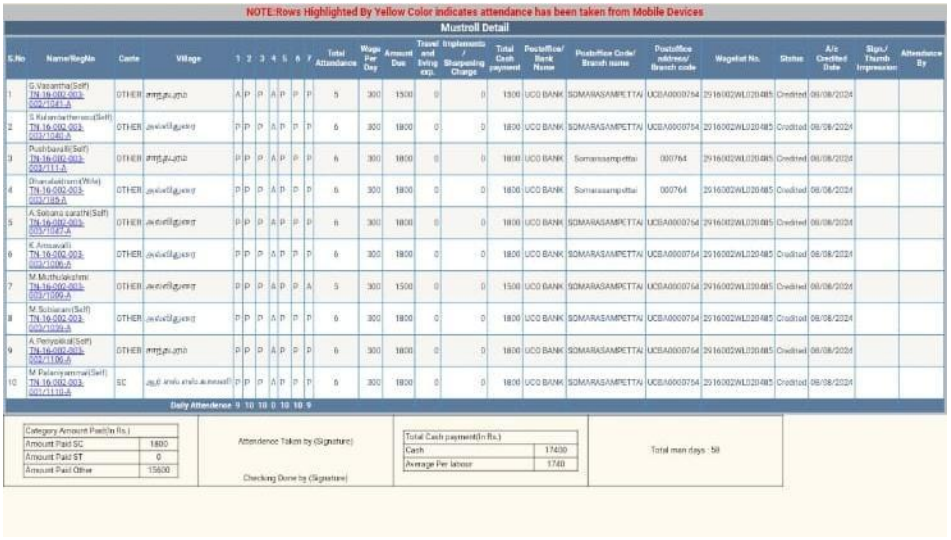
S.No	Name of Applicant	Month & Date from which employment requested	No of Days	Work Name	MSR No.	Total Amount of Work Done	Payment Due
1	M.Palaniyammal	25/07/2024	6	2024 25 Allithurai Earthen Peripheral Bund for Sesumary Innasimathu 841 A (2916002003/IF/2905275877)	2389	1800	0
2	M.Palaniyammal	12/09/2024	4	2024 25 Allithurai Earthen Graded Bund for Subramaniyan Thangaiyan 847 A (2916002003/IF/2905311251)	5158	1200	0
3	M.Palaniyammal	03/10/2024	4	2024 25 Allithurai Earthen Graded Bund for Subramaniyan Thangaiyan 847 A (2916002003/IF/2905311251)	7286	1080	0
4	M.Palaniyammal	28/11/2024	1	2024 25 Allithurai Earthen Graded Bund for Muthulakshmi Mosethi 1009A (2916002003/IF/2905475637)	15461	300	0
5	M.Palaniyammal	30/01/2025	4	2024 25 Allithurai Widening of the channel at Arivattru Bridge Vaikkal to RSS Colony Vaikkal 2800m (2916002003/IC/2904899015)	20977	1200	0
	Sub Total FY 2425		19			5580	0
6	M.Palaniyammal	27/04/2023	4	2023 24 Allithurai Providino Sunken Pond at Saveriyaruram Kattalai mettu vaikkal vari in Allithurai (2916002003/WC/GIS/935073)	2545	1120	0
		11/05/2023	5	2023 24 Allithurai Providino Sunken Pond at Saveriyaruram Kattalai mettu vaikkal vari in Allithurai (2916002003/WC/GIS/935073)	3859	1450	0
		25/05/2023	6	2023 24 Allithurai Providino Sunken Pond at Allithurai in Allithurai Pt (2916002003/WC/2904866158)	5350	1710	0
		08/06/2023	6	2023 24 Allithurai Providino Sunken Pond at Allithurai in Allithurai Pt (2916002003/WC/2904866158)	6328	1680	0
		16/11/2023	2	2023 24 Allithurai Desilting work at RS colony kilai vaikkal (2916002003/WC/GIS/1002481)	19060	560	0
			23			6520	0
		28/04/2022	4	2020 21 Allithurai Providino Sunkan Pond at Hallmark Collave Vaikal to Radhakrishna Avenue Vaikkal (2916002003/WC/2904716237)	1769	880	
		26/05/2022	3	2021 22 Allithurai Sunkan Pond from Rss Vaikal to Santhaguram Vaikal (2916002003/WC/GIS/504598)	3257	66	
				2021 22 Allithurai Sunkan Pond from			

Verification questions

1) Types of work allotted in the last Financial Year?
2) Number of days of work in the last FY?
3) Approximate amount received by the Worker in the last FY?
4) What is the Mate Name?
5) Using MR, we can check the Co-workers and their names!!
6) Number of people who worked with you?
7) Who else worked with you at work? {Get some Names}

We can cross-verify the above by checking the MR of the work by clicking in the Work Name columns, and then get the list of all the MRs in the work, and click on each MR and check for names that are reported in Question 6.

Sample MR



NOTE:Rows Highlighted By Yellow Color indicates attendance has been taken from Mobile Devices

Mustroll Detail

S.No	Name/RegNo	Caste	Village	1	2	3	4	5	6	7	Total Attendance	Wage Per Day	Amount Due	Travel and living exp.	Implements / Sharpening Charge	Total Cash payment	Postoffice/ Bank Name	Postoffice Code/ Branch name	Postoffice address/ Branch code	Wagelist No.	Status	A/c Credited Date	Sign./ Thumb Impression	Attendance By
1	G.Vasantha(Self) TN-16-002-003-002/1041-A	OTHER	[illegible]	A	P	P	A	P	P	P	5	300	1500	0	0	1500	UCO BANK	SOMARASAMPETTAI	UCBA0000764	2916002WL020485	Credited	08/08/2024		
2	S.Kalaivatheeswari(Self) TN-16-002-003-002/1040-A	OTHER	[illegible]	P	P	P	A	P	P	P	6	300	1800	0	0	1800	UCO BANK	SOMARASAMPETTAI	UCBA0000764	2916002WL020485	Credited	08/08/2024		
3	Pushbavalli(Self) TN-16-002-003-002/111-A	OTHER	[illegible]	P	P	P	A	P	P	P	6	300	1800	0	0	1800	UCO BANK	Somarasampettai	000764	2916002WL020485	Credited	08/08/2024		
4	Dhanalakshmi(Wife) TN-16-002-003-002/1038-A	OTHER	[illegible]	P	P	P	A	P	P	P	6	300	1800	0	0	1800	UCO BANK	Somarasampettai	000764	2916002WL020485	Credited	08/08/2024		
5	A.Sakana saraTHi(Self) TN-16-002-003-002/1047-A	OTHER	[illegible]	P	P	P	A	P	P	P	6	300	1800	0	0	1800	UCO BANK	SOMARASAMPETTAI	UCBA0000764	2916002WL020485	Credited	08/08/2024		
6	K.Amsavalli TN-16-002-003-002/1036-A	OTHER	[illegible]	P	P	P	A	P	P	P	6	300	1800	0	0	1800	UCO BANK	SOMARASAMPETTAI	UCBA0000764	2916002WL020485	Credited	08/08/2024		
7	M.Muthulakshmi TN-16-002-003-002/1039-A	OTHER	[illegible]	P	P	P	A	P	P	A	5	300	1500	0	0	1500	UCO BANK	SOMARASAMPETTAI	UCBA0000764	2916002WL020485	Credited	08/08/2024		
8	M.Sriharan(Self) TN-16-002-003-002/1029-A	OTHER	[illegible]	P	P	P	A	P	P	P	6	300	1800	0	0	1800	UCO BANK	SOMARASAMPETTAI	UCBA0000764	2916002WL020485	Credited	08/08/2024		
9	A.Periyakali(Self) TN-16-002-003-002/1106-A	OTHER	[illegible]	P	P	P	A	P	P	P	6	300	1800	0	0	1800	UCO BANK	SOMARASAMPETTAI	UCBA0000764	2916002WL020485	Credited	08/08/2024		
10	M.Palaniyammal(Self) TN-16-002-003-002/1110-A	SC	[illegible]	P	P	P	A	P	P	P	6	300	1800	0	0	1800	UCO BANK	SOMARASAMPETTAI	UCBA0000764	2916002WL020485	Credited	08/08/2024		

Daily Attendence 9 10 10 0 10 10 9

Category Amount Paid(In Rs.)	
Amount Paid SC	1800
Amount Paid ST	0
Amount Paid Othe	15600

Attendence Taken by (Signature)

Checking Done by (Signature)

Total Cash payment(In Rs.)	
Cash	17400
Average Per labour	1740

Total man days : 58

Names of the Coworkers in a work will be present in MR, a work may have multiple MRs, so we need to check the response in all the MRs of a Work and check if it matches the response given by the responder, to check if the responders did the job. If it does not match, we can cross-verify with others in the MR who we found to be a legitimate worker and ask them about the individual's work, and penalize the worker who has not done the work.

Check for the essential records:

As all the decisions of asset creation should be accounted in Gram Sabha notes, the interns can check the approval for each work, the M book of all the assets, Work book is maintained.

Gram Sabha Notes	
M Book	
Work Book	

General View of the Public:

Along with interviewing existing works completed in the last FY, individuals can ask the General Public about the basic public infrastructure, like roads, pond, Anganwadi, Kitchen Shed (etc) {Cover both the Village and Colony}, Get data of 5 individuals with spatial representation at least 2 from the colony and other 3 outside the colony

MGNREGA works, you found it to be useful	
MGNREGA work that you find it to be useless? Why?	
What Public Infrastructure, like Roads, Ponds, Anganwadi, and Kitchen sheds, are needed?	

Some important notes that need to be taken care of in the survey:

1) Given that the study is asset-centric, physical verification at the site is essential. Interns or Village Resource Persons (VRPs) involved in the evaluation process must be prepared for on-ground travel to reach beneficiaries' locations. The nature of the work requires comfort with field conditions, mobility across dispersed rural settings, and direct engagement with asset users.
2) Gram Panchayats (GPs) can be selected for evaluation based on the expenditure incurred in the previous financial year. Higher expenditure often correlates with a greater number of assets created, making such GPs ideal for detailed evaluation. To ensure adequate coverage, one or more interns can be recruited proportionally to the scale of expenditure or the number of assets. This targeted allocation of human resources would allow for more thorough asset-level assessments, improving the quality and representativeness of audit findings.

   If not possible, assets can be sampled by using Random Sampling, by choosing a few assets from the total assets in the entire GP.

3) The MGNREGA Mate can assist in locating asset sites, particularly for private assets, where asset locations are often linked to individual households. Additionally, the contact details of beneficiaries—when available—can be used to schedule evaluations based on their availability, ensuring efficient field planning. However, beneficiary interviews must be conducted in the absence of the Mate or other local authorities, as their presence may inhibit honest responses.