The Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA) commenced in 2005 to provide 100 days of wage employment in every financial year to rural households whose adult members are willing to do unskilled manual work in the rural areas. It was introduced to address the worst kind of poverty in the country, and provide unskilled wage work to the poor at the bottom who have very low risk bearing capacity and poor credit worthiness to take up self-employment ventures and have strong preference for wage work. The MNREGA is the unique employment programme and it goes beyond poverty alleviation and recognizes employment as a legal right. This legal commitment is a landmark event in the history of poverty alleviation schemes of India. It is also unique programme in the world, as no country in the world has ever given legal right of this kind of such a large rural population who have very poor socio-economic conditions. It was implemented in all districts of the country on April 1, 2008. At present, the implementation procedure and corruption of MNREGA has become a debatable issue for researchers, academicians, and politicians. Keeping these views in mind, the present study analysed the various aspects of functioning and impact assessment of MNREGA by conducting ground level field study.

The study is based on both, primary and secondary data. The primary data were collected in reference year 2013-14 from 400 sample households spread over 10 villages of Anand and Kutchh districts. The study was conducted to know the controversial issues such as, Income and Consumption Expenditure Pattern, Assets created under MNREGA and its durability, Wage differentials between MNREGA activities and Other activities and lastly, to understand the functioning part of the programme were examined.

At last, the present study provides the Findings, Suggestions and Policy Implications, which will be helpful for better implementation of the scheme in the State and Country as well. This study will be useful to young researchers, government, economists, sociologists, non-governmental organizations, policy makers and planners to indulge the grass root level problems and prospects in implementing MNREGA.

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