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## RURAL TRANSFORMATION THROUGH MGNREGA: A GEOGRAPHICAL ANALYSIS IN CONTEXT OF SDGs IN INDIA

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Abstract: Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) is one of the programmes which is regarded as world's largest Social Safety Net. By offering guaranteed wage employment, the programme seeks to expand the security of livelihood for households in rural India. Sustainable assets that support the growth of the economy and infrastructure have been produced through the scheme. Approximately 8.06 crore assets were built through MGNREGA covering 739 districts in India. These assets are spread out in 2,69,755 Gram Panchayats with participation of more than 26.67 crores workers. The Sustainable Development Goals (SDGs) seeks to eradicate poverty, safeguard the environment, and guarantee that everyone lives in peace and prosperity. The 17 goals address poverty's fundamental causes to enhance both human life and environmental sustainability. While the assets were being developed, ecological regeneration or rejuvenation produced a wide range of immediate and long-term advantages for the community. Directly or indirectly, using a decentralized approach, MGNREGA is performing its role in achieving four goals of sustainable development in India. In this paper, the concepts and outcomes of MGNREGA directly linked to SDGs are correlated and mapped in a holistic manner. The paper emphasizes local communities' need to actively participate in planning and development processes at the regional level will positively influence the biosphere, society and economy at the national level.

**Key words:** Community Work,; MGNREGA; Sustainable Development Goals, Social Safety Net

#### Introduction

Social safety nets (SSNs) are important for governments all around the world and the billions of men, women and children trying to improve their living standards (Honorat et al. 2015). India's economic system boom is centred around the rural sector and any economic development cannot be achieved without a facelift of our villages. According to world bank around 65 percent of the population lives in rural areas in which 70 percent of rural households still depend primarily on agriculture for their livelihood, with 82 percent of farmers being small and marginal (FAO UN). Agriculture being mainly dependent on monsoon creates the problem of seasonal unemployment. Productive absorption of under-employed and surplus labour force of the rural sector has been a major focus of planning for rural development. Therefore, the government in 2005 enacted MGNREGA which aimed at quaranteeing employment in the rural areas as a legal right, under which special provisions have been made to increase the participation rate of women in the scheme to reduce the gap of work participation rate between men and women. SSN programs aim to protect families from the damages of natural disasters and shocks by providing children with the opportunity to be healthy, fed and grow up going to school. They also empower mothers and girls and provide jobs and shelter (Grosh et al. 2008). The programme is very clear, specific and popular objectives aimed at tackling unemployment and promoting sustainable development through enhancing rural assets, livelihood and recovering the environment (Porras and Kaur 2018).

The NITI Aayog considers MGNREGA as 'core of the core 'scheme important to achieve various SDG goals. Under MGNREGA different types of unskilled work is performed like works related to water-shed management, irrigation and flood management, agriculture and livestock, rural drinking water and sanitation, etc. These works create significant contributions to regional socio-economic development and also towards the empowerment of the people living there. Thus, in terms of achieving the SDG goals, the proper implementation of this Act can potentially enable the elimination of economic problems primarily focused on poverty and unemployment and inequality to achieve both social justice and inclusive development. In this context this study analyses the temporal aspects of assets created and employment generated through MGNREGA in India and to further analyse the trends of gender wise employment generation through MGNREGA. The concepts and outcomes of MGNREGA that are directly linked to the SDGs have also been mapped. The Study rests on the hypothesis that the benefit accrued to men and women in terms of person days generated under the scheme has been unequal.

## Methodology

The study is based on the analysis of secondary data, for which the data has been collected from MGNREGA Dashboard, MIS Report MGNREGA and UN SDG the details. Both quantitative and qualitative analysis has been performed on the acquired data.

**Mann-Whitney U Test:** The test provides valuable information for comparative assessment of two independent samples to demonstrate that they are from the same distribution, when the data do not follow a normal distribution pattern (Zirliankimi, et al., 2024). The goal is to find if there is a considerable difference in the distribution of person days that the men and women generated over the years.

**ANOVA Test**: A one-way ANOVA test has been used to analyse the data and a Tukey HSD post hoc test has been conducted, to establish whether existing statistical differences exist in the mean person days generated between the General, SC, and ST categories. Since the ANOVA test demonstrated significant results, a Tukey HSD test has been applied to find which pairs of categories differ significantly (Maity and Sahu, 2022). This test has been applied on

the person days generated under the MGNREGA scheme across general, ST, SC over the six years from 2018-19 to 2023-24.

### Assets Created through MGNREGA

MGNREGA has built about 7.36 crore assets in India in about 739 districts. More than 26.67 crores of total number of workers (MGNREGA Dashboard, 2018) participate in the asset creation that are spread out in 2,69,755 Gram Panchayats. The aim of MGNREGA is to increase the rural underprivilege's capacity of contributing to restoration of their environment. To do this, it has focused on creating productive assets in rural areas. Most of the MGNREGA projects involve land development, soil protection and water management. According to the MGNREGA Permissible Works List (Schedule 1 of MGNREGA 2005) The programme is mostly focused on the works related to:

- Natural Resource Management (Water conservation and harvesting, Drought Proofing, Renovation of traditional water bodies, Land development, etc.)
- Agriculture and Allied Activities
- Rural Infrastructure
- Construction of Individual Houses under PMAY- Rural
- Irrigation

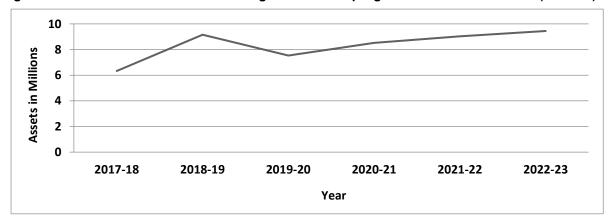
Table 01: Accumulation of Assets from the year 2017-18 to 2022-23

| Ī | Year  | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|-------|---------|---------|---------|---------|---------|---------|
| ĺ | Total | 6328337 | 9156697 | 7530774 | 8517250 | 9028670 | 9445896 |

Source: MIS Reports (https://mnregaweb4.nic.in)

Table 1 shows the trend of year-wise accumulation of assets at national level from year 2018-2023. As also depicted in Figure 1. the rate of asset creation has been on a consistent increase. But as an exception in the asset creation is seen in financial year 2019-20 as compared to the previous financial year. This dip would probably be due to the impact of COVID-19 because the country was bounded because of complete lockdown, and restrictions were there. After that dip continuous increase in the asset creation has been observed. The government understood the importance of the MGNREGA as there was high demand of work and unemployment was on its peak. Therefore, it could provide employment to the people who migrated back to their villages and people who lost their jobs due to pandemic. Figure 2 shows the category wise distribution of creation of assets under the MGNREGA it is observed that majority of work under MGNREGA is on individual land, rural sanitation, rural connectivity and development of land. Work on individual land has emerged as a main work category under MGNREGA with a mean of 62 percent of total work done during 2018-2023 and the next category in which highest work done is rural sanitation.

Figure 01: Accumulation of Assets through MGNREGA programme at National Level (2018-23)



1.04 2.90 0.27 Legend Other Activity Renovation of Traditional Water Bodies Flood Control and Protection Micro Irrigation Works 🖾 Rural Sanitation 72.16 Drought Proofing Rural Connectivity 🛂 Land Development ₩ater Conservation and Water Harvesting ⊞Work on Individual

Figure 02: Average Category wise Distribution of MGNREGA Assets (2018-23)

## Relationship between MGNREGA and Related SDGs

Direct or indirect, all the 17 goals of sustainable development in India are being achieved by MGNREGA, a central government sponsored scheme using a decentralized approach. (Giribabu et al., 2018). SDG goals targeted in accordance to the National Indicator Framework on SDG (Version 3.0) released by Ministry of Statistics and Programme Implementation has been summarised in Table 2.

Table 02: SDGs, Targets and Indicators related to MGNREGA.

| S.no. | Goals                                                                                                                                     | Target                                                                                                                                                                                                                                                                                                                                           | Indicators                                                                                                                                                                                                                                                                                                             |
|-------|-------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.    | Goal 1: To eliminate poverty in all its forms throughout the world                                                                        | <b>1.3:</b> The execution of social protection scheme for all populations including basic floors must be followed by substantial coverage of vulnerable and poor individuals by 2030.                                                                                                                                                            | <b>1.3.3:</b> The percentage of individuals who obtained employment under MGNREGA compared to those who requested work                                                                                                                                                                                                 |
| 2.    | Goal 5: To establish gender equality by empowering all women and girls.                                                                   | <b>5.c:</b> The implementation and enhancement of effective policies and enforceable legislation should promote gender equality and empower every woman and girl at all organizational levels.                                                                                                                                                   | <b>5.c.1:</b> Countries with systems of tracking and making public gender equality and women's empowerment allocations. (MGNREGA stipulates women's participation at a minimum of 33 percent)                                                                                                                          |
| 3.    | Goal 8: To develop sustained, inclusive and sustainable economic growth along with full and productive employment and decent work for all | <ul> <li>8.8: Protect labour rights and establish safe working environments for all employees while specifically safeguarding women migrant workers and employees with unstable jobs.</li> <li>8.b: Establish a worldwide youth employment strategy by 2020 while executing the International Labour Organization's Global Jobs pact.</li> </ul> | 8.8.1: The proportion of families who received social protection benefits through MGNREGA  8.b.2: Number of person days created under MGNREGA (in lakhs)                                                                                                                                                               |
| 4.    | Goal 10: To minimize inequalities between and within nations.                                                                             | 10.1: By 2030, gradually attain and maintain income growth of the bottom 40 percent of the population at a rate above the national average                                                                                                                                                                                                       | Expanding Social Protection Measures: livelihood and income assistance to the deprived and vulnerable individuals are complemented with a cache of interventions to secure them from unforeseen distress.  Promoting income growth: To increase income of people in vulnerable situations through schemes like MGNREGA |

Source: https://sdgs.un.org/goals

## **Results and Analysis**

MGNREGA has been instrumental in accomplishing the targets under SDGs using various indicators. The following sections underline the correspondence between the SDGs and the objectives of MGNREGA.

## SDG 1 - End poverty in all its forms everywhere

The associated targets seek to achieve extreme poverty everywhere, by reducing poverty levels among men, women and children of all ages living in poverty by at least half, and execute nationally fitting social protection systems for all, and till the end of 2030 ensure substantial coverage of the poor and vulnerable (United Nations). There is now confirmation that the social welfare programs are hugely supporting the war against poverty as per the (World Bank 2018).

As poverty is extremely widespread in rural areas, MGNREGA is closer to an anti-poverty approach in rural areas. To provide a safety net for the populace and at the same time to build durable assets to alleviate some aspects of poverty and to tackle the challenge of development in rural community, it is intended to augment the number of wage employment opportunities by providing on demand employment and guaranteed wage jobs every year to families whose adult members volunteer to work unskilled manual labour. As per the indicator 1.3.3, the target score set by the NITI Aayog for whole India is 98.95 percent. Under MGNREGA, India has attained 84.44 percent employment to persons who demanded work. The state wise performance of states is described through a choropleth map in Figure 3.

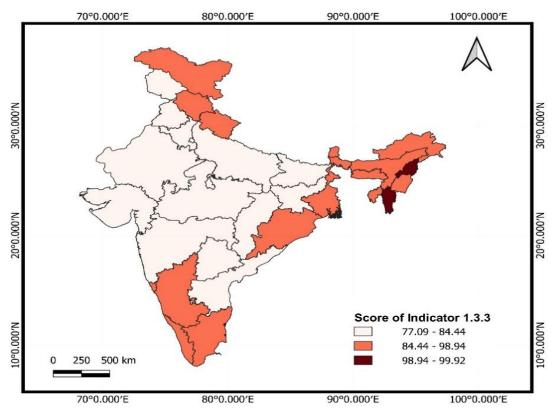


Figure 03: State wise distribution of persons provided employment under MGNREGA

The MGNREGA ranks among the largest poverty reduction programs worldwide because its budget ranges from 0.5 percent to 1 percent of GDP. The financial records of MGNREGA's program appear in Table 3 for both current and previous five financial years. The MGNREGA program provides work benefits to an average 9 crores people annually. Workers in MGNREGA receive wages which exceed 273 rupees per day on average. The COVID pandemic caused the maximum number of approved labour budget and scheme participants

in 2020-21 and 2021-22. The government gave priority to providing labour opportunities to people who returned home without employment. The economic support that households required during challenging times became possible because of this scheme.

Table 03: Comparison of different states according to their score on SDGs.

| C                                       | lass - Interval | States                                                                                                                      |  |  |
|-----------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------|--|--|
| 77.09 - 84.44 Below India's average     |                 | Punjab, Haryana, J&K, Rajasthan, Gujarat, M.P,<br>U.P, Bihar, Chhattisgarh, Maharashtra, Andhra<br>Pradesh, Telengana.      |  |  |
| 84.44 - 98.94 Above India's average     |                 | Arunachal Pradesh, Ladakh, Uttrakhand, H.P,<br>Manipur, Tripura, Assam, W.B, T.N, Goa, Kerala,<br>Odisha, Sikkim, Meghalaya |  |  |
| 98.95 - 99.92 Above target set by India |                 | Mizoram, Nagaland                                                                                                           |  |  |

Source: Niti Aayog SDG index, 2023-24.

Table 04: National level financial statistics of MGNREGA (2019-2023).

| Financial<br>Year | Approved Labour<br>Budget (in crores) | Total Individuals worked (in crores) | Average Wage<br>Rate |
|-------------------|---------------------------------------|--------------------------------------|----------------------|
| 2023-24           | 307.26                                | 8.34                                 | 343.67               |
| 2022-23           | 285.33                                | 8.75                                 | 291.11               |
| 2021-22           | 337.76                                | 10.61                                | 269.79               |
| 2020-21           | 385.67                                | 11.18                                | 266.19               |
| 2019-20           | 277.63                                | 7.88                                 | 235.28               |
| 2018-19           | 256.56                                | 7.77                                 | 247.19               |

Source: https://mgnrega.nic.in/

The MGNREGA ranks among the largest poverty reduction programs worldwide because its budget ranges from 0.5 percent to 1 percent of GDP. The financial records of MGNREGA's program appear in Table 4 for both current and previous five financial years. The MGNREGA program provides work benefits to an average 9 crores people annually. Workers in MGNREGA receive wages which exceed 273 rupees per day on average. The COVID pandemic caused the maximum number of approved labour budget and scheme participants in 2020-21 and 2021-22. The government gave priority to providing labour opportunities to people who returned home without employment. The economic support that households required during challenging times became possible because of this scheme.

#### SDG 5 - Achieve gender equality and empower all women and girls.

Achieving gender equality by 2030 necessitates swift action to get rid of the numerous underlying causes of discrimination that continue to restrict women's rights in both private and public domains. The goal intends:

- All girls and women everywhere must experience freedom from discrimination in every form.
- Public services together with social protection policies and household and family responsibility should support unpaid care work through appropriate infrastructure and domestic value recognition.
- Develop and enforce enforceable laws which promote gender equality and encourage all girls and women at every level etc.

MGNREGA mandates that women receive special priority status through a requirement of female beneficiaries to reach a minimum of thirty-three percent.

Table 05: Women participation rate in MGNREGA

| Financial year      | 2018-19 | 2019- 20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|---------------------|---------|----------|---------|---------|---------|---------|
| Women Participation | 54.59   | 54.78    | 53.19   | 54.82   | 57.47   | 58.89   |
| Rate ( percent)     |         |          |         |         | •       |         |

Source: MoRD

It is clear from Table 5 that the women percentage compared to men is more. The data shows that with successive financial year starting from 2018-19 the women participation in MGNREGA is increasing. MGNREGA requires payment of equal wages to men and women and sets aside one third of all available work opportunities for women. MGNREGA has enabled women to achieve increased economic and social positions while obtaining better decision-making power.

Table 06: Person days generated of men and women

| • •     |                               |                             |  |  |  |  |
|---------|-------------------------------|-----------------------------|--|--|--|--|
| Year    | Women Person-Days (in crores) | Men Person-Days (in crores) |  |  |  |  |
| 2023-24 | 183.96                        | 125.34                      |  |  |  |  |
| 2022-23 | 169.89                        | 123.81                      |  |  |  |  |
| 2021-22 | 199.04                        | 164.15                      |  |  |  |  |
| 2020-21 | 206.76                        | 182.33                      |  |  |  |  |
| 2019-20 | 145.30                        | 119.83                      |  |  |  |  |
| 2018-19 | 146.19                        | 121.55                      |  |  |  |  |

Source: MGNREGA Dashboard (https://mgnrega.nic.in/)

Difference in the distribution of person-days generated between men and women The p-value from the Mann Whitney U Test conducted on the data sets of Table 6 reached 0.041 indicating significance at the standard 0.05 threshold. The results provide enough evidence to deny the null hypothesis. According to the Mann Whitney U test results there exists a statistically meaningful variation between the person day outputs of male and female workers. The evaluation shows that the distribution patterns of person-days from each group differ which indicates possible elements that impact these variations:

- 1. The policy design of MGNREGA requires one-third of all beneficiaries to be female. The required participation of women as one-third of beneficiaries under MGNREGA guarantees improved wage employment access and enhances their economic power as well as rural labour market presence (Pankaj & Tankha, 2010).
- **2.** Rural women engage in MGNREGA to support their families because they need income either as main caregivers or providers of household revenue. The program acts as a dependable income source that families in poverty need to survive (Mahapatra, 2018).
- **3.** The work migration patterns of men lead to women becoming the main family breadwinners in certain areas thus enhancing their enrolment in MGNREGA programs (Desai & Banerjee 2021).

# SDG 8 - Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

The objective of Goal 8 targets inclusive sustainable economic development together with full productive employment and decent work for everyone. As per the facts (MGNREGA Dashboard 2024), there are 13.07 crore active workers (2024-25) and 8.28 crore assets created till date and in addition 257.9 crore person-days employment has been generated (till 19th March, 2022) as per the Year-End Review 2022: Ministry of Rural Development. MGNREGA is crucial in developing productive assets for water conservation, natural resource management, afforestation, drought-resistance, micro irrigation, and many other projects. It provides employment during the agriculture lean season and helps manage natural resources to increase agriculture output in the future. Table 4 shows the government budget approved for MGNREGA, which is very significant and highly justifiable. The approved labour budget shows a rising pattern and achieved its highest level during the COVID pandemic from 2020-21 to 2021-22. After the pandemic was over a dip was seen in the budget but it was still high as compared to the pre COVID level and the trend is increasing, which shows that government has increased focus on the importance which the scheme could play to promote sustained and inclusive economic growth. MGNREGA implements specific provisions through its framework to support vulnerable social groups like people with impairments, particular tribal groups, and women in unique situations including those who are HIV-positive, internally displaced people, senior citizens over 65, and lactating mothers up to 8 months before and 10 months after

delivery. It is well recognised that these workforces might not be able to handle all NREGS tasks, including digging, moving objects, and carrying loads. Therefore, it is important to find and implement especially suited works for these groups. The program focuses on establishing methods to actively include people with disabilities within its framework. Category of workers (disabilities and vulnerable groups) under MGNREGA is as follows;

- Persons with disabilities
- Primitive tribal groups
- Nomadic tribal groups
- HIV- positive persons
- De-notified tribes
- Rehabilitate bonded labour

Table 07: Year wise details of category wise employment under MGNREGA

| Year    | Person<br>days<br>generated<br>(in crores) | Wages<br>(in<br>crores) | Women<br>person<br>days (in<br>crores) | Work provided<br>to disabled<br>persons (in<br>crores) | ST Total<br>Person<br>Days (In<br>crores) | SC Total<br>Person<br>Days (In<br>crores) |
|---------|--------------------------------------------|-------------------------|----------------------------------------|--------------------------------------------------------|-------------------------------------------|-------------------------------------------|
| 2023-24 | 309.3                                      | 74127.02                | 183.96                                 | 0.0485                                                 | 59.06                                     | 59.90                                     |
| 2022-23 | 293.7                                      | 65266.08                | 169.89                                 | 0.0484                                                 | 53.28                                     | 57.80                                     |
| 2021-22 | 363.19                                     | 75091.63                | 199.04                                 | 0.0584                                                 | 66.56                                     | 69.59                                     |
| 2020-21 | 389.09                                     | 78016.86                | 206.76                                 | 0.0605                                                 | 69.82                                     | 77.23                                     |
| 2019-20 | 265.13                                     | 48847.94                | 145.30                                 | 0.0462                                                 | 49.15                                     | 54.09                                     |
| 2018-19 | 267.74                                     | 47172.55                | 146.19                                 | 0.0461                                                 | 46.79                                     | 55.85                                     |

Source: MGNREGA Dashboard (https://mgnrega.nic.in/)

Table 7 shows the categorization of employment under MGNREGA. An increase of 15.5 percent in person days generated has been seen from 2018-19 till 2023-24 and this increase was around 45 percent in 2020-21 in the COVID year. The wages had also increased in an equal proportion as the person days increased. The women person days has also accounted an increase of around 59 percent in 2023-24 from the 2018-19 level. There is an increase of 22 percent and 7 percent respectively in case of ST and SC person days generated. This increase was exceptional in the year 2020-21, 47 percent in case of ST and 38 percent in case of SC, which shows that MGNREGA has played a very significant role in providing jobs inclusive of all groups.

**Table 08: ANOVA Test Statistic** 

| Test  | F – Statistic value | P- value              |  |
|-------|---------------------|-----------------------|--|
| ANOVA | 30.12               | 5.59*10 <sup>-6</sup> |  |

The ANOVA test statics as mentioned in Table 8 determines the difference between mean person creation in these three groups. The p-value shows a significant correlation with the 0.05 threshold thus indicating substantial differences exist between the average person days produced across the three groups. A Tukey HSD test was performed to identify certain pairs of categories that differ significantly after the ANOVA test produced significant findings. The test shows that significant difference exists between the General category and ST and SC categories while ST and SC categories show no statistical difference between them. Research findings show that MGNREGA scheme generates distinct mean person-days between General and ST and SC categories. Mean person-days generated in the General category exceed those of ST and SC. As visible from Figure 4 there is no statistically significant difference between SC and ST, as per the analysis of person-days produced under the MGNREGA. This result is consistent with the key goal of MGNREGA, which is to give rural poor people further employment options without discrimination (Ministry of Rural Development, 2021).

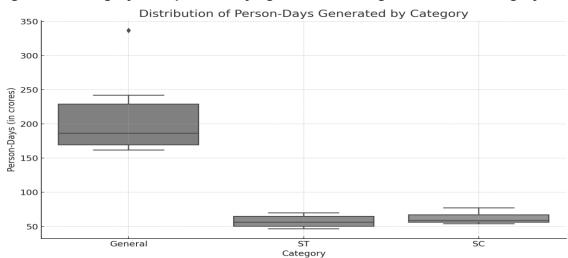


Figure 04: Category wise person days generated through MGNREGA category wise

Numerous studies have examined the socioeconomic and demographic elements affecting MGNREGA benefit distribution, emphasizing underserved communities (Kumar & Anand, 2019; Singh et al., 2020). Research outcomes indicate MGNREGA provides equal resource distribution to all social groups starting from its core structure despite different implementation phases.

## SDG 10- Reduce inequality within and among countries

This SDG aims for reducing disparities in a nation's economy and other domains such as race, ethnicity, origin, sex, handicap, age, and religion. Cast plays a dominant role in India which separates it out from rest of the world. As a result, social or caste-based inequality becomes significant. Similar to this, gender inequality is widespread in India. However, the MGNREGA labour force is fully immune to the caste system, and on the other hand, it prioritises women, vulnerable groups, etc. The rights-based strategy of MGNREGA grants legal entitlements to all Indian low-income rural households. The local village councils have processed numerous employment day requests from local households. MGNREGA implements a rights-based system which guarantees legal protection to disadvantaged and impoverished social groups.

#### Suggestions

The present study, by analysing multi-year secondary data from the MGNREGA Dashboard and linking it with Sustainable Development Goals (SDGs), has revealed several trends and disparities in employment generation, asset creation, and social group participation. Based on the empirical study, the following ideas are meant to increase the inclusivity, efficiency and impact of MGNREGA

- 1. Address regional disparities in work provision rates As it can be seen from the above discussion that there are disparities in terms of employment opportunities with large states like Bihar, Uttar Pradesh and Madhya Pradesh lagging behind the national average. Equity and access, which are addressed by improving labour budgets and increasing administrative support in regions with poor performance, are essential.
- 2. Prioritize quality and sustainability in high-volume asset categories From 2018–2023, a total of 62 percent of MGNREGA work was on individual land, according to the study. The programme's attention in future should be to track the utility and long-term viability of such assets, possibly through village-level asset audits to ensure they support sustainable livelihoods.
- 3. MGNREGA's role in times of economic distress as resilience tool The increase in labour budget and person-days and participation in the COVID-19 period (2020–21, 2021–22) shows the program as a safety net during shocks. Institutionalizing MGNREGA as a "counter-cyclical policy tool" pre-approved contingency plans during economic downturns may improve future responsiveness.

4. MGNREGA to Increase Climate Resilience and Ecological Restoration - As majority of MGNREGA works fall under Natural Resource Management, the scheme is well placed to become a climate adaptation strategy. The integration of climate-resilient asset guidelines and compliance with India's National Action Plan on Climate Change would enhance ecological benefits.

#### Conclusion

India has performed a fundamental role during the creation of SDGs while demonstrating practical pledge towards goals before their official development. The SDG goals can be achieved through employment generation efforts that develop agricultural infrastructure and create productive assets and entrepreneurship-based livelihood possibilities. MGNREGA operates as the world's largest cash transfer program through its 16-year operation by creating substantial employment opportunities that reduced rural poverty and advanced both rural infrastructure and local purchasing power. MGNREGA serves simultaneously as employment legislation and as a development instrument which supports sustainable advancement of forest systems and agricultural production and healthcare services while promoting income generation and economic development and various sustainable development principles. The rights-based framework of this program functions as an economic development growth force which empowers rural communities through innovative occupational practices. MGNREGA supports the achievement of SDG objectives in India through direct and indirect methods. This paper therefore, deals in understanding the functions of MGNREGA, its impact on development of rural India.

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