



# THE NATIONAL RURAL EMPLOYMENT GUARANTEE ACT 2005 (NREGA)

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## OPERATIONAL GUIDELINES 2008

---

3<sup>rd</sup> edition



सत्यमेव जयते

MINISTRY OF RURAL DEVELOPMENT  
DEPARTMENT OF RURAL DEVELOPMENT  
GOVERNMENT OF INDIA  
NEW DELHI



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# 1 NREGA: OBJECTIVE AND SALIENT FEATURES OF THE ACT

The National Rural Employment Guarantee Act, (NREGA) was notified on September 7, 2005.

## 1.1 OBJECTIVE OF THE ACT

The objective of the Act is to enhance livelihood security in rural areas by providing at least 100 days of guaranteed wage employment in a financial year to every household whose adult members volunteer to do unskilled manual work.

## 1.2 NREGA GOALS

- a. Strong social safety net for the vulnerable groups by providing a fall-back employment source, when other employment alternatives are scarce or inadequate
- b. Growth engine for sustainable development of an agricultural economy. Through the process of providing employment on works that address causes of chronic poverty such as drought, deforestation and soil erosion, the Act seeks to strengthen the natural resource base of rural livelihood and create durable assets in rural areas. Effectively implemented, NREGA has the potential to transform the geography of poverty
- c. Empowerment of rural poor through the processes of a rights-based Law
- d. New ways of doing business, as a model of governance reform anchored on the principles of transparency and grass root democracy

Thus, NREGA fosters conditions for inclusive growth ranging from basic wage security and recharging rural economy to a transformative empowerment process of democracy

## 1.3 COVERAGE

The Act was notified in 200 districts in the first phase with effect from February 2<sup>nd</sup> 2006 and then extended to additional 130 districts in the financial year 2007-2008 (113 districts were notified with effect from April 1<sup>st</sup> 2007, and 17 districts in UP were notified with effect from May 15<sup>th</sup> 2007). The remaining districts have been notified under the NREGA with effect from April 1, 2008. Thus NREGA covers the entire country with the exception of districts that have a hundred percent urban population.

## 1.4 SALIENT FEATURES OF THE ACT

- i) Adult members of a rural household, willing to do unskilled manual work, may apply for registration in writing or orally to the local Gram Panchayat
- ii) The Gram Panchayat after due verification will issue a Job Card. The Job Card will bear the photograph of all adult members of the household willing to work under NREGA and is free of cost
- iii) The Job Card should be issued within 15 days of application.
- iv) A Job Card holder may submit a written application for employment to the Gram Panchayat, stating the time and duration for which work is sought. The minimum days of employment have to be at least fourteen.
- v) The Gram Panchayat will issue a dated receipt of the written application for employment, against which the guarantee of providing employment within 15 days operates
- vi) Employment will be given within 15 days of application for work, if it is not then daily unemployment allowance as per the Act, has to be paid liability of payment of unemployment allowance is of the States.
- vii) Work should ordinarily be provided within 5 km radius of the village. In case work is provided beyond 5 km, extra wages of 10% are payable to meet additional transportation and living expenses
- viii) Wages are to be paid according to the Minimum Wages Act 1948 for agricultural labourers in the State, unless the Centre notifies a wage rate which will not be less than Rs. 60/ per day. Equal wages will be provided to both men and women.

- ix) Wages are to be paid according to piece rate or daily rate. Disbursement of wages has to be done on weekly basis and not beyond a fortnight in any case
- x) At least one-third beneficiaries shall be women who have registered and requested work under the scheme.
- xi) Work site facilities such as crèche, drinking water, shade have to be provided
- xii) The shelf of projects for a village will be recommended by the *gram sabha* and approved by the *zilla panchayat*.
- xiii) At least 50% of works will be allotted to Gram Panchayats for execution
- xiv) Permissible works predominantly include water and soil conservation, afforestation and land development works
- xv) A 60:40 wage and material ratio has to be maintained. No contractors and machinery is allowed
- xvi) The Central Government bears the 100 percent wage cost of unskilled manual labour and 75 percent of the material cost including the wages of skilled and semi skilled workers
- xvii) Social Audit has to be done by the Gram Sabha
- xviii) Grievance redressal mechanisms have to be put in place for ensuring a responsive implementation process
- xix) All accounts and records relating to the Scheme should be available for public scrutiny

## 1.5 PARADIGM SHIFT FROM WAGE EMPLOYMENT PROGRAMMES

NREGA marks a paradigm shift from all precedent wage employment programmes. The significant aspects of this paradigm shift are captured below :

- i) NREGA provides a statutory guarantee of wage employment.
- ii) It provides a rights-based framework for wage employment. Employment is dependent upon the worker exercising the choice to apply for registration, obtain a Job Card, and seek employment for the time and duration that the worker wants
- iii) There is a 15 day time limit for fulfilling the legal guarantee of providing employment

- iv) The legal mandate of providing employment in a time bound manner is underpinned by the provision of Unemployment Allowance.
- v) The Act is designed to offer an incentive structure to the States for providing employment as ninety percent of the cost for employment provided is borne by the Centre. There is a concomitant disincentive for not providing employment as the States then bear the double indemnity of unemployment and the cost of unemployment allowance.
- vi) Unlike the earlier wage employment programmes that were allocation based. NREGA is demand driven. Resource transfer under NREGA is based on the demand for employment and this provides another critical incentive to States to leverage the Act to meet the employment needs of the poor.
- vii) NREGA has extensive inbuilt transparency safeguards
  - a. Documents: Job Cards recording entitlements (in the custody of workers) written application for employment, Muster Rolls, Measurement Books and Asset Registers
  - b. Processes: Acceptance of employment application, issue of dated receipts, time bound work allocation and wage payment, Citizen Information Boards at worksites, Vigilance Monitoring Committees, regular block, district and state level inspections and social audits
- viii) The public delivery system has been made accountable, as it envisages an Annual Report on the outcomes of NREGA to be presented by the Central Government to the Parliament and to the Legislature by the State Government. Specifically personnel responsible for implementing the Act have been made legally responsible for delivering the guarantee under the Act.

## 1.6 FORMULATION OF STATE EMPLOYMENT GUARANTEE SCHEMES

Under Section 4 of the Act the Scheme to be formulated by the State Government will conform to the legally non-negotiable parameters laid down in Schedules I and II of the Act. In addition, the Schemes will conform to the operational parameters delineated in the Guidelines. **The Scheme so formulated will be called the National Rural Employment Guarantee Scheme (NREGS), followed by the name of the State. The National level name and logo is mandatory. This logo will be used for all IEC materials and activities.**

The Scheme will be implemented as a Centrally Sponsored Scheme on a cost-sharing basis between the Centre and the States as determined by the Act.

Annexure A1 lists all the essential features that the Rural Employment Guarantee Scheme should cover.

# 2

# STAKEHOLDERS

This chapter describes the key stakeholders and their roles and responsibilities for effective implementation of NREGS.

Key Stakeholders are:

- i) Wage seekers
- ii) Gram Sabha
- iii) PRIs, specially the gram panchayat
- iv) Programme Officer at the block level
- v) District Programme Coordinator
- vi) State Government
- vii) Ministry of Rural Development

A detailed charter of the roles and responsibilities of key stakeholders is presented in Annexure A-2.

The incidence of management responsibilities at different levels is also indicated in the management matrix at Annexure A-3.

## 2.1 VILLAGE LEVEL

### 2.1.1 Wage Seekers:

The wage seekers are the primary stake holders of the Act. Their exercise of choice to demand employment is the trigger of key processes. The rights of the wage seekers are:

- i) Application for registration
- ii) Obtaining a Job Card
- iii) Application for work
- iv) Choice of time and duration of the work applied for
- v) Provision of work within fifteen days of application
- vi) Provision of crèche, drinking water, first aid facilities on work site
- vii) The right to check their Muster Rolls and to get information regarding their employment entered in their Job Cards
- viii) Payment of wages within fifteen days of work done
- ix) The right to get unemployment allowance in case employment is not provided within fifteen days of submitting the application or from the date when work is sought

2.1.2 Gram Sabha (GS): The Gram Sabha has been given the following rights and responsibilities under the Act

- i) It will recommend works to be taken up under NREGS
- ii) It will conduct social audits on implementation of the Scheme
- iii) In addition, it is suggested that the Gram Sabha be used extensively as a forum for sharing information about the Scheme.

2.1.3 Gram Panchayat (GP): The Gram Panchayat is the pivotal body for implementation at the village level. Where Part Nine of the Constitution does not apply, local councils/ authorities as mandated by the State concerned will be invested with corresponding responsibilities.

The Gram Panchayat is responsible for the following activities:

- i) Planning of works
- ii) Receiving applications for registration
- iii) Verifying registration applications
- iv) Registering households
- v) Issuing Job Cards
- vi) Receiving applications for employment

- vii) Issuing dated receipts,
- viii) Allotting employment within fifteen days of application
- ix) Executing works
- x) Maintaining records
- xi) Convening the Gram Sabha for social audit
- x) Monitoring the implementation of the Scheme at the village level.

## 2.2 BLOCK LEVEL

2.2.1 Intermediate Panchayat (IP): The Intermediate Panchayat will be responsible for the consolidation of the GP plans at the Block level into a Block Plan and for monitoring and supervision

2.2.2 Programme Officer (PO): The Programme Officer essentially acts as a coordinator for NREGS at the Block level. The chief responsibility of the Programme Officer is to ensure that anyone who applies for work gets employment within 15 days. A Programme Officer's other important functions are:

- i) Scrutinizing the annual development plan proposed by the GPs
- ii) Including the proposals of the Intermediate Panchayat
- iii) Consolidating all proposals into the block plan and submitting it to the Intermediate Panchayat
- iv) Matching employment opportunities with the demand for work at the Block level;
- v) Monitoring and supervising implementation
- vi) Disposal of complaints
- vii) Ensuring that social audits are conducted by the Gram Sabhas and following up on them
- viii) Payment of unemployment allowance in case employment is not provided on time

The Programme Officer is accountable to the District Programme Coordinator.



## 2.3. DISTRICT LEVEL

2.3.1 District Panchayats: District Panchayats will be responsible for finalizing the District Plans and the Labour Budget and for monitoring and supervising the Employment Guarantee Scheme in the District.

2.3.2 District Programme Coordinator (DPC): The State Government will designate a District Programme Coordinator, who can be either the Chief Executive Officer of the District Panchayat, or the District Collector, or any other District-level officer of appropriate rank. The overall responsibility for ensuring that the Scheme is implemented according to the Act belongs to the District Programme Coordinator (DPC) at the District level. A District Programme Coordinator will be responsible for:

- i) Information dissemination
- ii) Training
- iii) Consolidating block plans into a district plan
- iv) Ensuring administrative and technical approvals to the shelf of projects has been accorded on time
- iii) Release and utilization of funds
- iv) Ensuring hundred percent monitoring of works, Muster Roll Verifications,
- v) Submission of Monthly Progress Reports.

## 2.4. STATE LEVEL

- i) State Employment Guarantee Council (SEGC): A State Employment Guarantee Council (or 'State Council') is to be set up by every State Government under Section 12 of NREGA. The SEGC shall advise the State Government on the implementation of the Scheme, and evaluate and monitor it. Other roles of the State Council include deciding on the 'preferred works' to be implemented under NREGS, and recommending the proposals of works to be submitted to the Central Government under Schedule I Section 1 (ix) of the Act.

The State Council will prepare an Annual Report on the implementation of the NREGS in the State to be presented to the State Legislature.

- ii) The State Government will be responsible for:
  - a) Wide communication of the Scheme
  - b) Setting up the SEGC

- c) Establishing a State Employment Guarantee Fund
- d) Ensuring that full time dedicated personnel are in place for implementing NREGA, specially the Gram Panchayat assistant (Gram Rozgar Sahayak) and the Programme Officer, and the technical staff
- e) Ensuring that the State share of the NREGS budget is released on time
- f) Delegation of financial and administrative powers to the District Programme Coordinator and the Programme Officer, as is deemed necessary for the effective implementation of the Scheme
- g) Training
- h) Establishing a network of professional agencies for technical support and for quality-control measures
- i) Regular review, monitoring and evaluation of NREGS processes and outcomes.
- j) Ensuring accountability and transparency in the Scheme at all levels

## 2.5 CENTRAL LEVEL

- i) Central Employment Guarantee Council (CEGC): A Central Employment Guarantee Council (or 'Central Council') has been set up under the chairmanship of the Minister of Rural development. The Central Council is responsible for advising the Central Government on NREGA-related matters, and for monitoring and evaluating the implementation of the Act. It will prepare Annual Reports on the implementation of NREGA for submission to Parliament.
- ii) Ministry of Rural Development (MORD): The Ministry of Rural Development is the nodal Ministry for the implementation of NREGA. It is responsible for ensuring timely and adequate resource support to the States and to the Central Council. It has to undertake regular review, monitoring and evaluation of processes and outcomes. It is responsible for maintaining and operating the MIS to capture and track data on critical aspects of implementation, and assess the utilization of resources through a set of performance indicators. MORD will support innovations that help in improving processes towards the achievement of the objectives of the Act. It will support the use of Information Technology (IT) to increase the efficiency and transparency of the processes as well as improve interface with the public. It will also ensure that the implementation of NREGA at all levels is sought to be made transparent and accountable to the public.

# 3

## CAPACITY BUILDING

### 3.1 PERSONNEL

The Act makes it mandatory for the State Government to make available to the District Programme Coordinator and the Programme Officer, necessary staff and technical support as may be necessary for the effective implementation of the scheme.

Ministry of Rural Development has suggested an administrative pattern that may be adapted by States according to their contexts. There shall be full funding by Government of India for management support at the District, Block and Gram Panchayat level.

**3.1.1** Gram Rozgar Sahayak: The implementation of NREGS involves considerable organizational responsibilities at the level of the Gram Panchayat. To ensure that these are effectively discharged by the Gram Panchayat, the appointment of an 'Employment Guarantee Assistant', in each Gram Panchayat is suggested. The 'Employment Guarantee Assistant' could be called 'Gram Rozgar Sahayak', or an equivalent term in the local language. The functions of the Gram Rozgar Sahayak are given in Annexure A4. The function of Gram Rozgar Sahayak (GRS) and the Panchayat Secretary should be clearly distinguished. GRS is a dedicated staff under NREGA. The cost of GRS is the first charge on the administrative expenses under NREGA. To start with, there should be one GRS in each Gram Panchayat. Annual review of the performance of GRS should be undertaken by the Programme Officers and District Programme Coordinators and follow up action taken accordingly.

**3.1.2** Programme Officer: A Programme Officer should be appointed at the Block level. The Programme Officer will not be below the rank of the Block Development Officer. The Programme Officer will be a full-time dedicated officer, and may be selected from among Departmental personnel and may be taken on deputation. Fresh recruitment may also be made on contract. The responsibility of the Programme Officer may be

discharged by the BDO. In such circumstances, another person may be appointed as the Additional Programme Officer. The expense on the salary of the Programme Officer is a (non-negotiable) charge on the 4% administrative expense. To facilitate programme functioning at the Block level, supportive staff should be deployed Staff that should be put in place at the Block and GP level, on priority include, engineers, data entry operators, and accountants.

The DPC should also be assisted through supportive staff in key functional areas like works, IT and accounts.

- 3.1.3 Employment Guarantee Commissioner: The State Government will designate an officer, not below the rank of a Commissioner, as the State Rural Employment Guarantee Commissioner responsible for ensuring that all activities required to fulfill the objectives of the Act are carried out. The Commissioner may also function as the Member Secretary of the SEGC, and be authorized to hear appeals against the decisions or actions of the DPC. He may also be directed to ensure that the system of grievance redressal, social audit, applications for right to information, and other measures of public accountability and transparency are effective as well as responsive to the demands of NREGS workers and the community.

## 3.2 COMMUNICATION OF NREGA

- 3.2.1 Awareness generation through Information, Education and Communication ( IEC ) For people to know their rights under the Act, effective communication of information about the Act and Scheme is essential.
- 3.2.2 For awareness generation every State Government will undertake an intensive Information Education Communication (IEC) exercise to publicise the key provisions of the National Rural Employment Guarantee Act (NREGA) and procedures to be followed like the process of registration, demand for employment, unemployment allowance, grievance redressal and social audit.
- 3.2.3 This IEC should target workers, rural households, PRIs and pay special attention to deprived areas and marginalized communities. The State Government should draw up an IEC Plan and develop communication material designed to help people articulate their demand and claim their entitlements.
- 3.2.4 Information should be widely disseminated, specially in remote areas, SC/ST hamlets through TV, radios, films, print media including vernacular newspapers, pamphlets, brochures.

While intensive communication should precede the introduction of the Act, communication is also an integral part of the implementation process, aimed at

making this legislation a 'People's Act'. The effectiveness of this communication process will be evident in the extent to which people who need work under this Act register and apply for work. Other signs of successful communication include the active involvement of local communities at every stage, prompt grievance redressal, vigilant social audits by the Gram Sabhas, and wide use of the right to information.

### 3.3 TRAINING OF KEY AGENCIES AND INSTITUTIONS

3.3.1 All key agencies will need to be trained in discharging their responsibilities under the Act. This will include Gram Panchayats, other PRIs, District and State-level department personnel involved in implementing NREGS, as well as local committees, groups formed for the purpose of vigilance, monitoring and social audit.

Basic training on core issues pertinent to the Act and guidelines must be arranged by the State Government with priority accorded to its key functionaries, especially the District Programme Coordinator, the Programme Officer and PRIs. A Training calendar should be made and training modules should be calibrated in content and process according to different stakeholders.

3.3.2 In addition to helping various agencies in performing their duties under the Act, training programmes should give priority to the competencies required for effective planning, work measurement, public disclosure, social audits and use of the Right to Information Act, 2005.

# 4

## PLANNING

### 4.1. PLANNING

4.1.1 Planning is critical to the successful implementation of the Rural Employment Guarantee Scheme (NREGS). A key indicator of success is the timely generation of employment within 15 days while ensuring that the design and selection of works are such that good quality assets are developed. The need to act within a time limit necessitates advance planning. The basic aim of the planning process is to ensure that the District is prepared well in advance to offer productive employment on demand.

### 4.2. DEVELOPMENT PLAN

4.2.1 Section 16 (3) (4) of the Act states that every Gram panchayat shall prepare a development plan and maintain a shelf of works and forward it to the Programme Officer for scrutiny and preliminary approval prior to the commencement of the year in which it is proposed.

4.2.2 The Development Plan is an Annual Work Plan that should comprise a shelf of projects for each village with administrative and technical approvals so that works can be started as soon as there is a demand for work. The Development Plan will be like a rolling plan, since the approved shelf of projects may carry over from one financial year to the next. The Development Plan will include the following components:

- i) Assessment of labour demand
- ii) Identification of works to meet the estimated labour demand
- iii) Estimated Cost of works and wages

- iv) Benefits expected in terms of employment generated and physical improvements (water conservation, land productivity),

### 4.3. PREPARING THE DEVELOPMENT PLAN

The guiding principles for preparing the development plan are as follows:

- i) The number of works in the shelf of projects in a village should be adequately more than the estimated demand.
- ii) The plot numbers of the sites where works are to be executed should be mentioned, so that each work has a unique location code.
- iii) Outcomes expected from the works should be stated in terms of :
  - a) Estimated benefits in terms of employment generated measurable in person days
  - b) Physical improvement envisaged measurable in specific units
  - c) Benefits to the community
- iv) List of approved works with Technical estimates should be displayed on the gram panchayat in simple local language
- iv) Pre-Mid-Post Project condition of works will be recorded with photographs
- v) Each work taken up with unique number ( irrespective of the implementing agency) has to be recorded in the Works register to be maintained at GP to enable verification and prevent duplication

### 4.4. PRI PLANNING PROCESS

4.4.1 Section 13 of NREGA makes the Panchayats at district, intermediate and village levels the principal authorities for planning. The process of planning as laid down under the Act gives under Section 16 of the Act, the power to make recommendations on the works to be taken up under NREGA to the Gram Sabha and the power to prepare a development plan comprising a shelf of projects on the basis of these recommendations of the Gram Sabha to the Gram Panchayat. The Gram Panchayat has to forward the development plan with its priorities to the Programme Officer for preliminary scrutiny and approval prior to the commencement of the year in which it is proposed to be executed. The Programme Officer has to consolidate the Gram Panchayat proposals and the proposals of the Intermediate Panchayat into a block plan and after the approval of the Intermediate Panchayat, forward it to the District

Programme Coordinator. The DPC will consolidate the Block Plans and proposals from other implementing agencies and the District Panchayat will approve the block wise shelf of projects.

- 4.4.2 The sequence of approvals laid down under the Act necessitates time bound coordination between different levels so that the spirit and intent of the Act is maintained specially in terms of maintaining the works priorities. It is therefore legally imperative that there are no delays in the approval of the plan of works at any level and equally necessary to ensure that the priorities of the Gram Sabha are maintained. The absence of an approved shelf of projects affects the pace at which employment demand has to be met. Delay in finalising the plan of works will affect the finalization of the Labour Budgets by December, which in turn will affect fund release.
- 4.4.3 It is necessary to ensure timely scrutiny and approval at each level, so that an adequate number of works with administrative and technical approvals are available to meet the demand for employment. It is also necessary to ensure that each level of approval maintains the order of priority between different works that is indicated in the development projects forwarded by the Gram Panchayat under Section 16(4).
- 4.4.4 The DPC will have overall responsibility for ensuring that the process of identification of works, their consolidation, and final approval of the shelf of projects is completed by December of the year preceding the financial year in which the shelf of works are to be executed. The works so finalised will be accorded technical and administrative approval and will constitute the shelf of projects for the next financial year.
- 4.4.5 At the block level, the Programme Officer (PO) will be responsible for ensuring that the Gram Sabhas are held on 2nd October of each year for identification and recommendations of works. The priority in which the works have to be taken up must also be mentioned in the resolution of the Gram Sabha. A copy of the resolution of the Gram Sabha recommending the works to be taken up in the following financial year and their priority will be sent to the PO. The PO will also be responsible for ensuring that the Gram Panchayat approves and consolidates all Gram Sabha recommendations into the village shelf of projects and submits it to the Intermediate Panchayat within fifteen days of receiving all the Gram Sabha recommendations. All the Gram Panchayat development plans must reach the Programme Officer by October 15th.
- 4.4.6 Once all the Gram Panchayat Plans have been received, the PO will scrutinize the GP's Development Plan for its technical feasibility. The Programme Officer will not reject a work proposed by the Gram Panchayat. If the proposal is not within the parameters of the Act, or appears technically unfeasible, the Programme Officer will return it to the Gram Panchayat for it to replace it with a valid proposal. The PO will consolidate all GP proposals into a Block plan and submit it to the Intermediate Panchayat.



This entire process of scrutiny, re-reference to GP, if necessary, and consolidation and submission to the Intermediate Panchayat will be completed by the PO by November 15th.

- 4.4.7 The Intermediate Panchayat will maintain the priority among different works indicated by the Gram Panchayats. It is possible that there may be a need for works that involve more than one Gram Panchayat. Only such works will be included by the Intermediate Panchayat. The Intermediate Panchayat will not include works that are limited in their scope to an area within the jurisdiction of one Gram Panchayat.

The Intermediate Panchayat will approve the Block Plan within fifteen days of the submission by the Programme Officer and the Programme Officer will submit the Block Plan to the District Programme Coordinator (DPC) by November 30th.

- 4.4.8 The District Programme Coordinator will scrutinize the Block plans, examining the appropriateness and adequacy of works in terms of likely demand as well as their technical and financial feasibility. He/she will also invite and examine work proposals from other Implementing Agencies, but in doing so, the priorities of the Gram Panchayat and the priorities of inter Gram Panchayat works as indicated in the Block Plan by the Intermediate Panchayats will be maintained.

The DPC will be responsible for consolidating the Block plans within a month of receiving all the Block Plans. The DPC will also formulate the Labour Budget on the basis of the district plan to indicate the amount of funds required to implement the Scheme in the next financial year. The DPC will submit the Block wise shelf of Projects and the Labour Budget based on it to the District Panchayat by 15th December. The District Panchayat will approve the Block wise shelf of Projects and the Labour Budget by December 31st.

The District Plan will comprise a Block-wise shelf of projects. The Block-wise shelf of projects will be arranged Gram Panchayat-wise. The Implementing Agency for each work has to be identified keeping in view the mandatory minimum 50 per cent of the works to be executed by the Gram Panchayat. Gram Panchayats may be given more than the minimum stipulated 50%.

The District Programme Coordinator will coordinate the preparation of detailed technical estimates and sanctions. The project report of each approved work shall contain all details as may be specified in the technical/works manual of the State Government. It will also clarify the expected outcomes such as person days of employment, specifications of the physical assets (e.g. length of road, size of a tank) and enduring outcomes (e.g. area irrigated, villages connected).

The District Programme Coordinator will communicate the sanctioned Plan to the Programme Officer. The Programme Officer will forward a copy of the Block Plan with

the shelf of projects to be executed in each Gram Panchayat as well as projects that may be inter Gram Panchayat. These will carry full project cost, time frame, person-days to be generated and the name of the Implementing Agency. Planning for projects must give priority to low-wage areas, where the demand for work at minimum wages is likely to be large. This process must be completed by December of the preceding year.

- 4.4.9 The DPC will forward the Labour Budget to the State Government which will in turn, forward it with its recommendation to the Ministry of Rural Development by 31st January to enable it to release the Central share of funds for implementing the NREGS.
- 4.4.10 This entire exercise has to be undertaken and completed by 31st December of the year preceding the year for which the shelf of projects and the Labour Budget are being formulated.
- 4.4.11 If a level fails to approve the plan proposal within the time limit indicated above, it will be deemed to be approved. In case the Gram Panchayat does not approve the Gram Sabha proposals within the time limit of October 15th, the PO will have the right to satisfy himself/herself on the basis of the copy sent to the PO office of the recommendations of the Gram Sabha, that the recommendations made are in accordance with the provisions of the Act and proceed to consolidate them into the Block Plan. If the Intermediate Panchayat does not approve the Block Plan submitted by the PO by November 30th days it will be deemed to be approved and the Plan will be submitted by the PO to the DPC. If the District Panchayat does not approve the Block wise shelf of Projects and the Labour Budget by 31st December, it will be deemed to have been approved. The DPC will have to proceed to communicate the approved shelf of projects to the PO and the Gram Panchayats. The DPC will also forward the Labour Budget to the State Government for further action.

The Development Plan will provide the basis of the district's annual Labour Budget.

## 4.5. DISTRICT PERSPECTIVE PLAN

- 4.5.1 The need to integrate work priorities with a longer-term development strategy is reflected in Schedule I of the Act, which states that the 'creation of durable assets and strengthening the livelihood resource base of the rural poor shall be an important objective of the Scheme'. It is suggested, therefore, that Districts develop Perspective Plans to enable them to assess the causal factors of poverty that are latent in and possible interventions. The District Perspective Plan (DPP) is intended to facilitate advance planning and to provide a development perspective for the District. The aim is to identify the types of NREGS works that should be encouraged in the District, and the potential linkages between these works and long-term employment generation and sustained development.

- 4.5.2 A District Perspective Plan of five years will have the advantage of facilitating the annual labour budgets as a framework of long-term planning, but it will be flexible enough to respond to the new emerging needs of the area, the experience of implementation, and the new works approved by the Central Government.
- 4.5.3 Generally, a District Perspective Plan will have the following features:
- a) Village-based: with the village as the unit for planning;
  - b) Holistic: attempt to cover all aspects of natural resource management alongwith socio-economic infrastructure requirements so as to identify all critical aspects of development in the local area;
  - c) Diagnostic: include a causal analysis of poverty. This will help identify gaps and needs, and indicate the nature of interventions required.
  - d) Finalise the works that can be included under the NREGA
  - e) Delineate baselines;
  - f) Indicate outcome-based strategies;
  - g) Indicate methods for measurement of outcomes;
  - h) Identify the existing programmes and financial resources and assess the additional resources required.
- 4.5.4. The District Perspective Plan will enable the adoption of a project approach to works rather than just an activity approach.
- 4.5.5 Relationship between the Perspective Plan and the annual development plan. The Annual Development Plan will be the working plan that identifies the activities to be taken up on in a year. The Perspective Plan will provide the framework for facilitating this identification. If new activities need to be taken up, their justification should be indicated in terms of needs and outcomes.
- 4.5.6 Detailed guidelines for perspective plans have been issued separately.

# 5

## REGISTRATION AND EMPLOYMENT ELIGIBILITY

### 5.1 NREGA HOUSEHOLD

5.1.1 The National Rural Employment Guarantee Scheme (NREGS) will be open to all rural households in the areas notified by the Central Government. The entitlement of 100 days of guaranteed employment in a financial year is in terms of a household. This entitlement of 100 days per year can be shared within the household; more than one person in a household can be employed (simultaneously or at different times).

5.1.2 All adult members of the household who register may apply for work. To register, they have to:

- a) Be local residents: 'Local' implies residing within the Gram Panchayat. This includes those that may have migrated some time ago but may return
- b) Be willing to do unskilled manual work
- c) Apply as a household at the local Gram Panchayat

5.1.3 'Household' will mean a nuclear family comprising mother, father, and their children, and may include any person wholly or substantially dependent on the head of the family. Household will also mean a single-member family.

### 5.2 APPLICATION FOR REGISTRATION

5.2.1 The application for registration may be given on plain paper to the local Gram Panchayat. It should contain the names of those adult members of the household who are willing to do unskilled manual work, and particulars such as age, sex and SC/ST status. The details that must be included in an application for registration are indicated in Annexure B-1. The State Government may make a printed form available, but a printed form will not be insisted upon.

- 5.2.2 An individual may appear personally and make an oral request for registration.
- 5.2.3 Verification of applications will be regarding local residence in the Gram Panchayat concerned, the household as an entity, and the fact that applicants are adult members of the household.
- 5.2.4 Notwithstanding the method of application, registration and verification suggested above, a Gram Sabha shall be convened when the Act commences in a district. The purpose of the Gram Sabha will be to explain the provisions of the Act, mobilize applications for registration and conduct verifications.
- 5.2.5 A door-to-door survey may also be undertaken to identify persons willing to register under the Act. The survey may be conducted by a team headed by the President of the Gram Panchayat and involving Ward members, SC/ST and women residents, a village-level Government functionary and the Gram Panchayat Secretary. The team members may be given orientation at the Block/District level.
- 5.2.6 To allow maximum opportunities to families that may migrate, registration will be open throughout the year at the Gram Panchayat office during working hours.
- 5.2.7 The process of verification shall be completed as early as possible, and in any case, not later than a fortnight after the receipt of the application in the Gram Panchayat.
- 5.2.8 After verification, the Gram Panchayat will enter all particulars in the Registrations Register in the Gram Panchayat.
- 5.2.9 Every registered household will be assigned a unique registration number. The registration number shall be assigned in accordance with a coding system similar to that prescribed by the Central and State Governments for the BPL Census 2002.
- 5.2.10 Copies of the registration will be sent to the Programme Officer for the purpose of reporting to the Intermediate Panchayat and District Panchayat for further planning, tracking and recording. This must be done immediately, so that the Programme Officer has a consolidated record of likely demand to enable him/ her to organize resources accordingly.
- 5.2.11 A Gram Sabha of registered workers must be held.
- 5.2.12 If a person who applies for registration turns out to have submitted incorrect information regarding his/her name, residence or adult status, he/she will become ineligible. In such cases, the Gram Panchayat will refer the matter to the Programme Officer. The Programme Officer, after independent verification of facts and giving the concerned person an opportunity to be heard, may direct the Gram Panchayat to cancel such registration and Job Card. Such cancellation lists will have to be made public and should be presented to the Gram Sabha.

## 5.3 JOB CARDS

- 5.3.1 The Gram Panchayat will issue Job Cards to every registered household. The timely issue of well-designed Job Cards is essential; this is a critical legal document, which also helps to ensure transparency and protect labourers against fraud.
- 5.3.2 The Job Card should be issued immediately after verification, i.e. within a fortnight of the application for registration. Job cards should be issued in the presence of the local community.
- 5.3.3 Photographs of adult members who are applicants have to be attached to the job cards. The cost of the Job Cards, including that of the photographs, will be borne as part of the programme cost. The State Government in a particular area may order the photograph to be affixed later (but not later than a month) if the immediate provision of a photograph is not possible. No photograph, name or details of any person other than that of the registered adult members of the household to whom that job card belongs shall be affixed or recorded in the Job Cards.
- 5.3.4 The Job Card will be in the custody of the household to whom it is issued.
- 5.3.5 The Job Card shall be valid for a period of five years and will have provision for the addition/deletion of members eligible to work. Deletions in any household on account of demise, or permanent change of residence of a member, are to be reported immediately by the household concerned. Additions desired may be applied for by the household. The Gram Panchayat will also undertake an annual updating exercise in the same manner as registration, the time for which should be fixed keeping in mind the work and migration season of the local workforce.
- 5.3.6 All additions and deletions made in the Registrations Register will be read out in the Gram Sabha. The Gram Panchayat will send a list of additions/deletions to the Programme Officer.
- 5.3.7 The essential features of this proforma are indicated in Annexure B-2. Job Cards of all States must be in conformity with this. The proforma of the Job Card should be such that it contains permanent information regarding the household as well as the employment details for five years. Permanent information will include the household registration number and particulars (such as age and sex) of all adult members of the family who are willing to work.
- 5.3.8 A cardholder may apply for a duplicate Job Card if the original card is lost or damaged. The application will be given to the Gram Panchayat and shall be processed in the manner of a new application, with the difference being that the particulars may also be verified using the duplicate copy of the Job Card maintained by the Panchayat.

5.3.9 If a person has a grievance against the non-issuance of a Job Card, he/she may bring the matter to the notice of the Programme Officer. If the grievance is against the Programme Officer, he/she may bring it to the notice of the District Programme Coordinator or the designated grievance-redressal authority at the Block or District level. All such complaints shall be disposed off within 15 days.

## 5.4 APPLICATION FOR WORK

5.4.1 Applications for work should generally be submitted to the Gram Panchayat. In addition, as prescribed by the Act (Schedule II, Section 9), workers should have the option of submitting an application directly to the Programme Officer, but this should be treated as a 'fallback' option only.

5.4.2 Applications should be given in writing and should include:

- the registration number of the Job Card;
- the date from which employment is required; and
- the number of days of employment required.

5.4.3 The Application for employment may be on plain paper or it may be in a printed proforma that will be made available free of cost at the Gram Panchayat.

5.4.4 A single application may be given for a number of days in different periods during the year for which employment is required. 'Joint applications' may also be submitted by several applicants. The applicant may present himself in the GP office to indicate willingness for work. This will be recorded by Gram Rozgar Sahayak in the prescribed application form and employment register. A worker having a job card may apply for work on work-site. His name may be entered in the Muster Roll by the Mate. Gram Rozgar Sahayak may make corresponding entries in the application form. This will encourage workers to get work without having to formally articulate their demand for work. The lack of formal application form should not be a ground for denying work. This is also the spirit of the law.

5.4.5 A dated receipt for the application for work must be issued to the applicant.

5.4.6 The Application form for employment should have a counterfoil receipt on which the date can be entered and the dated receipt can then be issued immediately upon the submission of the application for employment. A format for application for employment with a dated receipt is at annexure 1A. All applications for employment must be entered in the Employment register as prescribed in these guidelines

5.4.7 Information on new applications for work shall be conveyed at least once a week by the Gram Panchayat to the Programme Officer.

## 5.5 ALLOCATION OF EMPLOYMENT OPPORTUNITIES

- 5.5.1 Schedule I, Section 10 of NREGA states that it shall be open to the Programme Officer and the Gram Panchayat to direct any person who has applied for employment to do work of any type permissible under the Act. The State Government shall delineate clear coordination mechanisms so that data on work requested and allotted by the Programme Officer and the Gram Panchayat are properly maintained. This information should be recorded on the Job Card and the Employment Register. Both the agencies should share information on employment allotted and works opened.
- 5.5.2 If some applicants have to be directed to report for work beyond 5 km of their residence, women (especially single women) and older persons should be given preference to work on the worksites nearer to their residence.
- 5.5.3 The work entitlement of '100 days per household per year' may be shared between different adult members of the same household. If several members of a household who share the same Job Card are employed simultaneously under the Scheme, they should be allowed to work on the same worksite. If unusual circumstances arise whereby members of the same household have to be allocated work on different worksites, the Gram Panchayat should ensure that the Job Card is duly processed at both worksites.
- 5.5.4 If a request for work is made to the Gram Panchayat, it should offer employment on the works executed (or to be executed) by it. If, under any circumstances, this is not possible, the Gram Panchayat must inform the Programme Officer. The Programme Officer will issue directives for the execution of work to an implementing agency competent to execute it and also ensure that the funds needed for that work are released.
- 5.5.5 If the Gram Panchayat decides that employment cannot be given under its own shelf of works, and that employment needs to be given outside the Gram Panchayat, it will inform the Programme Officer.
- 5.5.6 Upon receiving this intimation from the Gram Panchayat, the Programme Officer will allot work. Such work will be selected from the shelf of projects that include inter Gram Panchayat works. The Programme Officer will intimate the Gram Panchayat concerned about the employment allotted so that the employment data is consolidated in the Employment Register at the Gram Panchayat.
- 5.5.7 If a request for employment is made to the Programme Officer and the Programme Officer allots work, he must inform the Gram Panchayat so that the data on works and employment are coordinated at each level. The Gram Panchayat will also inform the Programme Officer of the employment allotments made. This information sharing should be done on a prescribed proforma on a weekly basis.



- 5.5.8 Applicants who are provided work shall be intimated by the Gram Panchayat/ Programme Officer by means of a letter sent to them at the address given in the Job Card, and also by a public notice displayed at the offices of the Gram Panchayat and the Programme Officer.
- 5.5.9 While providing employment, priority shall be given to women in such a way that at least one-third of the beneficiaries shall be women who have registered and requested for work under the Scheme (NREGA, Schedule II, Section 6).
- 5.5.10 If a rural disabled person applies for work, work suitable to his/her ability and qualifications will have to be given. This may also be in the form of services that are identified as integral to the programme. Provisions of the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 will be kept in view and implemented.
- 5.5.11 Schedule II, Section 6 vests the Programme Officer with the responsibility of ensuring that every applicant is provided unskilled manual work. Thus, the overall responsibility of coordination and resource support to the Gram Panchayat and other Implementing Agencies will vest with the Programme Officer. To ensure that every applicant has work according to the legal entitlement, the Programme Officer shall have the power to supervise and direct the Gram Panchayats and the other Implementing Agencies to discharge their responsibilities. If any Implementing Agency fails to do so, the Programme Officer will ensure that the applicants for work are not aggrieved and make arrangements for their employment, while also reporting the matter to the District Programme Coordinator for appropriate action.

## 5.6 TIME-BOUND EMPLOYMENT

- 5.6.1 The Gram Panchayat/Programme Officer shall be responsible for providing wage employment to the applicant within 15 days of the date of receipt of the application in the case of advance applications, employment will be provided from the date that employment has been sought, or within 15 days of the date of application, whichever is later.
- 5.6.2 If a Gram Panchayat is unable to provide employment within 15 days, it will be the responsibility of the Programme Officer to do so. The employment allotted by the Programme Officer will be intimated to the Gram Panchayat and vice versa.
- 5.6.3 If upon receiving a request for work, an Implementing Agency directed by the Programme Officer does not start work on time, or does not employ the persons directed to it for work by the Gram Panchayat, the Programme Officer will make alternative arrangements to ensure employment for those applicants.

5.6.4 According to Section 14(d) of the Act, the District Programme Coordinator will coordinate with the Programme Officers and the Implementing Agencies to ensure that applicants are provided employment as per their entitlements. If a Programme Officer fails to provide employment, the District Programme Coordinator will intervene to make appropriate arrangements for employment.

# 6

## WORKS AND THEIR EXECUTION

### 6.1 PERMISSIBLE WORKS

6.1.1 The intention of the National Rural Employment Guarantee Act (NREGA) is to provide a basic employment guarantee in rural areas. The Act indicates the kinds of works that may be taken up for this purpose. As per Schedule I of the Act, the focus of the National Rural Employment Guarantee Scheme (NREGS) shall be on the following works:

- (i) water conservation and water harvesting;
- (ii) drought proofing, including afforestation and tree plantation;
- (iii) irrigation canals, including micro and minor irrigation works;
- (iv) provision of irrigation facility, plantation, horticulture, land development to land owned by households belonging to the SC/ST, or to land of the beneficiaries of land reforms, or to land of the beneficiaries under the Indira Awas Yojana/BPL families
- (v) renovation of traditional water bodies, including de-silting of tanks;
- (vi) land development;
- (vii) flood-control and protection works, including drainage in waterlogged areas;
- (viii) rural connectivity to provide all-weather access. The construction of roads may include culverts where necessary, and within the village area may be taken up along with drains. Care should be taken not to take up roads included in the PMGSY network under NREGA. No cement concrete roads should be taken up under NREGA. Priority should be given to roads that give access to SC/ST habitations;
- (ix) any other work that may be notified by the Central Government in consultation with the State Government.

- 6.1.2 The above list of permissible works represents the initial thrust areas. In some circumstances, locations or seasons, it may be difficult to guarantee employment within this initial list of permissible works. In such circumstances, the State Governments may make use of Section 1(ix) of Schedule I, whereby new categories of work may be added to the list on the basis of consultations between the State Governments and the Central Government. Proposals for new categories of work should be discussed and approved in the State Employment Guarantee Council before reference to the Ministry of Rural Development. Justification for recommending the new category of works should be clearly stated. District Perspective Plans must have been made that reflect an exhaustive exercise in exploring all possibilities of feasible permissible works as the basis for recommending new category of work to meet labour demand. If the Central Government wishes to notify a new category of work it will refer the proposal to the State Governments whose responses must be sent within a month.
- 6.1.3 The maintenance of assets created under the Scheme (including protection of afforested land) will be considered as permissible work under NREGA. The same applies to the maintenance of assets created under other programmes but belonging to the sectors of works approved in Schedule I of the Act (see above).
- 6.1.4 NREGA resources should not be used for land acquisition. Land belonging to small and marginal farmers or SC/ST landowners cannot be acquired or donated for works under the programme.

## 6.2. THE WAGE–MATERIAL RATIO

The ratio of wage costs to material costs should be no less than the minimum norm of 60:40 stipulated in the Act. This ratio should be applied preferably at the Gram Panchayat, Block and District levels. Tools and implements may be procured to enable the workers to execute the work. The cost of tools and implements may be booked under the material component of the Project. State Governments should devise a mechanism for transparent method of procurement of materials to be used under NREGA.

- 6.2.1 To avoid duplication, a unique identity number should be given to each work.
- 6.2.2 To ensure sustainable assets are created and a holistic approach to planning, a Project approach should be adopted towards defining a Work. This will enable subsuming a number of works as activities under an umbrella Work or Project. The Project may be formulated with the Block as a unit so that the Programme Officer may coordinate the activities under it at sub Block levels. Inter Block Projects may also be formulated at the District level.
- 6.2.3 Standard designs should be put together as a document at the District level and should be made available to Panchayats and other Implementing Agencies. NIC Templates may be used.

## 6.3 IMPLEMENTING AGENCIES

6.3.1 The Gram Panchayat is the single most important agency for executing works as the Act mandates earmarking a minimum of 50 per cent of the works in terms of costs to be executed by the Gram Panchayat. This statutory minimum, upto hundred percent of the work may be allotted to the Gram Panchayat (GP) in the annual Self of Projects (SoP).

6.3.2 The other Implementing Agencies can be Intermediate and District Panchayats, line departments of the Government, Public Sector Undertakings of the Central and State Governments, Cooperative Societies with a majority shareholding by the Central and State Governments, and reputed NGOs having a proven track record of performance. Self-Help Groups may also be considered as possible Implementing Agencies.

### 6.3.3 Role of Line Departments

The role of the Line Department is to give technical support in the nature of estimates, measurement and supervision of the works executed. Works will be executed by Job Card holders. Muster Rolls will be maintained. No overhead charge will be given to any line department for this.

- i) The selection of the Implementing Agency, other than the Gram Panchayat that has a mandatory responsibility for work execution, will be based on technical expertise resources, capacity to handle work within the given time frame, and proven track record for work, and the overall interests of beneficiaries. The selection of the Implementing Agency will have to be indicated in the Development Plan. A panel of agencies approved in order of priority may be considered to ensure that alternative options are available in the event where an agency fails to execute the work. This will ensure that works do not suffer because of individual agency failure, and that work seekers get employment on time.
- ii) If any Implementing Agency (including a Gram Panchayat) is unable to execute the works allotted within 15 days, it will immediately inform the Programme Officer, who will entrust it to another agency, chosen from a panel of agencies approved project-wise for that Block in the Development Plan for the District. If a Gram Panchayat does not execute a work within 15 days, the Programme Officer will direct the applicants to a work being executed by another Implementing Agency. The time for various activities must be fixed according to the needs of workers, particularly migrant workers.
- iii) As stated in the Act (Schedule I), contractors cannot be engaged in any manner in the execution of works.

## 6.4 SANCTIONING OF WORKS

- 6.4.1 All works will be required to obtain Administrative Sanction and Technical Sanction in advance, by December of the year preceding the proposed implementation.
- 6.4.2 Once a demand for employment is received, works will be started from the shelf of approved works ready with technical and administrative sanctions.
- 6.4.4 The Gram Panchayats are generally the appropriate authorities empowered to 'start' works (by issuing work orders) and to allocate employment among persons who have applied for work.
- 6.4.5 The Programme Officer shall also act as the authority empowered to 'start' works (by issuing work orders) if the demand for employment is either received by the Programme Officer or referred to it by the Gram Panchayat.

## 6.5. WORK EXECUTION

- 6.5.1 Before starting a work, the Gram Panchayat shall inform the Programme Officer, so that the Programme Officer may issue the required muster rolls. Each muster roll shall have a unique identity number and be certified by the Programme Officer. The format of the muster roll will be as indicated in **Annexure B-3**. The muster roll will indicate the job card number and name of the worker, days worked. Workers attendance and the wages paid will be shown against each name with the signature/thumb impression of the worker.
- 6.5.2 Numbered Muster rolls will be maintained on the work site. No kachcha muster roll is to be used.
- 6.5.3 A detailed record of muster rolls will be maintained in the registers as per Annexures B-3, B-4, B-5 and B-6.
- 6.4.4 All work must be executed by the workers who have job cards and who have demanded work. This is necessary to avoid contractors. No person below the age of 18 should be permitted to work under NREGA projects.
- 6.4.4 **Mates**
  - i) Mates - Their Selection

For supervision of work and recording attendance of worksite, a Mate may be designated for each work. Mates should be selected through a fair, transparent and participatory process. Adequate representation of women among mates should be ensured. The educational requirements should be no higher than what is required for effective discharging of the mate's responsibilities (e.g. Class 5 or Class 8). An adequate number of mates should be trained in each village (e.g. 5-6 mates

per revenue village), to ensure that there is an adequate “pool” of trained mates at all times. The ratio of mates to labourers at a given worksite should be at least 1:50. Suitable norms in this regard may be specified by the State Government in consultation with the State Employment Guarantee Council. Mates should be rotated for a work on a fortnightly basis when the muster is usually closed.

#### ii) Training of Mates

Every mate should receive several days of training, both “classroom” training and “on-site” training. Joint trainings with Gram Rozgar Sevaks and/or Panchayat Secretary are particularly recommended. Mate training should cover the following topics, at the very least: (1) main provisions of NREGA; (2) entitlements of NREGA workers; (3) worksite facilities; (4) transparency safeguards at the worksite; (5) muster roll maintenance; (6) work measurement. Each trained mate should be equipped with a “kit” including items such as measuring tape, calculator and first-aid and diary for recording daily measurements. Mates should also be given helpline and emergency phone numbers.

#### iii) Duties of mates

Mates should have a clear “Job Chart”, specifying their responsibilities, and they should be held accountable in the event of any lapse. The following duties should normally be part of the Job Chart:

- a) Formation of groups, marking out the task required to earn the minimum wage (as per the Schedule of Rates)
- b) Maintenance of Muster Rolls at the worksite (including recording the names of workers on the first day of work and marking attendance every day). The mate will be directly responsible for ensuring the authenticity of data in the muster rolls, and the quality of work execution
- c) Task done by each group on a daily or weekly basis.
- d) Ensuring provision of worksite facilities: provision of shelter, designating labourers for provision of child care facilities and water, medicine kit.
- e) General worksite supervision.
- f) Dealing with emergencies, e.g. accidents at the worksite.

#### iv) Remuneration of mates

The wages of mates should generally be similar to those of semi-skilled workers, and in any case no less than those of unskilled workers. The remuneration of mates should be included in the cost estimates, under the “material component” of NREGA works.

## 6.6. PROJECT INITIATION

Before starting work following activities should be taken up on the worksite:

- 6.6.1 Project initiation meeting should be held with all the workers on the site where work has to start. In the meeting the workers should be explained the provisions of the Act, the system of payment of wages, SOR, information on worksite facilities and their entitlements in the event of their injury by accidents or death or injury or death of any child accompanying the worker. It should be explained that no discrimination in payment of wages will be done only on the basis of gender.
- 6.6.2 A sample pit may be dug to indicate the standard output which is expected from workers to be entitled for payment of proportionate wages.
- 6.6.3 Workers may be divided into small groups of 4-6 persons for easy execution of works, measurement of work and proper calculation of wages of the worker.
- 6.6.4 Accounts of the workers either in the bank or the post offices may be opened by mobilizing the staff of the banks or the post offices at the worksite.
- 6.6.5 The Citizen Information Board with NREGA logo (as per Annexure B-18) must be set up containing essential information, details of work, SoRs, estimates, work status.

## 6.7 MEASUREMENT OF WORK AND SCHEDULE OF RATES

- 6.7.1 States may evolve norms for measurement of work. The factors underlying this may include a set of the following key considerations:
  - i) The first is to ensure that all tasks required for undertaking the works under NREGS are identified clearly and that nothing remains invisible and underpaid in piece-rate work. Clubbing/bundling of separable tasks (e.g. digging and lifting) should be avoided.
  - ii) The second is to devise productivity norms for all the tasks listed under piece-rate works for the different local conditions of soil, slope and geology types in such a way that normal work for the prescribed duration of work results in earnings at least equal to the wage rate
  - iii) The third is to devise measurement norms (individual versus collective), time lag between execution and measurement, in order to reduce corruption and underpayment.
- 6.7.2 For this purpose, the State Governments may undertake comprehensive work, time and motion studies. These studies will observe out-turn and fix rates after detailed location specific observations. This implies that productivity norms must follow possible out-turn under different geo-morphological and climatic conditions, across



and within Districts. This is of particular significance in areas with a high degree of location specificity and variability in the soil, slope and geological conditions and seasonal variation. Therefore, a matrix of rates for the same task needs to be drawn up that follows ecological rather than administrative boundaries. The Schedules of Rates (SOR) may be prepared on the basis of these studies.

- 6.7.3 SORs of various executing agencies for similar nature of activities and outputs in the same area must be same. Since SORs would have horizontal application across the departments/agencies, they should be notified by the competent authority of the State.
- 6.7.4 The SOR with standard designs should be proactively disclosed and widely publicized. In particular, the SOR should be posted at worksites in the vernacular, in a manner that is legible and comprehensible to labourers using the simple terminology of 'people's estimates'.
- 6.7.5 Measurement will be recorded in the Measurement Books maintained by qualified technical personnel in charge of the worksite. Relationship should exist between daily measurement of Mates and measurement by technically qualified personnel. Verification should be done by qualified personnel a week before payment of wages. Measurement should be done on a daily basis and in a transparent manner.

## 6.8 WORKSITE FACILITIES

- 6.8.1 Worksite facilities are to be ensured by the Implementing Agency. Medical aid, drinking water, shade, and crèche if there are more than five children below the age of six years will have to be provided (NREGA, Schedule II, Sections 27 and 28)
- 6.8.2 If more than five children below the age of six years are present at the worksite, a person (preferably a woman) should be engaged under NREGS to look after them. She will be paid a wage equal to the prevalent wage rate paid to the unskilled worker. The expenditure will be separately recorded and will not be included as part of the work measurement.
- 6.8.3 Location of crèche should be so planned that it is optimally utilized. Normally, one crèche should be opened to one worksite or group of worksites.

## 6.9. PROJECT COMPLETION REPORT (PCR)

On completion of every project, a Project Completion Report (PCR) should be prepared as per the prescribed format in the Works Register and the details entered therein should be verified by a senior officer. A photograph of the completed work should be taken as a record of the work and attached to PCR. PCR should be placed in the file pertaining to the work in the office of the Implementing Agency. This would serve as a record of verification of completion of work.

# 7

## PAYMENT OF WAGES AND UNEMPLOYMENT ALLOWANCE

### 7.1 PAYMENT OF WAGES

- 7.1.1 Every person working under the Scheme shall be entitled to wages at the minimum wage rate fixed by the State Government (or the competent authority concerned) for agricultural labourers under the Minimum Wages Act, 1948, unless the wages have been notified by the Central Government under Section 6(1) of the Act.
- 7.1.2 Equal wages shall be paid to both men and women workers, and the provisions of the Equal Remuneration Act, 1976 shall be complied with.
- 7.1.3 The State Government may provide for a portion of the wages to be paid to the labourers on a daily basis during the period of employment.
- 7.1.4 It is recommended that wages should be paid on a weekly basis on a pre-specified day of the week in each Gram Panchayat. Details of wages paid through the banks/Post Office network should be made public.
- 7.1.5 It is essential to ensure that wages are paid on time. Workers are entitled to being paid on a weekly basis, and in any case within a fortnight of the date on which work was done (NREGA, Section 3(3)). In the event of any delay in wage payments, workers are entitled to compensation as per the provisions of the Payment of Wages Act, 1936 (NREGA, Schedule II, Section 30). Compensation costs shall be borne by the State Government.
- 7.1.6 The State Governments and the programme authorities shall make all efforts to publicize the wage rates in simple language and by means easily accessible to the local community. Wage rates shall also be displayed prominently at every worksite.
- 7.1.7 The Programme Officer, the District Programme Coordinator and the State Government shall keep a watch on the average wages earned.

7.1.8 If workers are willing, then a State Government may consider dovetailing wage payments under NREGS with social security arrangements. With the consent of the worker, a proportion of the wages may be earmarked and contributed to welfare schemes organized for the benefit of NREGS workers such as health insurance, accident insurance, survivor benefits, maternity benefits and other social security arrangements. Such a social security cover will be purely voluntary. No such contributions from the wages received by the worker will be made without the consent of the worker concerned. The relevant procedures shall be spelled out by the State Government and reviewed regularly by the State Council. These should include stringent provisions for the transparent and accountable use of these social security funds and may contain provisions for matching grants from the State Government.

## 7.2 PAYMENT OF WAGES THROUGH BANKS AND POST OFFICES

7.2.1 All payments of NREGA wages through Banks (or Post Offices) are a useful means of separating payment agencies from implementing agencies. While introducing Bank/Post office payments, attention should be paid to the following issues:

- i) Bank /Post Office accounts should be opened pro-actively on behalf of all concerned labourers by an appropriate authority (e.g. Bank or Gram Panchayat). Labourers should not be required to open their own Bank account.
- ii) A considered choice needs to be made between “individual accounts” (for each NREGA labourer) and “joint accounts” (one for each Job Card). If joint accounts are used, the different household members (e.g. husband and wife) should be co-signatories. Special care should be taken to avoid crediting household earnings to individual accounts held by the male household head (leaving women with no control over their earnings).
- iii) Special awareness and outreach activities should be conducted to ensure that all labourers (including women) are able to handle Bank procedures, especially in areas where they are unfamiliar with the banking system.
- iv) The type of Banks to be allowed (e.g. rural bank, cooperatives, nationalized, Post office, mobile banks for inaccessible areas) should be selected in the light of local conditions, with a view to ensuring smooth and timely payments. For instance, it often helps if the labourers’ accounts are held in the same Bank as the Gram Panchayat account. If inter-Bank transfers are involved, they should be simplified as much as possible.
- v) Full cooperation of the relevant Banks should be sought before Bank payments are introduced, bearing in mind their own concerns (e.g. shortage of staff). As far as possible, Bank charges should be avoided.

- vi) Gram Panchayats should be given clear instructions on the procedures involved in Bank payments.
- vii) There should be clarity about who is responsible for opening Bank accounts (e.g. labourer, Bank, Gram Panchayat). Care should be taken to avoid excluding any labourers because they are unable to get a Bank account opened.
- viii) Banks should be requested to open the accounts for NREGA labourers, without charge.
- ix) Separate individual accounts for women members of the household may be opened in the case of male headed households.
- x) In order to avoid delays in clearance of cheque or staff shortage in the bank branches or reluctance of bankers, State Governments may discuss the matter in the State Level Banking Coordination Committee meetings.
- xi) Payment should not be made through individual cheques drawn in favour of workers to avoid use of large number of cheques. A pay order may be generated in favour of group of workers in the Muster Roll addressed to the Branch Manager for crediting the amount shown against workers in the account of the workers and requesting him to make the payment to the workers on demand. When the amount is paid, a wage slip may be generated for intimation of the worker. The format of the wage slip can be seen at Annexure-B-3 (i). Amount should be disbursed to the worker only on production of wage slip and the withdrawal slip by the worker or his authorised representative. No third party should be allowed to withdraw money from the bank without the due authorization of the worker in writing.
- xii) Bank payments should be reconciled with the standard norms and guidelines for wage payments, including payment of wages to all labourers in public, reading aloud of muster roll details, maintenance of Job Cards, collection of signatures/thumbprints on Muster Rolls, etc. This could involve, for instance, the distribution of “payment slips” (or, say, account payee cheques) in public, along with making entries in Job Cards.
- xiii) As far as possible, the design of Bank Passbooks should be such as to facilitate the monitoring of NREGA payments, e.g. through matching of Passbooks with Job Cards and/or Muster Rolls.
- xiv) All data regarding wage payment through Bank/Post Office must be recorded in the Job Card.

## 7.3 UNEMPLOYMENT ALLOWANCE

- 7.3.1 If a worker who has applied for work under NREGA is not provided employment within 15 days from the date on which work is requested, an unemployment allowance shall be payable by the State Government at the rate prescribed in the Act. This entitlement comes into effect as soon as the Act is notified in a particular District or area.
- 7.3.2 The Programme Officer shall be responsible for the prompt payment of unemployment allowances throughout the Block.
- 7.3.3 The payment of unemployment allowances should follow the same pattern as the payment of wages. In particular, it is recommended that unemployment allowances should be paid on a weekly basis at the Gram Panchayat level, on 'employment guarantee day'.
- 7.3.4 The payment of unemployment allowance shall be made no later than 15 days from the date on which it becomes due for payment (NREGA, Section 7(5)). In the event of any delay, the recipients shall be entitled to compensation based on the same principles as wage compensation under the Payment of Wages Act, 1936. Compensation costs shall be borne by the State Government.

# 8

## FINANCING NREGS AND LABOUR BUDGET

### 8.1 FINANCING PATTERN

8.1.1 The Central Government will bear the following costs:

- i) The entire cost of wages for unskilled manual workers
- ii) 75 percent of the cost of material and wages for skilled and semi-skilled workers.
- iii) Administrative expenses as may be determined by the Central Government. These will include, inter alia, the salary and allowances of Programme Officers and their support staff and work site facilities
- iv) Administrative expenses of the Central Employment Guarantee Council.

8.1.2 The State Government will bear the following costs:

- i) 25 percent of the cost of material and wages for skilled and semi-skilled workers.
- ii) Unemployment allowance payable in case the State Government cannot provide wage employment within 15 days of application.
- iii) Administrative expenses of the State Employment Guarantee Council.

### 8.2 EMPLOYMENT GUARANTEE FUNDS

8.2.1 A National Employment Guarantee Fund has been set up by the Central Government to be managed according to the Rules made for this purpose. The grants to State Governments or Districts for implementation of NREGA shall be released from this Fund.

- 8.2.2 The State Government may, by notification, establish a fund to be called the State Employment Guarantee Fund. This Fund is to be expended and administered as a Revolving Fund, with Rules that govern and ensure its utilization according to the purposes of the Act.
- 8.2.3 Similar Revolving Funds should be set up under NREGS at the District, Block, and Gram Panchayat levels.
- 8.2.4 The State Government will design a complete Financial Management System for the transfer and use of funds. This must ensure transparency, efficiency and accountability, and track the use of funds towards the final outcomes.
- 8.2.5 Separate bank accounts shall be opened for funds under the Scheme at the State, District and Block levels. The accounts shall be opened in public sector banks.
- 8.2.6. Funds allocated to NREGS should not be used for other purposes under any circumstances.

## 8.3 RELEASE OF FUNDS

- 8.3.1 The National Rural Employment Guarantee Scheme differs from SGRY in that the release of funds is based on State proposals rather than on predetermined allocations.
- 8.3.2 The first release to a district when it is notified under NREGA as seed money to the District NREGS account will be, made as determined by the Ministry of Rural Development. Subsequent releases will be made upon the submission of a Labour Budget. Funds may flow from the district to the Gram Panchayat directly under intimation to the Programme Officer. The fund transfer from the Ministry, States and Districts may be entered online on <http://nrega.nic.in> by going to the data entry option.

## 8.4 LABOUR BUDGET

Chapter IV, Para 14, sub section (6) of the NREG Act says that *the District Programme Coordinator shall prepare in the month of December every year a labour budget for the next financial year containing the details of anticipated demand for unskilled manual work in the district and the plan for engagement of labourers in the works covered under the Scheme.* The Ministry of Rural Development will estimate the requirement of funds on the basis of projections made in the Labour Budget. Central funds will be sanctioned after examining these Labour Budgets and taking into account utilization of funds previously released.

Based on the assessment of labour demand, identification of works to meet this demand and estimated cost of works and wages, in the Gram Panchayat Development Plans (Operational Guidelines Chapter 4), the district should formulate and approve the Labour Budget. The Labour

Budget will be based on a realistic estimate for the number and kind of works to be taken up, as derived from the annual shelf of projects in the Development Plan.

Labour Budgets should be submitted to the Government of India latest by January 31 each year for the next financial year. State Secretaries should ensure timely submission of Labour Budgets for all NREGA districts in their States to avoid delay in fund release. For this, it is important that the district follow time bound coordination at each level in the planning process from Gram Panchayat to District Panchayat, as mentioned in Chapter 4, Para 4.4.

- Gram Sabhas should be held on October 2 of each year for identification and recommendations of work
- Gram Panchayat has to forward the development plan with its priorities to the Programme Officer by October 15 of each year
- The Programme Officer will ensure that the Gram Panchayat approves and consolidates all Gram Sabha recommendations into the village shelf of projects. The process of scrutiny, re-reference to Gram Panchayat, if necessary, and consolidation and submission to Intermediate Panchayat will be completed by the PO by November 15.
- The Intermediate Panchayat will approve the Block Plan within fifteen days of the submission by PO and PO will submit the Block Plan to the District Programme Coordinator(DPC) by November 30.
- The DPC will submit the Block wise shelf of projects and Labour Budget based on it to the District Panchayat by December 15.
- The District Panchayat will approve the Block wise shelf of projects and the Labour Budget by December 31.
- The District Programme Coordinator will forward the Labour Budget to the State Government which will forward it with its recommendation to the Ministry of Rural Development by January 31.

Estimate of labour should be realistic and close to actual achievement trends of the previous year in terms of households demand, days of employment demanded and expenditure. If a sharp rise in the employment demand is estimated, a proper justification for this should be clearly presented by the district in a narrative form along with the Labour Budget. The projected demand should be subsequently validated by actual trends in the months for which estimated have been made. If the actual monthly achievements do not corroborate (they may be less or higher than the estimates) this difference must be reviewed and analyzed at the district level.

An Empowered Committee, under the Secretary Rural Development, will appraise and approve the district Labour Budgets in consultation with the State Secretaries. State Labour Budgets received in the Ministry will be examined and issues, if any, will be communicated to the State



for clarification/review. The States would be expected to respond to the issues raised so that the Labour Budget may be processed. The Empowered Committee will take a decision on the amount to be sanctioned.

The assessment of the Labour Budget will be based on the following factors:

**8.4.1 (a) Projection of Rural households Demanding Employment and Average Person days to be generated per Household**

- i) Increase in projected household demand against last Financial Year's household demand should be reasonable and based on past and current trends of the district.
- ii) Sharp increases in household demand/persondays should be justified by districts. If no justification is provided, the Empowered Committee will decide on a reasonable final estimate, based on discussion with the State Secretary.
- iii) The Projections should be such that it can be corroborated/ validated by actual trends of demand and employment generation ensuing months of the Financial Year for which the Labour Budget has been made. If the actual monthly achievements do not corroborate (they may be less or higher than the estimates) this difference must be reviewed and analyzed at the district level. Districts Labour Budgets may be modified accordingly.

**8.4.1 (b) Cost per person day**

- i) As per the Act, a worker is entitled to earn the minimum wage fixed by the State Government under Section 3 of the Minimum Wages Act, 1948 for agricultural labourers or as notified by the Centre.
- ii) The Central liability would be assessed at 100 per cent cost of unskilled wages, 75 per cent of material cost and 4 per cent contingency cost
- iii) The actual cost per person day of the current Financial Year should be taken as base for calculating the fund requirement
- iv) In case the estimates of labour demand are found to be reasonable, the Ministry of Rural Development would release the Central share of the projected financial requirement along with administrative cost in two tranches.

**8.4.2 First Tranche**

- i) In-principle approval would be issued for the amount decided for the Labour Budget.
- ii) The first tranche would be proportional to the percentage of persondays projected for the first six months of the year (upto September) in the District Labour Budget. However, it would not exceed 50 per cent of the total amount approved in the Labour Budget.

- iii) The first tranche will be approved in its entirety for the six months as per (ii) above, taking into account the unspent balance and funds available with the district.
- iv) The Empowered Committee may consider adhoc releases in the case of districts that have unspent balance which is more than the first tranche and the state concerned provides justification for it.
- v) A certificate or the copy of the Zila Parishad's approval indicating the fulfillment of Statutory provisions that have been taken care of while preparing the Labour Budget based on which first tranche will be release(delete)should be provided.
- vi) Audit Report (AR) for the year before last will be required during the release of first tranche of the approved Labour Budget
- vii) Chartered Accountant will certify in the Audit Report itself that he/she has seen, verified and is satisfied that Utilization Certificates and the Audit Reports of the Districts are in order and no deviation from the prescribed financial norms by any of the district has been observed. He/she has also seen and verified Bank Reconciliation Statements of the Districts. He/she will also be required to certify that Block-wise and Agency-wise expenditure has been verified and found in order and no advances has been shown as expenditure. Interest accrued has been shown separately and included in the programme availability.

#### 8.4.3 **First Tranche: Calculation of Cost**

- i) The projected households demanding employment are multiplied with the projected average number of days of employment per household likely to be provided in that district. This would mean the total number of projected persondays for the next Financial Year.
- ii) The cost per personday, as calculated in 8.4.1. (b) is taken to calculate the total projected cost per personday to the district. In order to calculate the total cost to the district, this cost per personday would be multiplied by total persondays calculated.
- iii) To arrive at the total central liability for the district, 100 per cent of the wage cost, 75 per cent of the material cost and 4 per cent of the contingency cost (on total wage and material cost) would be calculated from (ii) above.

#### 8.4.4. **Second Tranche**

- (a) After utilizing 60 per cent of the funds earlier released the State Government may apply to the Ministry of Rural Development for the next installment out of the National Employment Guarantee Fund.
- (b) The State government's proposal would have to be based on the application by the district to the State Government for incremental fund release. There is no automatic

release of funds by the Ministry to the States/districts. The demand for funds has to come from the districts. The State Government cannot submit a financial proposal without the demand for funds being first raised by the district

- (c) The State Government should examine and recommend financial proposals that the district formulates
- (d) Proposal in prescribed format would be required with expenditure Statement.
- (e) The Second tranche would be released on the basis of the State complying with the following conditions:

### **Physical**

Actual performance reported in the MIS/Monthly Progress Reports, compared with Labour Budget projections

### **Financial**

- i) Atleast 60 per cent utilization (including opening balance)
- ii) Conformity to the 60:40 wage material ratio in cost. Unskilled Wage cost may be more than 60% but material cost cannot exceed 40%.
- iii) Centre is informed before wage rate change as it impacts Central share
- iv) Compliance of Ministry's instructions on Schedule of Rates impacts Central share

### **Administrative**

- i) Staffing as per Government of India's instructions to be in place
- ii) Monitoring and Vigilance:100 per cent, 10 per cent and 2 per cent monitoring done at Block/District/ State levels and100 per cent Muster Rolls to be verified
- iii) MIS to be fully operational and submission of authentic Monthly Progress Reports

### **Transparency and Public Accountability**

- i) Social Audit of all works
- ii) Timely disposal of complaints and action against willful defaulters
- iii) Accounts to be opened in Post Offices/ Banks for wage disbursement

All Documents and conditions specified below:

- i) Utilization Certificate up till March 31 of the previous year including opening balance as on April 1 of the current Financial Year to be submitted.

- ii) Certificate regarding the release and receipt of the State Share against the amount of the Central funds released so far. This must be accompanied by a copy of the order sanctioning the State Share; and a certified copy of the bank statement indicating the credit of the State Share. This bank statement must be authenticated by the Branch Manager and the Accounts Officer in charge of the NREGS account at the District level.
- iii) Submission of non-diversion and non-embezzlement certificate
- iv) Any other condition indicated
- (f) The Central Government may suspend assistance to a district for improper use of funds. Assistance will be restored after remedial measures have been affected. In such cases, the workers affected will be allocated alternative employment opportunities by the Programme Officer.
- (g) The State Share of funds will be released by the State Government within 15 days of the release of the Central funds.
- (h) Central assistance to NREGS will be on the works and processes permissible under the Act and these Guidelines.
- (i) Independent Appraisals on sample basis would be conducted to assess the quality and integrity of field processes and the data reported and their findings would be used to determine the quantum of Central assistance to be released as incremental installments.

#### 8.4.5. **LABOUR BUDGET FORMAT: Explanatory Notes**

Format for Labour Budget is given at Annexure B-15(Part I-III) of the Guidelines. All three parts Part I , Part II and Part III need to be submitted.

The formats for the Labour Budget have been designed to project the expected number of households demanding work month-wise, projected persondays to be generated month-wise and the distribution of permissible works in each district.

#### **PART I: Projected month-wise labour demand, persondays and cost (for each district).**

Columns 4(a,b,d) refer to households demanding employment, Column 4a refers to the new households that were provided employment during the concerned month in the previous Financial Year. Column 4b refers to the new households that have already been provided employment during the concerned month in the current Financial Year. These figures should correspond with the Monthly Progress Report submitted by the district for the concerned month. Since the Labour Budget is to be submitted latest by January 31, the household demand for the months of January, February and March may need to be projected for the current Financial Year.

'The district should specify, in Column A, whether the figure is reported according to MPR or is projected for the concerned month. Column 4d refers to the projected households to be provided employment during the concerned month in the next Financial Year.

For Columns 4(a,b,d), if a household is provided employment in any month and in a subsequent month also, it is to be counted once only.

Columns 5(a,b,d) refer to the persondays of employment generated, Column 5a refers to the total number of persondays of employment that have been generated in the concerned month in the previous Financial Year. Column 5b refers to the total number of persondays generated during the concerned month in the current Financial Year. These figures should correspond with the Monthly Progress Report submitted by the district for the concerned month. Since the Labour Budget is to be submitted latest by January 31, the persondays generated for the months of January, February and March may need to be projected for the current Financial Year. 'The district should specify, in Column B, whether the figure is reported according to MPR or is projected for the concerned month. Column 5d refers to the projected persondays of employment to be generated during the concerned month in the next Financial Year.

Columns 7(a,b,d) refer to the total expenditure on wage, Column 7a refers to the total wage expenditure in the concerned month in the previous Financial Year. Column 7b refers to the total wage expenditure during the concerned month in the current Financial Year. These figures should correspond with the Monthly Progress Report submitted by the district for the concerned month. Since the Labour Budget is to be submitted latest by January 31, the wage expenditure for the months of January, February and March may need to be projected for the current Financial Year. 'The district should specify, in Column C, whether the figure is reported according to MPR or is projected for the concerned month. Column 7d refers to the projected wage expenditure during the concerned month in the next Financial Year.

Columns 8(a,b,d) refer to the total expenditure on material, including skilled, semi-skilled and material cost, Column 8a refers to the total material expenditure in the concerned month in the previous Financial Year. Column 8b refers to the total material expenditure during the concerned month in the current Financial Year. These figures should correspond with the Monthly Progress Report submitted by the district for the concerned month. Since the Labour Budget is to be submitted latest by January 31, the wage expenditure for the months of January, February and March may need to be projected for the current Financial Year. 'The district should specify, in Column D, whether the figure is reported according to MPR or is projected for the concerned month. Column 8d refers to the projected material expenditure during the concerned month in the next Financial Year.

Columns 9(a,b,c,d) refer to the funds received from the Centre and Expenditure, Column 9a refers to the funds received from the Centre during the concerned month in the current Financial Year. Column 9b refers to the opening balance in addition to the Central release, State release and miscellaneous funds available with the district. Column 9c refers to the expenditure incurred in

the current Financial Year in the month. Column 9d refers to unspent balance, that is, the total availability after subtracting the expenditure.

## **PART-II: Works to be taken up, generated persondays and total cost**

As mentioned in Operational Guidelines Chapter 4, the District Plan approved by the District Panchayat comprises a block-wise shelf of projects to be taken up in the next financial year. The technical estimates and sanctions for each work consist of expected outcomes like persondays to be generated, area to be irrigated and length of road. Part II summarizes the annual project of works, derived from the Gram Panchayat Development Plan, required to be taken up to meet the estimated employment demand and the estimated expenditure for the year.

The activities taken up should be as per those mentioned in Schedule I of the Act. 'The cumulative district-wise projected persondays to be generated of Part II should correspond with the projected cumulative persondays in Part I above.

The unit of measurement as indicated against each category of work has to be scrupulously followed and indicated. Most of the items warrant units in both, that is, number of works and also measurement terms like hectare, square meters & kilometers. The detail of assets created like tanks, ponds, percolation tanks, check dams constructed under each category of works should be attached with the report.

The DPC can also use the MIS software to plan works by looking at past trends and prepare technical estimates for the works to be taken up. Labour Budget should be submitted in a hard and soft copy. The soft copy may be e-mailed.

## **8.5 MAINTENANCE OF FUNDS BY THE GRAM PANCHAYATS**

- 8.5.1 Each Gram Panchayat will have a single bank account for the purpose of implementing NREGS works. This NREGS account will be operated jointly by the President and the Secretary of the Gram Panchayat.
- 8.5.2 All payments made from the NREGS account will be reported to the Gram Panchayat at its next meeting and approval will be obtained. Any objection will be recorded and a copy of the minutes will be sent immediately to the Programme Officer for necessary action.
- 8.5.3 Funds from the NREGS account may be spent on NREGS works after only these works have received the required Administrative and Technical Sanction from the competent authorities. The President of the Gram Panchayat will be personally liable for any expenditure made without such sanctions.
- 8.5.4 The NREGS-related accounts of the Gram Panchayat shall be presented for scrutiny at the biannual social audits of the Gram Sabha, in pre-specified formats.

8.5.5 NREGS funds at the Gram Panchayat level cannot be used for other purposes under any circumstances. The Gram Panchayat President and Secretary shall be responsible for ensuring that disbursements from the NREGS account are made for legitimate purposes. Any diversion of NREGS funds will be treated as a defalcation and recovery proceedings will be immediately initiated.

8.5.6 The Gram Panchayats will be authorized to spend the money released to them on the works that have been sanctioned for them to execute. After 60 percent of the allocation given to any Gram Panchayat has been spent, the Gram Panchayat may apply to the Programme Officer/DPC for release of additional funds. The proposal of the Gram Panchayat shall be accompanied by a statement of work-wise expenditure together with the report of the Vigilance and Monitoring Committee duly approved by the Gram Sabha.

## 8.6. MONTHLY SQUARING OF ACCOUNTS

8.6.1 To reduce the risk of financial 'leakages', and to promote transparency and accuracy in fund management, the practice of 'monthly squaring of accounts' should be introduced. This consists of verifying that all the money released under NREGA is accounted for under the following three heads:

- i) Money held in bank accounts at various levels;
- ii) Advances to implementing or payment agencies;
- iii) Vouchers of actual expenses.

8.6.2 Details of the monthly squaring of accounts should be made publicly available on the Internet at all levels of aggregation.

# 9

## RECORDS TO BE MAINTAINED

### 9.1. PANCHAYATS AND OTHER IMPLEMENTING AGENCIES

9.1.1 Proper maintenance of records is one of the critical success factors in the implementation of NREGA. Information on critical inputs, processes, outputs and outcomes have to be meticulously recorded in prescribed registers at the levels of District Programme Coordinator, Programme Officer, Gram Panchayat and other Implementing Agencies. The computer based Management Information System will also capture the same information electronically. In order to facilitate systematic collection of information at various levels, following records are to be maintained under NREGA :

- i) Muster Roll Issue Register - This register should be maintained date-wise by the Programme Officer who is the Muster Roll issuing authority. This Register helps to correlate the Muster Rolls issued with the work and the agency for which it is issued. This Register will be maintained by the Programme Officer at the Block level.
- ii) Muster Roll Receipt Register for Gram Panchayats - This Register is to be maintained by the Gram Panchayat which receives the Muster Roll from the Programme Officers. This Register also contains the details of receipts of the used Muster Rolls given to the Gram Panchayats by other implementing agencies. This Register will be maintained by Gram Panchayat.
- iii) Muster Roll Receipt Register for Other Implementing Agencies - This Register provides date-wise information on receipt of Muster Roll and the works for which it is issued. It also contains information on the date on which the used Muster Roll is given to the Gram Panchayat for record. This Register will be maintained by implementing agencies other than Gram Panchayat.



- iv) Job Card Application Register - In this Register the name of the applicant, date of receipt of application and the details of job cards issued are provided. It also contains reasons in case the job card is not issued. This Register will be maintained by Gram Panchayat/Programme Officer.
- v) Job Card Register - In this Register the details of the members of the households who have been issued job cards are given. This Register will be maintained by Gram Panchayat/Programme Officer.
- vi) Employment Register - This contains the information on details of application for work, allotment of work, performance of work and the wages or unemployment allowance paid to the worker. This Register will be maintained by Gram Panchayat/Programme Officer.
- vii) Works Register - This Register contains details of the work such as number, and date of sanction order, completion date, expenditure incurred, date of social audit, pre-mid-post-project condition of the work, etc. This Register will be maintained by Programme Officer/Gram Panchayat/other Implementing Agencies.
- viii) Assets Register - This Register contains details of the asset, its cost, location, current status, benefits derivable and the details of works which have been taken on the asset. This Register will be maintained by Programme Officer/Gram Panchayat/other Implementing Agencies.

A distinction needs to be maintained between works and assets. Works are taken up on pre-existing assets or, they lead to creation of new assets. Whenever works are taken up, entries should be made not only in the works register but also in the assets register.

- ix) Complaints Register - This Register contains the date of receipt of the complaint, the details of the complainant, the action taken on the complaint and the date of final disposal. This Register will be maintained by Programme Officer/DPC/ Gram Panchayats/ other Implementing Agencies.
- x) Monthly Allotment and Utilization Certificate Watch Register - This Register contains date-wise information on allotment, expenditure, balance available with the implementing agency and the details regarding submission and pendency of Utilization Certificate. This Register should be maintained by all agencies that receive funds for expenditure under NREGA. This Register will be maintained by DPC/ Programme Officer/ Gram Panchayat/Other Implementing Agencies.

## SUMMARY OF RECORDS TO BE MAINTAINED

Sl. No.	Annexure of Guideline	Name of Register	Level at which Register is to be maintained
1	B-4	Muster Roll Issue Register	Programme Officer at the Block level
2	B-5	Muster Roll Receipt Register	Gram Panchayat
3	B-6	Muster Roll Receipt Register	Implementing Agency other than Gram Panchayat
4	B-7	Job Card Application Register	Gram Panchayat/ Programme Officer
5	B-8	Job Card Register	Gram Panchayat/ Programme Officer
6	B-9	Employment Register	Gram Panchayat/ Programme Officer
7	B-10(i)	Works Register	Programme Officer/Gram Panchayat/ other Implementing Agencies
8	B-10(ii)	Assets Register	Programme Officer/Gram Panchayat/ other Implementing Agencies
9	B-11	Complaint Register	Programme Officer/DPC/ Gram Panchayats/ other Implementing Agencies
10	B-16(A)	Monthly Allotment and Utilization Certificate Watch Register	DPC/ Programme Officer/ Gram Panchayat/Other Implementing Agencies

## 9.2 RECORD OF EMPLOYMENT

9.2.1 Every agency making payment of wages must record on the job card without fail the amount paid and the number of days for which payment has been made.

9.2.2 The responsibility for coordination of employment data will lie with the Gram Panchayat at the Gram Panchayat level, and with the Programme Officer at the Block level. The Gram Panchayat will consolidate household-wise employment data in the Employment Register. The format of the Employment Register is given in Annexure B-9. The Gram Panchayats will report the employment data in prescribed formats to the Programme Officer on a fortnightly basis who will coordinate the employment data at the Block level and send to the District Programme Coordinator. Any problems in this regard will be addressed immediately by the District Programme Coordinator.

## 9.3 FORTNIGHTLY REPORT ON WORKSITES

9.3.1 The Programme Officer should attempt to arrange to collect data on labour employed and material received on a fortnightly basis from each NREGS worksite. This information should be collated in a prescribed format and displayed on the notice-board at the office of the Programme Officer. It should also be posted in summary form on the NREGS website on a regular basis.

9.3.2 While finalizing the accounts of each work and authorizing its final closure, the Programme Officer will check and satisfy himself/herself that the final expenditures reported by the Implementing Agency are found to be correct.

## 9.4 MUSTER ROLLS

9.4.1 Muster rolls each with a unique identity number will be issued by the Programme Officer to the Gram Panchayats and all Executing Agencies. Suggested proforma is at **Annexure B-3**.

9.4.2 Muster rolls will be maintained by the Gram Panchayats and other Executing Agencies. They will contain, inter alia, the following information for each work:

- i) Name of the person on work; his or her job card number; days worked and days absent; and wages paid. The payment made and the number of days worked will be entered in the household job card of every worker.
- ii) Unique identity number given to that work.
- iii) Signature or thumb impression of the payee.

9.4.3 The original muster roll will form part of the expenditure record of the Executing Agency.

9.4.4 A photocopy of the muster roll will be kept/sent for data coordination and for public inspection in every Gram Panchayat and in the office of the Programme Officer.

9.4.5 Muster Rolls should be computerized at the Programme Officer level, and if possible at the Gram Panchayat level.

9.4.6 Any Muster Roll that is not issued from the office of the Programme Officer shall be considered unauthorized.

Commitment to transparency and accountability runs throughout the National Rural Employment Guarantee Act (NREGA). This commitment also flows from the Right to Information Act, 2005. The focus of this chapter is on the role of the State in ensuring transparency and accountability. The next chapter discusses the role of social audits and other forms of people's participation.

# 10

## MONITORING, EVALUATION & REVIEW

### 10.1 MONITORING AT VARIOUS LEVELS

**10.1.1** The Gram Sabha will monitor all the works at the village level as well as the employment provided to each person who has applied for work. It will also monitor the registration and issue of job cards and the timely payment of wages.

#### **10.1.2. VIGILANCE AND MONITORING COMMITTEES**

For every work sanctioned under the Scheme, there should be a local Vigilance and Monitoring Committee,(VMC) composed of members of the locality or village where the work is undertaken, to monitor the progress and quality of work while it is in progress. The VMC will comprise nine members. The Gram Sabha will elect the members of this Committee and ensure that SC/STs and women are represented on it. It should have at least 50% of members from among NREGA workers. The VMC should be elected for the period of one year by the Gram Sabha. The GP/ Implementing Agency should apprise this Committee of estimates regarding the work, time frame and quality parameters. The Final Report of the Committee should be attached along with the Completion Certificate of the work, and should also be placed at the next meeting of the Gram Sabha in the Panchayat where work has been executed. A copy of the Report will also be sent to the Programme Officer and the District Programme Coordinator. The Programme Officer will be responsible for ensuring that local Vigilance and Monitoring Committees are constituted. VMC should be village specific and not work specific. It should facilitate the social audit by the Gram Sabha.

**10.1.3** Local Beneficiary Committees may also be constituted for effective articulation of their entitlements and their access to information.

**10.1.4** The Gram Panchayat will monitor works executed by other Implementing Agencies, muster rolls maintained by them at worksites, and the payments made.

- 10.1.5 The Intermediate Panchayat and the Programme Officer will monitor the registration of households, issue of Job Cards, employment demanded and provided, maintenance of muster rolls, unemployment allowances paid, social audits, flow of funds, timely and correct payment of wages, and progress and quality of works. The Programme Officer shall be responsible for sending all reports and returns to the District Programme Coordinator, who in turn shall send reports to the State and Central Governments.
- 10.1.6 The District Panchayat and the District Programme Coordinator will monitor all aspects of implementation, specially timely issue of Job Cards, provision of employment, social audits, flow of funds, progress and quality of works,
- 10.1.7 The State Government will monitor the Scheme in all its aspects of implementation, specially, timely and correct payment of wages, timely payment of unemployment allowances and grievance redressal. The State Government will send consolidated reports and returns to the Central Government.
- 10.1.8 Central Government will establish a monitoring system through internal and external monitoring agencies. A central monitoring and evaluation system will be evolved by the Central Employment Guarantee Council.

## 10.2. THE FOLLOWING ASPECTS OF THE PROGRAMME WILL BE MONITORED AT ALL LEVELS:

- i) Effectiveness and outreach of IEC activities specially among the Job Card holders
- ii) Application for Registration and verification process for registration
- iii) Time taken to issue Job Cards
- iii) Application for Demand
- iv) Issue of dated receipts
- v) Allocation of employment within fifteen days
- vi) Maintenance of authentic updated Muster Rolls on work sites
- vii) Quality of work executed
- viii) Measurement of work done and maintenance of measurement books
- ix) Timely and correct payment
- x) Entries in the Job Cards
- xi) Maintenance of records prescribed under the Guidelines

- x) Grievance redressal
- xi) Fund utilization
- xii) Organisation of social audits

## 10.3. MONITORING METHODS

10.3.1 The following targets are fixed for internal verification of works at the field level by the official functionaries to be achieved within a quarter.

100% of works at the Block level

10% of works at the District level

2% at the State level.

10.3.2. Verification and quality audit by external monitors must be taken up at the Central, State and District levels. For this purpose, National Quality Monitors (NQM) at the national level may be designated by the Ministry of Rural Development with the approval of the Central Council. Similarly, State Quality Monitors (SQM) at the State level may be designated by the State Government with the approval of the State Council. The District will also identify District Quality Monitors (DQM) with the approval of the State Government. The Central Government may draw up broad indicative terms of reference for use by States for the quality monitors

10.3.3 All programme implementation authorities—from the Programme Officer to the District and State levels—shall report regularly on the online MIS developed by the Central Ministry for NREGA: [www.nrega.nic.in](http://www.nrega.nic.in).

10.3.4 Field visits, inspections and sample checks (internally and externally) must be undertaken on a regular basis to ensure comprehensive and continuous assessment of the Scheme.

## 10.4 EVALUATION

The objective of NREGA is the 'creation of durable assets and strengthening the livelihood resource base of the rural poor' (Schedule I, Section 2). Investments made under NREGA are expected to generate employment and purchasing power, raise economic productivity, promote women's participation in the workforce, strengthen the rural infrastructure through the creation of durable assets, reduce distress migration, and contribute to the regeneration of natural resources. Thus, outlays for NREGS have to be transformed into outcomes. Regular evaluations and sample surveys of specific NREGS works should be conducted to assess outcomes.

- 10.4.1 District-wise studies should be conducted or commissioned by the State Employment Guarantee Council. Block-wise evaluation studies should be conducted or commissioned by the District Programme Coordinator.
- 10.4.2 SEGC should seek the association of research institutions of repute with this process. All evaluation agencies should be approved by SEGC.
- 10.4.3 Broad guidelines for evaluation studies, including NREGS assessment criteria, should be framed by SEGC.
- 10.4.4 SEGC should develop its own evaluation system in collaboration with research institutions of repute and review evaluations conducted by other agencies. The evaluation studies should also throw light on particular innovations in planning, monitoring or implementation. These should be sent to the State and Central Governments for examination and dissemination to other parts of the State and country.
- 10.4.5. Evaluation through agencies on parameters approved by the Central Employment Guarantee Council should be undertaken. Evaluation criteria may include the parameters indicated for monitoring in Para 10.2 above.
- 10.4.6 The findings of the evaluation studies should be used by SEGC, the District Panchayats and other institutions for initiating corrective action.

The entitlements under the Act are legally justiciable. For this reason, among others, it is important to maintain accurate records of all aspects of implementation. This is also required by the Right to Information Act, 2005. This chapter indicates which records and data must be maintained. The maintenance and timely updating of information will require operationalisation of the comprehensive computerized Monitoring and Information System (MIS) developed by the Ministry.

# 11 RIGHT TO INFORMATION AND PROACTIVE DISCLOSURE

## 11.1. THE RIGHT TO INFORMATION ACT

- 11.1.1 The Right to Information Act should be followed both in letter and in spirit in all matters relating to NREGA. Section 4 of the Act, which concerns proactive disclosure of information, should be strictly complied with at all levels.
- 11.1.2 Requests for copies of NREGS-related documents submitted under NREGA should be complied with within seven days. No request should be refused under any circumstances. In particular, no information should be withheld by invoking Clause 8 of the Right to Information Act. All NREGA-related information is in the public domain.
- 11.1.3 Key documents related to NREGA should be proactively disclosed to the public, without waiting for anyone to 'apply' for them. A list of such key documents should be prepared by the State Employment Guarantee Council, and updated from time to time.
- 11.1.4 Public access to key records and key information should be ensured at all levels. Updated data on demand received, registration, number of job cards issued, list of people who have demanded and been given/not given employment, funds received and spent, payments made, works sanctioned and works started, cost of works and details of expenditure on it, duration of work, person-days generated, reports of local committees, and copies of muster rolls should be made public in a pre-designated format outside all offices of all agencies involved in implementing NREGS, and should also be placed by the Gram Panchayat before the Gram Sabha once in every quarter.
- 11.1.5 People should know who to apply to for information and for gaining access to records. There should be broad time limits for giving such information. The names and contact addresses of such key persons should be made known to the public. Fees charged for copies of NREGA-related documents should not exceed photocopying costs.



- 11.1.6 Whenever feasible, key documents should be made available on the Internet.
- 11.1.7 NREGS-related accounts of each Gram Panchayat should be proactively displayed and updated twice a year. Summary accounts should be displayed through various means, including painting on walls at the Panchayat Bhawan, postings on notice boards and publication in Annual Reports available at cost price.
- 11.1.8 Report Cards on local works, employment and funds should be posted by the Gram Panchayat on its premises, and by the Programme Officer at the Intermediate Panchayat/Programme Officer's office, and for the whole District by the District Programme Coordinator at the District Programme Coordinator/District Panchayat office.

## 11.2. ANNUAL REPORTS

- 11.2.1 The Central Employment Guarantee Council is required to prepare an Annual Report on the implementation of the Act. This Report is to be laid before Parliament by the Central Government.
- 11.2.2 Every State Employment Guarantee Council is required to prepare an Annual Report for the State Legislature.
- 11.2.3 The Annual Reports should be placed before Parliament and the State Legislatures by 31 December of the succeeding year.

## 11.3. FINANCIAL AUDIT

- 11.3.1 Financial Audit is mandatory. This must be carried out at the end of the financial year by each District. The audit will be done either by Local Fund Auditors or by the Chartered Accountants appointed by the State Government. A copy of the Audit Note will be sent to the State Government. A concurrent audit will be undertaken in addition to this.
- 11.3.2 The Accountant General will also conduct the Audit of Accounts of NREGA in addition to the audit conducted by the Chartered Accountants. The audit team of the Accountant General shall be supplied with a copy of the audit conducted by the Chartered Accountants.
- 11.3.3 The Audit Report of the Chartered Accountant and the Utilization Certificate for the previous year must be submitted latest by September next year by the District Programme Coordinator. If the Audit Report is not received, or if the observations of the Auditor and of the Ministry on the Audit Report are not properly attended to or complied with, to the satisfaction of the Ministry within the financial year, the Ministry

will be within its right to stop the funds for the next financial year. The responsibility for payment of unemployment allowance arising out of the non-availability of funds for this reason shall be on the State Government.

- 11.3.4 The District Programme Coordinator will ensure that the Opening and Closing Balance included in both the Audit Report and the Utilization Certificate tally. In case there is variation due to any unavoidable reason, it has to be clearly explained with reasons to the satisfaction of the Ministry, with documentary support, if any. If this is not done, the Ministry may stop further release of funds in the next year.
- 11.3.5 To illustrate, the Audit Report for the year 2005–06 should be submitted by 30 September 2006, and the observations of the Auditors and the Ministry must be complied with to the satisfaction of the Ministry by 31 March 2007. In case this is not done, the Ministry may stop further release of funds in 2007–08.
- 11.3.6 Processing of reports of social audit by the Gram Sabha: A District Internal Audit Cell in the office of the District Programme Coordinator shall be constituted to scrutinize the reports of the Gram Sabha and conduct a special audit, if necessary. A Monthly Report will be compiled and sent to the District Programme Coordinator, State Programme Coordinator and the State Government. These authorities will initiate action to address serious irregularities and also take appropriate preventive action.

## 11.4. PHYSICAL AUDIT

- 11.4.1 A Physical Audit of the works undertaken will be conducted to verify the quality of works and to check that the expenditures incurred have led to the creation of durable assets.

## 11.5. ACTION ON AUDIT REPORTS BY THE STATE GOVERNMENT

- 11.5.1 A copy of every Audit Report, whether conducted by the Chartered Accountant, the Local Fund Auditor or the Internal Audit Cell and auditors of the Accountant General or Comptroller and Auditor General, and Social Audit Reports will be sent to the State Government concerned.
- 11.5.2 The State Government will ensure speedy action against the concerned officials/ non-officials for misappropriation of funds, frauds, incorrect measurement, false entries in the muster rolls and other irregularities of a serious nature, resulting in the leakage of Government/public funds/resources and the denial of entitlements to workers. The State Government will also take appropriate steps to prevent such irregularities.

## 11.6. CITIZENS' CHARTER

- 11.6.1 A model 'Citizens' Charter' should be developed covering all aspects of the duties of Panchayats and officials under the Act. The Citizens' Charter should describe the specific steps involved in implementing the provisions of the Act, and lay down the minimum service levels mandated by these provisions on the Panchayats and the officers concerned.

## 11.7 GRIEVANCE REDRESSAL

- i) The Programme Officer will be the Grievance Redressal Officer at the Block level, and the District Programme Coordinator at the District level.
- ii) A system of appeal will be designed to deal with grievances at each level. Appeal against the Gram Panchayat will be to the Programme Officer. Appeal against the Programme Officer will be to the District Programme Coordinator. Appeal against the District Programme Coordinator may be with an appropriate authority designated by the State Government.
- iii) Name and address of the petitioner, and nature and date of the petition, are to be entered in a register, which will be uploaded on to the Internet on a weekly basis.
- iv) The person registering the grievance is to be given a receipt with number and date so that he/she can follow up the status of disposal of his/her grievance from a counter in the office of the Programme Officer and over the Internet using the receipt number.
- v) Once a grievance has been disposed of, the date and nature of disposal should be communicated to the petitioner. These details are to be made available over the Internet.
- vi) Data generated by classifying petitions are to be analysed each month for region and type so that it becomes a tool for identifying areas that require senior management attention and redesigning of systems.
- vii) All grievances will be disposed of within the time limit prescribed in the Act.
- viii) Attention is drawn to grievances relating to items listed as 'Mandatory Agenda' for the Social Audit Forum in Chapter 11 Section 6 of these Guidelines.
- ix) Grievance redressal performance of all authorities under the Act and these Guidelines are to be posted on the Internet on a weekly basis.
- x) The Gram Sabha and the Social Audit Forum shall provide a forum for public hearings so that grievances may be quickly redressed.

- xi) The State Government may designate an alternative Grievance Redressal Authority at the Block, District and State levels.
- xii) The State Government may consider setting up a system of Ombudsman at the State and District levels, using people of proven integrity.
- xiii) A Help Line may be set up for grievance redressal.
- xiv) Action taken on the complaints received by the Programme Officer and the District Programme Coordinator shall be placed before the meetings of the Intermediate Panchayats and the District Panchayats respectively.
- xv) State Governments will formulate rules for grievance redressal. In formulating Rules, the following measures must be incorporated and in case Rules have been formulated, these measures may be included, if not done already.
  - a. Complaints may be submitted in writing or orally.
  - b. Complaint boxes at conspicuous places in the offices of the Programme Officers and District Programme Coordinators must be installed to facilitate submission of complaints.
  - c. Complaints shall be entered in the complaint register and disposed within the statutory time limit.
  - d. The complainants must also be informed of the action taken in writing.
  - e. Monitoring of disposal of the complaint must be done at the next higher level every month.
  - f. There must be monthly disclosure of complaints in local newspapers.
  - g. Setting up a toll free help line must be considered.
  - h. A system of appeal must be considered.
  - i. A State level Officer must be designated to monitor the disposal of complaints in the State.
  - j. Wide publicity must be made for grievance redressal at all levels.
  - k. Monthly Reports on complaints received and disposed must be sent from GP to PO to DPC to State to Government of India and will also be entered on line in predesigned formats of the Ministry.

# 12

## TRANSPARENCY AND ACCOUNTABILITY: PUBLIC VIGILANCE AND SOCIAL AUDITS

### 12.1. INTRODUCTION

12.1.1 An innovative feature of the National Rural Employment Guarantee Act is that it gives a central role to 'social audits' as a means of continuous public vigilance (NREGA, Section 17). The basic objective of a social audit is to ensure public accountability in the implementation of projects, laws and policies. One simple form of social audit is a public assembly where all the details of a project are scrutinized. However, 'social audit' can also be understood in a broader sense, as a continuous process of public vigilance. That is the sense in which the term is used in this chapter. To avoid confusion, the term 'Social Audit Forum' will be used here to refer to the periodic assemblies convened by the Gram Sabha as part of the process of social audit.

12.1.2 In this perspective, a social audit is an ongoing process through which the potential beneficiaries and other stakeholders of an activity or project are involved at every stage: from the planning to the implementation, monitoring and evaluation. This process helps in ensuring that the activity or project is designed and implemented in a manner that is most suited to the prevailing (local) conditions, appropriately reflects the priorities and preferences of those affected by it, and most effectively serves public interest.

12.1.3 Thus, social audits can be seen as a means of promoting some basic norms in public matters:

- **Transparency:** Complete transparency in the process of administration and decision making, with an obligation on the government to suo moto give people full access to all relevant information. The information about works should be displayed in the local language proforma given in Annexure B-13 at the worksite and in proforma B-14 at a prominent place in Gram Panchyat.
- **Participation:** An entitlement for all the affected persons (and not just their representatives) to participate in the process of decision making and validation.

- Consultation and Consent: In cases where options are predetermined out of necessity, the right of the affected persons to give informed consent, as a group or as individuals, as appropriate.
- Accountability: The responsibility of elected representatives and government functionaries to answer questions and provide explanations about relevant action and inaction to concerned and affected people.
- Redressal: A set of norms through which the findings of social audits and other public investigations receive official sanction, have necessary outcomes, and are reported back to the people, along with information on action taken in response to complaints.

## 12.2. EMPLOYMENT GUARANTEE DAY

- 12.2.1 It is recommended that in each Gram Panchayat, a particular day of the week ('employment guarantee day' or Rozgar Diwas) should be earmarked for processing work applications and related activities such as disclosure of information, allocation of work, payment of wages and payment of unemployment allowances. However, these activities should not be restricted to 'employment guarantee day'. In particular, applications for work should be accepted at any time.
- 12.2.2 Work applications received on 'employment guarantee day' should be forwarded immediately to the Programme Officer, along with an indication of the number of applications that can be met at the Gram Panchayat level itself.
- 12.2.3 The President of the Gram Panchayat and any staff appointed with the Gram Panchayat (Gram Rozgar Sahayak) to assist with NREGS should be present on 'employment guarantee day'.
- 12.2.4 The proceedings of 'employment guarantee day' should be held in an open public space, with ample provision for proactive disclosure of information (including Muster Rolls, employment lists, unemployment allowance lists, etc.).

## 12.3. SOCIAL AUDIT AS A CONTINUOUS PROCESS

- 12.3.1 In the context of NREGA, the process of social audit should include public vigilance and verification of the following 11 stages of implementation:
- Registration of families
  - Distribution of job cards
  - Receipt of work applications and issue of dated receipts

Sl. No.	Stage	Vulnerabilities	Steps to Ensure Transparency and Social Audit
1.	<p>Registration of families whose members are potential NREGS workers</p> <p><b>[Responsibility: Sarpanch /Gram Panchayat Secretary]</b></p>	<ol style="list-style-type: none"> <li>1. Absence of the concerned functionary</li> <li>2. Denial of registration to eligible applicants</li> <li>3. Incomplete list of adults in each household</li> <li>4. Registration of bogus families/individuals</li> <li>5. Rejection of 'incomplete' registration forms</li> <li>6. Asking for money for registering names/ families</li> </ol>	<ol style="list-style-type: none"> <li>1. The process of registration shall be transparent. It should be carried out publicly, with facilities for people to verify their own details, or those of others.</li> <li>2. Initial registration shall be carried out at a special Gram Sabha convened for the purpose.</li> <li>3. A prior survey shall be conducted by the Gram Panchayat to enumerate all the families and their adult members who are eligible to register. This should become a basis for ensuring that all persons who are eligible and wish to be included in the scheme are accounted for.</li> <li>4. This enumeration will also help in preventing the registration of fictitious/ineligible names, but should not be used to exclude eligible persons who might not have been listed.</li> <li>5. Subsequent to the initial registration, there shall be a public reading at the Gram Sabha of: <ul style="list-style-type: none"> <li>● list of all registered households</li> <li>● list of registered adults in each registered household.</li> </ul> </li> <li>6. A form, with a tear-away receipt at the bottom, will be used for registration, and the receipt will be given to the registered person/ family.</li> <li>7. If a form is incomplete in any way, it will be the responsibility of the concerned functionary to have it completed there and then.</li> <li>8. The final list of registered families/ adults will be verified, and complaints of exclusion settled.</li> </ol>

Sl. No.	Stage	Vulnerabilities	Steps to Ensure Transparency and Social Audit
			<p>9. No case of denial of registration can take place without giving the concerned household members an opportunity to be heard. All cases of refusal to register will be brought before the Gram Sabha.</p> <p>10. The final list will be put up for public display at the Gram Panchayat office and updated every three months.</p> <p>11. Subsequent to the initial registration, the process of registration will remain perpetually open at the Gram Panchayat.</p>
2.	<p>Distribution of job cards</p> <p><b>[Responsibility: Sarpanch]</b></p>	<ol style="list-style-type: none"> <li>1. Delay in receiving job cards</li> <li>2. Issuance of false job cards</li> <li>3. Issuance of Job Cards to ineligible persons: <ol style="list-style-type: none"> <li>a. To non-residents;</li> <li>b. To minors;</li> <li>c. To those not members of the listed family.</li> </ol> </li> <li>4. Non-issuance of job cards</li> <li>5. Asking for money for issuing job cards</li> </ol>	<ol style="list-style-type: none"> <li>1. There shall be a (enforceable) one-month time limit for the supply of job cards, from the date of registration.</li> <li>2. The list of job card holders must be updated every month, and be available for inspection at the Gram Panchayat office.</li> <li>3. A file containing photocopies of all job cards issued shall be open for inspection at the Gram Panchayat office.</li> <li>4. The job card should state the fact that there is no charge for it. The job card should also list the basic entitlements (including the minimum wage rate) under NREGA on one of its sides</li> </ol>
3.	<p>Receipt of work application</p> <p><b>[Responsibility: Sarpanch/PO]</b></p>	<ol style="list-style-type: none"> <li>1. Non-acceptance of work application by the relevant authorities</li> <li>2. Wrong date or no date recorded on the work application</li> <li>3. Rejection of 'incomplete' forms</li> </ol> <p>Oral application or request for work being made an excuse for denial of work on time</p>	<ol style="list-style-type: none"> <li>1. Individuals may send their applications for work by post or deliver it by hand.</li> <li>2. They will have the right to an immediate, written, signed and dated receipt.</li> <li>3. A date-wise list that is updated weekly shall be displayed at the Gram Panchayat office, along with a register detailing the applications received.</li> <li>4. If an application is incomplete in any way, it will be the responsibility</li> </ol>



Sl. No.	Stage	Vulnerabilities	Steps to Ensure Transparency and Social Audit
			<p>of the concerned functionary to have it completed. An application should not be rejected just because it is incomplete.</p> <p>5. There should be simple preformatted forms available, so that anyone who wants to make an oral application can have the form immediately filled for him/ her by the Gram Panchayat officials and get a receipt.</p>
4.	<p>Selection of the public work to be taken up in a particular Gram Panchayat</p> <p><b>[Responsibility: Sarpanch]</b></p>	<ol style="list-style-type: none"> <li>1. Selection of a lowpriority or inappropriate work</li> <li>2. Selection of work that serves a vested interest</li> <li>3. Lack of public support/ cooperation for that work</li> <li>4. Poor selection of a worksite</li> </ol>	<ol style="list-style-type: none"> <li>1. The shelf of projects/works to be taken up should be determined by the Gram Sabha.</li> <li>2. The shelf of projects/works should also be assessed for relevance and priority by the Gram Sabha.</li> <li>3. A list of the finally selected projects and works, in their order of priority, should be publicly displayed at the Gram Panchayat office.</li> </ol>
5.	<p>Development and approval of technical estimates and issuance of work order</p> <p><b>[Responsibility: Junior Engineer/ Sarpanch]</b></p>	<ol style="list-style-type: none"> <li>1. Exaggerated or inaccurate technical estimate</li> <li>2. Inclusion in estimate of unnecessary expenditure</li> <li>3. Excessive rates and material</li> <li>4. Unclear work order that does not make the details of the work clear, or leaves scope for misinterpretation</li> </ol>	<ol style="list-style-type: none"> <li>1. A technical estimate must be carried out with the involvement of the local people.</li> <li>2. The technical estimate must be put to the Gram Sabha for approval.</li> <li>3. The format for the technical estimate must be simple and easily understood by the people.</li> <li>4. Similarly, a people-friendly format must be used for the sanction and work order.</li> <li>5. This format must be put on public display, so that people can access this information and understand the details of the work.</li> </ol>
6.	<p>Allotment of work</p> <p><b>[Responsibility: Sarpanch/PO]</b></p>	<ol style="list-style-type: none"> <li>1. Giving out-of-turn allotments</li> <li>2. Favouring or discriminating against people in allotting type/ location of work</li> </ol>	<ol style="list-style-type: none"> <li>1. Maintain a work allocation register for public scrutiny at the Gram Panchayat office.</li> <li>2. Ensure that the public is informed through notice boards and through other measures (like drum</li> </ol>

Sl. No.	Stage	Vulnerabilities	Steps to Ensure Transparency and Social Audit
		<ol style="list-style-type: none"> <li>3. Not respecting the gender quota</li> <li>4. Not informing the applicant and then marking him/her as absent</li> <li>5. Demanding money for allotting work</li> </ol>	<p>beating) every time a new batch of work is allotted. The date up to which work has been allocated should also be made public every time work is allocated.</p> <ol style="list-style-type: none"> <li>3. Fix a specific day (typically Sunday or the weekly haat day) and a specific time and place (typically at the Gram Panchayat office) to provide information about NREGS.</li> <li>4. On that day, ensure that the public is informed of the work allotted or ready to be allotted, along with the names of allottees, their date of application, location and type of work, and other relevant information.</li> </ol>
7.	<p>Implementation and supervision of work</p> <p><b>[Responsibility: Sarpanch/ PO/ Designated agency]</b></p>	<ol style="list-style-type: none"> <li>1. Recording of nonexistent (ghost) workers</li> <li>2. Recording of fictitious (ghost) works</li> <li>3. Work not conforming to work specifications or prescribed standards</li> <li>4. Supply of less than sanctioned/poor quality materials and tools</li> </ol>	<ol style="list-style-type: none"> <li>1. An open 'project meeting' with all potential workers and open to people from the Gram Panchayat should be held to explain the work plans, and their details and work requirements before the work commences. The Vigilance and Monitoring committee members should be selected or announced at this meeting.</li> <li>2. At these meetings, for each of the types of work allotted, the wage norms must be explained to the people and put up on the notice board. The questions that must be answered include: <ol style="list-style-type: none"> <li>a. What is the wage?</li> <li>b. What is the wage norm (what constitutes a full day's work)?</li> </ol> </li> <li>c. The public must also be told that there will be individual measurements of each person's work, unless a group collectively decides to have joint measurements.</li> <li>3. A board with details of work— estimates and running costs, material, labour and funds—must be</li> </ol>

Sl. No.	Stage	Vulnerabilities	Steps to Ensure Transparency and Social Audit
			<p>put up at every site, and updated regularly. The format must be user friendly.</p> <ol style="list-style-type: none"> <li>4. The public must be able to access muster rolls on demand.</li> <li>5. Every week, five workers must verify and certify all the bills/ vouchers of their worksite.</li> <li>6. A copy of the sanction/work order must be available for public inspection at the worksite.</li> <li>7. There should also be provisions for access to samples of works, to be taken as per the procedure developed for the Right to Information Act, 2005.</li> <li>8. A daily materials register must be kept, and verified by five workers every day.</li> <li>9. The daily/individual measurement records for each work and worker must be available for public inspection.</li> <li>10. The vigilance committee should check the work as per a checklist prepared for them, and their evaluation report should be prepared before every biannual Social Audit Forum as described in the text.</li> </ol>
8.	Payment of wages <b>[Responsibility: Implementing/ Designated Agency]</b>	<ol style="list-style-type: none"> <li>1. Non-payment of wages</li> <li>2. Late payment of wages</li> <li>3. Underpayment of wages</li> <li>4. Payment of wages to the wrong person</li> <li>5. Payment of wages in the name of non-existent (ghost) workers</li> <li>6. Payment of wages for non-existent projects</li> <li>7. Failure to pay minimum wages</li> </ol>	<ol style="list-style-type: none"> <li>1. Payments should be made in a public place on fixed days to ensure that there is no ambiguity regarding payments.</li> <li>2. All recipients and amounts of payment must be read aloud to ensure that the illiterate are not cheated, and also to check ghost payments.</li> <li>3. A list detailing all payments to be made must be put up in a public and easily accessible place prior to the reading aloud of the list.</li> <li>4. Provisions may be made to facilitate payments through the post office and other financial institutions.</li> </ol>

Sl. No.	Stage	Vulnerabilities	Steps to Ensure Transparency and Social Audit
			5. Disclosure of piece-rate measurement should be made individually, and not en masse, so as to provide each worker with his/her exact due. This will prevent division of the wage earned by ghost workers, etc.
9.	Payment of unemployment allowance <b>[Responsibility: Programme Officer]</b>	<ol style="list-style-type: none"> <li>1. Denial of unemployment allowance by wrongly accusing a person of not reporting for work</li> <li>2. Late payment of unemployment allowance</li> <li>3. Payment of unemployment allowance to the wrong person</li> <li>4. Payment of unemployment allowance to nonexistent (ghost) persons</li> <li>5. Demand of bribe for paying allowance</li> </ol>	<ol style="list-style-type: none"> <li>1. A weekly public announcement of work allocation should be made, and work allocation orders must be displayed publicly</li> <li>2. Payments should be made in a public place on fixed days to ensure that there is no ambiguity regarding payments.</li> <li>3. All recipients and amounts of payment must be read aloud to ensure that the illiterate are not cheated, and also to check ghost payments.</li> <li>4. A list detailing all payments to be made must be put up in a public and easily accessible place prior to the reading aloud of the list.</li> <li>5. Provisions may be made to facilitate payments through the post office and other financial institutions.</li> <li>6. The Gram Panchayat should automatically generate each week, in advance of the weekly meeting, a list of individuals eligible for receiving the unemployment allowance.</li> </ol>
10.	Evaluation of completed work <b>[Responsibility: Sarpanch/PO/ Designated Agency]</b>	<ol style="list-style-type: none"> <li>1. Taking and/or recording of improper measurements</li> <li>2. Not consolidating the information regarding the works in one place</li> <li>3. Issuing of false Completion Certificates</li> <li>4. Works not conforming to specifications/standards</li> <li>5. Data recorded in a confusing or incomprehensible manner</li> </ol>	<ol style="list-style-type: none"> <li>1. Verification of works, for conformity with the work order in terms of specifications and quality, must be carried out at an open 'project meeting' with all NREGS workers who worked on that site, and open to all the people of the Gram Panchayat.</li> <li>2. Completion data must be made public in a people-friendly format at this meeting. No Completion Certificate should be issued unless this open 'project meeting' has taken place and its observations have been taken into consideration.</li> </ol>

Sl. No.	Stage	Vulnerabilities	Steps to Ensure Transparency and Social Audit
			<ol style="list-style-type: none"> <li>3. An assessment of relevance of the work, along with appropriateness, must be carried out during this meeting as well as at the Social Audit Forum of the Gram Sabha.</li> <li>4. Regular reports must feed into an audit and grievance- redressal mechanism, and form part of the Block/District annual report.</li> <li>5. Comprehensive public hearings relating to works and individual entitlements must be held twice a year at the Gram Sabha level for all works completed in that period. The details of the requirements for this public hearing are given in the text.</li> </ol>
11.	<p>Evaluation of completed work</p> <p><b>[Responsibility: Sarpanch/PO/ Designated Agency]</b></p>	<ol style="list-style-type: none"> <li>1. Information not being made available because a failure to carry out the transparency requirements as specified in the Guidelines and in the points mentioned above</li> <li>2. Failure to obtain entitlements due and failure to enforce accountability of officials; inability to get clarifications or answers to queries with regard to the Scheme</li> <li>3. Various aspects of the programme carried out without the people's involvement</li> <li>4. Failure of the grievanceredressal mechanisms</li> <li>5. Lack of opportunity for individuals and the Gram Sabha as a collective to review the functioning of all aspects of the programme</li> </ol>	<ol style="list-style-type: none"> <li>1. Comprehensive public hearings to be called Social Audit Forums relating to works and individual entitlements must be held twice a year at the Gram Sabha level for all works done in the preceding period. The details of the requirements for this public hearing are given in the text.</li> </ol>

- Preparation of shelf of projects and selection of sites
- Development and approval of technical estimates and issuance of work order
- Allotment of work to applicants
- Execution of works and maintenance of muster rolls
- Payment of wages
- Evaluation of work
- Payment of unemployment allowance
- Mandatory social audit in the Gram Sabha (Social Audit Forum)

12.3.2 At each of these stages, there are various ways in which the implementation process may fail to meet the norms spelled out earlier. An indicative list of these ‘vulnerabilities’ is given in Chart 1, along with the possible means of preventing or addressing them. The remainder of this chapter focuses on the last stage of the process of social audit: the ‘Social Audit Forum’.

## 12.4. THE SOCIAL AUDIT FORUM

12.4.1 Apart from the ongoing process of social audit, there will be a mandatory review of all aspects of the social audit at the Gram Sabha meetings to be held at least once every six months for this purpose. At these ‘Social Audit Forums’ information will be read out publicly, and people will be given an opportunity to question officials, seek and obtain information, verify financial expenditure, examine the provision of entitlements, discuss the priorities reflected in choices made, and critically evaluate the quality of work as well as the services of the programme staff.

12.4.2 Thus, the Social Audit Forum will not only give people an opportunity to review compliance with the ongoing requirements of transparency and accountability, but will also serve as an institutional forum where people can conduct a detailed public audit of all NREGA works that have been carried out in their area in the preceding six months.

12.4.3 An effective Social Audit Forum requires careful attention to three sets of issues:

(1) publicity and preparation before the Forum; (2) organizational and procedural aspects of the Forum; and (3) the Mandatory Agenda of the NREGS Social Audit Forum. These issues are taken up one by one in the next three sections.

## 12.5. SOCIAL AUDIT FORUM: PREPARATORY PHASE

The success of the Forum depends upon the open and fearless participation of all people, particularly potential beneficiaries of the programme. Effective public participation requires adequate publicity about the Forum as well as informed public opinion. This itself requires that people have prior access to information from the President of the Gram Panchayat in a demystified form.

### 12.5.1 Publicity

- i) The date, time, agenda, importance and sanctity of the Forum must be widely publicized so as to ensure maximum participation. The following measures will help:

Provide advance notice of the date of the Social Audit Forum (at least a month in advance), and stick to an annual schedule in terms of the months in which these are held.

- ii) Use both traditional modes of publicity (such as informing people through the beating of drums) as well as modern means of communication (such as announcements on microphones).
- iii) Circulate announcements through notices on notice boards, through newspapers and pamphlets, etc.
- iv) Conduct these audits in a campaign mode so that the entire administration gears up to meet the institutional requirements of the Forum. Preparation of Documents.
- v) The effective participation of people in a Social Audit Forum depends on full access to information. This is helped by easy access to all documents and information while the works are in progress. However, collating information and demystifying it is also an important part of preparing for a Social Audit Forum. For instance, summaries of the available information should be prepared in advance, so as to make it more intelligible. These summaries should be made available to the public in advance, and also read out aloud during the Social Audit Forum. Thus:
- vi) All the relevant documents, including complete files of the works or copies of them, should be made available for inspection at the Gram Panchayat office at least 15 days in advance of the Social Audit Forum. There should be free and easy access to these documents for all residents of the Gram Panchayat during this period, and no fees should be charged for inspection. During this period, copies of the documents should be provided at cost price, on demand, within one week of the request being made.
- vii) Summaries of muster rolls and bills must be prepared in advance for presentation at the Social Audit Forum. If possible, these summaries should be displayed on charts on the day of the Forum, and at the Gram Panchayat office during the preceding 15 days.

- viii) The original files should be available on the day of the Forum, so that any information can be cross-checked. 11.4.11 The works to be taken up for audit should be listed in advance, and the list should be put up on the notice boards, along with the other items on the agenda.

#### 12.5.2 **Social Audit Forum: Procedural and Organizational Requirements Procedural Aspects**

- i) Sound procedures are essential for the credibility of a Social Audit Forum. Proceedings should be conducted in a transparent and non-partisan manner, where the poorest and most marginalized can participate and speak out in confidence and without fear. Care has to be taken that the Forum is not manipulated by vested interests. Towards this end:
- The timing of the Forum must be such that it is convenient for people to attend – that it is convenient in particular for NREGS workers, women and marginalized communities.
  - The quorum of the Forum must be the same as for all Gram Sabhas, with the quorum being applied separately to all relevant categories (e.g. women, SC, ST and OBCs). However, lack of a quorum should not be taken as a reason for not recording queries and complaints; social audit objections must be recorded at all times.
  - The Social Audit Forum must select an individual to chair its meetings who is not part of the Panchayat or any other Implementing Agency. The meeting must not be chaired by the Panchayat President or the Ward Panch.
  - The Secretary of the Forum must also be an official from outside the Gram Panchayat.
  - The person responsible for presenting the information should not be a person involved in implementing the work. The vigilance committee members, or a schoolteacher for instance, could be considered for the purpose of reading aloud the information as per the required format.
  - All officials responsible for implementation must be required to be present at the Social Audit Forum to answer queries from members of the Gram Sabha.
  - Decisions and resolutions must be made by vote, but dissenting opinions must be recorded.
  - Minutes must be recorded as per the prescribed format, by a person from outside the Implementing Agencies, and the minutes register must be signed by all participants at the beginning and at the conclusion of the meeting (after the minutes have been written).



- The mandatory agenda (given below) must be gone through, including the transparency checklist. All objections must be recorded as per the prescribed format.
  - The 'action taken report' relating to the previous Social Audit Forum must be read out at the beginning of each Forum.
  - In addition, every District could bring in technical expertise (engineers and accountants) from outside the District to help prepare information for dissemination, attend selected Social Audit Forums and take detailed notes. Immediately after the Forum, they could visit the worksites and conduct detailed enquiries in cases where people have raised objections or testified that there is corruption.
  - The reports of these Social Audit Forums, and the reports of the technical team, should be submitted to the Programme Officer and the District Panchayat within a specified time frame for necessary action.
  - During the Social Audit Forum, the Right to Information Act and social audit manuals should be publicized so that the Forum serves as an ongoing training ground for the public vigilance process.
- ii) The Programme Officer is responsible for ensuring that the Social Audit is convened. The District Programme Coordinator will regularly review that Social Audits are being conducted. The SEGC and CEGC will also review the Social Audit mechanisms and processes from time to time. Follow-up action on Social Audit must be ensured at each level.

### 12.5.3 Social Audit Forum: Mandatory Agenda

- i) 'Mandatory Agenda' refers to the minimum agenda of every Social Audit conducted by the Gram Sabha. The checklist below will help in reviewing whether the norms and provisions in the Act, Rules and Guidelines are being observed.
- ii) The Mandatory Agenda should include the following questions/issues:
- A. Whether the process of registration was conducted in a transparent manner:
- Was a list prepared by the Gram Panchayat of all the possible households that might seek registration?
  - Was the first registration done in a special Gram Sabha conducted for the purpose?
  - Was the list of registered persons read out for verification at the Gram Sabha?
  - Is registration open in the Gram Panchayat on an ongoing basis?

- Is the registration list regularly updated and put up on the Gram Panchayat notice board?
  - Is there anyone remaining who wants to register, but who has not yet been registered?
- B. Whether job cards were prepared, issued and updated in a transparent manner:
- Were job cards issued within one month of registration?
  - Is the list of job cards regularly updated and put up on the Gram Panchayat notice board?
  - Is a file containing photocopies of all job cards available for inspection in the Gram Panchayat office?
  - Was the job card issued free of cost, or was there a charge imposed for issuing the job card?
  - Is there anyone who has not received a job card, or is there any other pending complaint?
- C. Whether the applications for work are being treated as per the norms:
- Are workers receiving dated receipts for their application for work?
  - Are people being given work on time?
  - Is the allotment of work being done in a transparent manner, with lists of work allotments being put up on the Panchayat notice board for public notice and display?
  - Are those who have not been given work on time receiving unemployment allowance? How many people have outstanding payments of unemployment allowance, and are they being compensated for late payment as per the Guidelines?
  - Was the of a list of workers who have received unemployment allowance (if any) in the last six months, along with the amounts disbursed, and the basis for calculation of the amounts, read aloud?
  - Are there any pending complaints about the receipt of work applications, the allotment of work and the payment of unemployment allowance?
  - Is the 33 per cent quota for women being satisfied in the allotment of work?
  - Is the roster based on date of application received being followed for the allocation of work?

- Are those who are allocated work outside the 5-km. radius being given a transport and living allowance equal to 10 percent of the minimum wage?

D. Transparency in the sanction of works:

- Was the shelf of projects prepared in the Gram Sabha?
- Was the technical estimate prepared by the Junior Engineer in consultation with residents of the village?
- Were the works sanctioned from the shelf of projects as per the norms?
- Was the list of all the NREGS works sanctioned in the preceding six-month period be read out aloud, along with the amount sanctioned and the amount spent on the works in the Gram Panchayat area?
- Has the Gram Panchayat board been updated with the list of works painted on it ?

E. Transparency in the implementation of works:

- Were 'work orders' issued in a fair and transparent manner, with adequate publicity?
- Was there a board at the worksite giving details of the sanctioned amount, work dimensions and other requisite details?
- Was an open 'project meeting' held before the commencement of the work, to explain the work requirements to the workers, including the labour and material estimates as per the technical sanction?
- Were the muster rolls available for public scrutiny at all times at the worksite?
- Was a worksite material register maintained, along with verification by at least five workers whenever material came to the site?
- Was a daily individual measurement of work conducted in a transparent manner where piece-rate norms were in force?
- Was the final measurement of the work (for weekly wage payments) done by the Junior Engineer in the presence of a group of workers?
- Did members of the vigilance committee make regular visits to the worksite and monitor the implementation of various aspects of the work?
- Were any complaints made? Were they addressed within seven days by the grievance-redressal authority as specified in the Act?

- Was an open 'project meeting' held within seven days of completion of the work, where all those who worked on the site, and residents of the village where the work took place, were invited to look at the entire records?

F. Wage payments:

- Were wages paid within seven days?
- Were wages paid at a designated public place at a designated time?
- Were all payment details available for public scrutiny before the payments were made (through putting up muster roll copies on notice boards, etc.)?
- Were payment details read out aloud in public while making payments?
- Were payments made by an agency other than the one implementing the work?
- Was a record maintained of payments made beyond the specified time limit?
- Was compensation given as per the provision of the Payment of Wages Act, 1936 for late payments?
- Are any wage payments still due?
- Have there been any instances of workers earning less than the minimum wage, and if so, why?

G. Post facto auditing of the records and accounts of each work undertaken:

- Does the file have all the documents required?
- Were all the documents available for scrutiny at least 15 days before the Social Audit Forum?
- Were charts of the summary sheets available for public display and scrutiny before and during the Social Audit Forum?
- The muster roll summary must be read out aloud to check for discrepancies
- The summary of the bills must be read out aloud to check for discrepancies
- The measurement book summary must be read out aloud.
- The photographs taken before, during and after the work must be available for public display and scrutiny during the Social Audit Forum.

- Was the Monitoring and Vigilance Committee formed as per the norms?
- Has the vigilance committee submitted its report?

H. Other important issues connected with NREGS works:

- Sections of the vigilance committee report that deal with the following aspects of work should be read out aloud in order to form the basis of discussion in the Gram Sabha:
  - quality of work
  - work dimensions
  - selection of location
  - whether minimum wages were paid
  - whether wages were paid on time
  - whether all bill payments have been made
  - whether any complaints were made to them during the work
  - what redressal has taken place regarding complaints or grievances
  - whether prescribed worksite facilities were made available;
  - what maintenance the project requires.
- General maintenance issues relating to development works in the Gram Panchayat should also be noted and discussed at the Social Audit Forum.
- A list of incomplete works and works not in use should be prepared by the Gram Panchayat Secretary and presented before the Forum for consideration and corrective action.
- The last financial audit report should be made available to the Social Audit Forum, and audit objections, if any, should be read out aloud.
- Any Utilization Certificate (UC) or Completion Certificate (CC) issued since the last Social Audit Forum should be read out aloud.
- If wages or unemployment allowances are due to anyone, the dues should be listed and reported to the Programme Officer for necessary action.

- The Forum provides an opportunity to check whether all the boards in the Gram Panchayat have been updated as per the requirements.
- The services of the NREGS staff like the Gram Rozgar Sevak, the Junior Engineer and any other staff can also be audited for quality of service.
- The timely flow of funds from the Programme Officer to the Gram Panchayat should also be monitored.

# 13 TECHNICAL RESOURCE SUPPORT FOR QUALITY

Implementing NREGS is a multifaceted task requiring the concerted efforts of many agencies. Ensuring quality in all aspects of its implementation is the key concern.

## 13.1. TECHNICAL RESOURCE NETWORK

13.1.1 At the Central level, the Technical Secretariat set up in the Ministry of Rural Development as part of the Central Council will facilitate the infusion of professional resources to assist in establishing information systems, developing IEC resources, setting quality standards, monitoring and evaluation, review of social audit systems,

The State Governments may also facilitate technical resource support to the Implementing Agencies, especially at the District level. This may include the following measures:

## 13.2. ACCREDITED ENGINEERS

13.2.1 The State Government may constitute panels of accredited engineers at the District and Block levels for the purpose of assisting with the estimation and measurement of works.

13.2.2 The District Programme Coordinator, the Programme Officer, PRIs and other Implementing Agencies may engage the services of accredited engineers of their choice for any NREGS work.

13.2.3 The State Government shall prescribe the minimum qualifications of accredited engineers and the procedures for accreditation as well as cancellation of such accreditation.

- 13.2.4 The State Government shall fix the rates to be paid to accredited engineers in cases where they are not Government servants. Sam Vikas Yojana

### 13.3. TECHNICAL RESOURCE SYSTEMS

The State Government may also consider setting up Technical Resource Support systems at the State and District levels to assist in the planning, designing, monitoring, evaluation and quality audit of various initiatives. For this purpose, it is suggested that Resource Institutions be identified by the State Government concerned. A panel of institutions/agencies for technical resource support may also be prepared.

13.3.1 The functions of the identified institutions at the State/district may be as under:

- i) Identify effective labour-intensive technologies for water conservation, water harvesting, drought proofing, flood control, all-weather rural connectivity and other works approved under the Act, appropriate for the State and various climatic regions of the State.
- ii) Standardize the estimation procedures and prepare software for estimation.
- iii) Prepare standard model estimates for works (or elements of works) that are to be executed repeatedly.
- iv) Simplify and demystify the process of estimate preparation to enable Panchayats and non-technical persons to prepare estimates for small works, assess the labour and material requirements, and estimate the cost of completed works.
- v) Prepare manuals that explain the process of estimation and lay out procedures for the use of technical staff.
- vi) Prepare software/manuals/pamphlets/charts for estimation for use of Panchayats, Vigilance and Monitoring Committees and non-technical persons.
- vii) Propose quality parameters for various types of works.
- viii) Prepare 'people's manuals' for quality checking.
- ix) Coordinate and train State/District-level Technical Coordination Agencies to bring about standardization in estimation, quality parameters, quality monitoring systems and quality-evaluation systems.
- x) Undertake quality appraisals in different Districts on a sample basis and send reports to the Central Government, the State Government and the District Panchayats concerned.



- xi) Suggest and devise ways of removing deficiencies in quality and upgrade quality
- xii) Any other functions assigned by the Secretary (RD/NREGA) of the State concerned or by the Ministry of Rural Development.

## 13.4. DISTRICT TECHNICAL AGENCIES

13.4.1 Possible functions of the Technical Resource Support Groups at the District level include:

- i) Identify effective labour-intensive technologies for water conservation, water harvesting, drought proofing, flood control, all-weather rural connectivity and other works appropriate for the District and various climatic regions of the District. These will be supplementary to the identification done by the State Technical Coordination Agency.
- ii) Standardize the estimation procedures and prepare software for estimation to supplement the software prepared at the State level.
- iii) Prepare standard model estimates for works (or elements of works) that are to be executed repeatedly.
- iv) Simplify and demystify the process of estimate preparation to enable Panchayats and non-technical persons to prepare estimates for small works, assess the labour and material requirements, and estimate the cost of completed works.
- v) Train the District technical staff, technical staff of PRIs, Secretaries of Panchayats, members of PRIs, and members of Vigilance and Monitoring Committees to carry out estimation, quality control and quality monitoring.
- vi) Conduct quick appraisal studies to assess the quality of work and provide technical inputs to the Implementing Agencies for improving the quality of works.
- vii) Any other functions assigned by the nodal officer, Secretary (RD/NREGA) of the State concerned or by the Ministry of Rural Development.

## 13.5. USE OF INFORMATION TECHNOLOGY

13.5.1 Active use of Information Technology (IT) should be made for improving the efficiency and transparency of operational processes, including:

- i) Preparation of project proposals and their execution;

The DPC can also use the MIS software to plan works by looking at past trends and prepare technical estimates for the works to be taken up. The software lists parameters like, category, type of work as per the permissible works under NREGA, location

of work, plot number, expenditure, implementing agency, work status and shelf of projects available with each Panchayat. The technical estimates generated as per SOR norms are tightly linked with the works entered in the system and thus also facilitates the filling up of Measurement Books

- ii) Digitization of Muster Rolls, job cards and other important documents;
- iii) Financial Management Systems : The fund transfer from the Ministry, States and Districts may be entered online on <http://nrega.nic.in> by going to the data entry option.
- iv) Communication and access to information;
- v) Grievance-redressal systems;
- vi) Monitoring and evaluation;
- vii) Creation of a Monitoring and Information System (MIS) with a database on preferred works, resource requirements, registered households, payment of wages, persondays of employment provided to the registered employment seekers, funds received and expended at different levels, and related matters.

The full possible applications of IT to the implementation of NREGA will be explored and appropriate modules developed into a comprehensive system to be continuously up-graded as required (See also **Annexure A-5**).

13.5.2 All the NREGA related information should be made available in a computer data base and also be made available to the public.

13.5.3 At every block of the country, the following minimum facilities should be available :

- i) Computer in working condition
- ii) Telephone line
- iii) Modem
- iv) Trained MIS personnel

13.5.4 The Core Team of users of MIS in the Districts should be called at least 3-4 times in a year at the State level and provided training in the use of MIS. At least 12,000 persons will be required to be trained considering that there are 6000 blocks in the country, and at least 2 persons per block may be required to be trained.

13.5.5 There should be a bare minimum database. Some of the items such as names of villages, blocks and job card holders are relatively non-volatile data. For such data master tables should be prepared. These data should be entered only once and there

should be no re-entry of such data. This is required for optimizing data entry. To simplify data entry in the Muster Rolls data entry for absent workers should only be done. Other workers should automatically be marked present. Data entry should be done not above the block level. If necessary, data entry activity may be outsourced. However, the documents should not be taken outside the block. There should be a system of authentication of data to clearly identify the person who prepares and scrutinises the data and the date on which such data is prepared and scrutinized.

- 13.5.6 Adequate care should be taken to ensure control of the software version. User interface should not be changed very often. The Data Architecture of the MIS software is sacrosanct and at no level (block, district or state) should the Data Architecture be modified by adding new fields or tables in MIS software without the clearance of the Central Government. NREGASoft prepared by NIC and the Ministry of Rural Development will be used across the country.
- 13.5.7 At the District and State levels there should be a daily check as to how many blocks have become operational and have trained personnel. (Red lights should glow against blocks where there are problems. Uptime monitoring should be done.
- 13.5.8 For operationalisation of MIS in the blocks adequate testing of blocks should be done and pass marks be given to blocks. Responsible persons should certify that the system is running properly in the block.
- 13.5.9 The basic components of Shelf of Project should be entered in the MIS. A coding system for projects should be developed in advance. For every Gram Panchayat 2 or 3 projects should be ready. There should be a work code also indicating State/category/Intermediate Panchayat.
- 13.5.10 Data should be sent through RAS in a staggered manner at the end of the day and at beginning of the day (District and State RAS may be installed) till such time when SWAN or other alternative mode of data transmission is available. Odd and even number blocks can be allotted times for sending data so that there is no choking of the server at the District level. The data entry should take place in an off-line manner.
- 13.5.11 MPR has to be sent through computer based MIS. MPR must be generated regularly in the computer. If necessary an error report should be generated. The details of persons submitting the MPR along with his name, designation and date and the person verifying the MPR should be also indicated. A machine to capture the thumb impression of the person sending the MPR should also be installed in the block.
- 13.5.12 A small LAN should be set up in each block with 5-10 nodes depending upon the size of the block.
- 13.5.13 The District Team should be strengthened. The Additional Project Officer at District level should put people in charge of data. Names of such officers should be collected

and training should be provided to them (1200 to 1400 people) to regularly monitor the progress.

- 13.5.14 The NIC Team should work with this team in the management of Data Centre. The NIC Team should consist of 2-3 persons to be appointed from the market. This will be funded separately by Central Government.
- 13.5.15 State should provide a room for the State LAN where 5 to 10 nodes (depending upon the size of the State) should be provided. At the State level a helpline number should be provided preferably on out-sourcing mode having a voice activated response system to give solution to the problems faced by the blocks and the DPC in operationalizing of the MIS.
- 13.5.16 Every evening a review meeting should be held at the district level to review the data flow problems.
- 13.5.17 Training of trainers should be organized. List of trainees should be prepared for providing training at the GP, Block and district levels. The training should aim at ensuring that the basic record and key registers are maintained at the levels of the GPs and block offices properly and the NREGA software is used optimally. It is also important to provide training to the Gram Rozgar Sahayak and the Mates so that they understand the connection between the maintenance of records and the working of the computerized MIS.
- 13.5.18 It may be considered to make use of CICs in J&K and North Eastern States to operationalise the MIS of NREGA.
- 13.5.19 Chat Groups may be set up at the State level, the Central level, and District level. There should be facilities for daily chat sessions to discuss the progress of the work.
- 13.5.20 The ICT and Domain Team must work together as an integrated team as the success in the implementation of MIS critically depends on their coordinated functioning.
- 13.5.21 A Core Team should be constituted at the State level for operationalisation of MIS in the State wherein IT Secretary, Energy Secretary and the BSNL representative should be members to review the progress of operationalization of MIS in the Blocks and Districts. They should sit for at least half an hour together, make assessment of the situation in the State and send the report to the Centre for any kind of assistance that may be provided by the Centre for solving their problems.

## 13.6. EMPLOYMENT GUARANTEE WEBSITE

- 13.6.1 A special 'NREGS website' should be built by the State Government. This website should function as an integrated access point for NREGS-related documents on the Internet.

- 13.6.2 Whenever possible, key NREGS-related documents should be publicly accessible on the Internet and also posted on the NREGS website. An initial list of such documents is given in Annexure A-6. These documents should be loaded on the NREGS website within a week of being available in electronic form.
- 13.6.3 As technological possibilities evolve, efforts should also be made to post other key documents on the NREGS website, such as muster rolls, vouchers, measurement books and Utilization Certificates.

## 13.7. EXPENDITURE ON TECHNICAL RESOURCE SUPPORT

- 13.7.1 The expenditure on quality control may be met out of allocations for administrative expenses, based on the norms that may be specified by the Ministry from time to time.

# 14

# CONVERGENCE

## 14.1. CONVERGENCE/DOVETAILING WITH OTHER PROGRAMMES

- 14.1.1 Convergence of the NREGA funds with funds from other sources for the creation of durable assets is permissible. However, care must be taken to ensure that NREGA funds do not substitute for resources from other sectors or schemes. NREGA funds are intended to create additional employment; this will not happen if the employment currently generated by other programmes is displaced by the NREGS.
- 14.1.2 Funds available with PRIs from other sources (such as the National Finance Commission, State Finance Commission, State Departments) and other Central or Centrally Sponsored Schemes (such as the Swarnjayanti Gram Swarozgar Yojana[SGSY], Drought Prone Areas Programme [DPAP], Desert Development Programme[DDP], Backward Area Grant, etc.) can also be dovetailed with NREGA funds for the construction of durable community assets/works permissible under NREGA. However, NREGA funds should not be used as a substitute for Departmental Plan funds of different departments and agencies. Funds from other programmes for the works permissible under NREGA can be dovetailed with NREGA funds but not vice versa. These aspects should be taken care of in the Perspective Plan.
- 14.1.3 All initiatives of convergence will be within the parameters of NREGA, especially the need to design labour-intensive works and the need to ensure that there is a complete ban on contractors.

## 14.2. CONVERGENCE WITH SOCIAL SECTOR PROGRAMMES

- 14.2.1 Social sector programmes such as literacy and health missions must be converged with the NREGS to extend the benefits of these programmes to NREGS workers and beneficiaries. For example, information on NREGA, and workers' entitlements under the Act, can be introduced in the Literacy Primers and Continuing Education Materials since a large proportion of the NREGS workforce may consist of non-literate or semi-literate persons. This will serve the double purpose of making them literate and giving them information about their rights under the Act.
- 14.2.2 The worksite can also become a nodal point for the linkage of welfare activity (such as the creation of SHGs and the provision of insurance) run by other departments. This will enable NREGA workers to participate effectively in these activities.

# ANNEXURES

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## ANNEXURE A-1

### WHAT A RURAL EMPLOYMENT GUARANTEE SCHEME SHOULD HAVE?

A Rural Employment Guarantee Scheme (NREGS) will be expected to clarify, inter alia, the following matters:

- (a) Specify the implementing Department in the State.
- (b) Specify a senior officer in the State as State Programme Coordinator.
- (c) Specify the District Programme Coordinator.
- (d) Lay down the mode of recruitment for Programme Officers, supportive staff and other required professional services, and make interim arrangements till regular Programme Officer is appointed.
- (e) Define the relationship with the Block Development Officer.
- (f) Clearly delineate Agency-wise the roles and responsibilities for each task mandated in the Act and elaborated in the Guidelines. Establish coordination mechanisms among them, fixing clear accountability for each task, since activities under the Act are justiciable and the people and the Implementing Agency should know in whom the legal obligation for getting a task done vests.
- (g) Delineate the Fund Flow system for the Rural Employment Guarantee Scheme.
- (h) Specify the cheque-signing authorities at the District, Block (Programme Officer) and Gram Panchayat levels.
- (i) Specify the procedure for payment of unemployment allowance.
- (j) Specify the authorities for administrative and technical approval of works and define their powers.
- (k) Specify the procedure for maintenance of accounts, maintenance of muster rolls, material, unskilled wage and skilled wage content of the works and audit arrangements for internal and social audit.
- (l) Specify procedures for making entries in the job cards and for cross-checking them to avoid wrong entries.
- (m) Specify systems for measurement of works and rates of payment thereof and methods for making this information transparent.
- (n) Specify the system of payment of wages. Possibility of payment through accounts in the bank or post office may be considered.
- (o) Specify procedures for social audit, public accountability and implementation of the Right to Information Act.
- (p) Specify grievance redressal mechanisms at the Gram Panchayat, Intermediate Panchayat, District and State levels.
- (q) Specify the terms and conditions of the Chairperson and Members of the State Employment Guarantee Council, time, place and procedure of meetings.

Any other matter considered necessary by the State Government.

## ANNEXURE A-2

### ROLES AND RESPONSIBILITIES OF KEY AGENCIES

#### 1. CENTRAL GOVERNMENT

- Make Rules.
- Issue Guidelines.
- Notify areas of application of Act.
- Communication.
- Budget Provision for and Release of Central share.
- Set up Central Employment Guarantee Council.
- Set up Central Employment Guarantee Fund
- Facilitate technical support.
- Monitoring and Evaluation and Research.

#### 2. CENTRAL EMPLOYMENT GUARANTEE COUNCIL

- Establish a central evaluation and monitoring system.
- Advise the Central Government on all matters concerning the implementation of this Act.
- Review the monitoring and redressal mechanisms from time to time and recommend improvements required.
- Promote the widest possible dissemination of information about the Schemes made under this Act.
- Monitor the implementation of this Act.
- Prepare of annual reports to be laid before Parliament by the Central Government on the implementation of this Act.
- Any other duty or function as may be assigned to it by the Central Government.
- The Central Council shall have the power to undertake evaluation of the various Schemes made under this Act and for that purpose collect or cause to be collected statistics pertaining to the rural economy and the implementation of the Schemes.

#### 3. STATE GOVERNMENT

- Make Rules on matters pertaining to state responsibilities under the Act(32(1)).
- Make and notify the Rural Employment Guarantee Scheme.

- Communication.
- Set up the State Employment Guarantee Council.
- Set up the State Employment Guarantee Fund.
- Budget Provision for and Release of State share.
- Planning and implementation of Rural Employment Guarantee Scheme.
- Provide technical support.
- Training.
- Pay Unemployment Allowance if employment is not given within 15 days despite adequate funds being available.
- Monitoring and Evaluation and Research.

#### **4. STATE EMPLOYMENT GUARANTEE COUNCIL**

- Advising the State Government on all matters concerning the Scheme and its implementation in the State.
- Determining the preferred works.
- Reviewing the monitoring and redressal mechanisms from time to time and recommending improvements.
- Promoting the widest possible dissemination of information about this Act and the Schemes under it.
- Monitoring the implementation of this Act and the Schemes in the State and coordinating such implementation with the Central Council.
- Preparing the annual report to be laid before the State Legislature by the State Government
- Any other duty or function as may be assigned to it by the Central Council or the State Government.
- The State Council shall have the power to undertake an evaluation of the Schemes operating in the State and for that purpose to collect or cause to be collected statistics pertaining to the rural economy and the implementation of the Schemes and Programmes in the State.
- Terms and conditions of the Chairperson and Members of the State Employment Guarantee Council shall be prescribed by the State Government.

#### **4. DISTRICT**

- ##### 4.1 Gram Sabha
- Assist in identification of beneficiaries.

- Recommend developmental works.
- Social audit of all projects within the Gram Panchayat jurisdiction.

#### **4.2 PANCHAYATI RAJ INSTITUTIONS**

- The Village, Intermediate and District Panchayats shall be the principal authorities for planning and implementation of the scheme made under the NREG Act.
- The Panchayats at all levels can be the Implementing Agencies under the Act.
- At least 50% of the works in terms of cost will be allotted to Gram Panchayats for implementation.
- The Gram Panchayat shall be responsible for identification of the projects to be taken up in its area under the scheme as per the recommendations of the Gram/ward Sabha and the same shall be forwarded to Programme Officer for scrutiny and preliminary approval.
- The Gram Panchayat shall prepare a development plan and maintain shelf of possible works to be taken up under the scheme as and when demand for work arises.
- The Intermediate Panchayat shall approve the Block level plan and forward the same to the District Panchayat for approval.
- The District Panchayat shall finalise and approve Block-wise shelf of projects to be taken up for implementation under the Scheme.
- The plan approved by District Panchayat will assign implementation responsibilities to various agencies like Panchayats, line departments, NGOs etc.

#### **4.3 PROGRAMME OFFICER**

- Responsible for matching the demand for employment with the employment opportunities arising from projects in the area under his jurisdiction.
- Overall supervision and coordination of registration of applicants for employment and for providing wage employment in accordance with the provisions of the Act and the Scheme notified by the State.
- Prepare a Plan for the Block under his jurisdiction by consolidating the project proposals prepared by the Gram Panchayats and the proposals received from the Intermediate Panchayat.
- Receive resources from District Programme Coordinator and release them to the Implementing Agencies in accordance with these Guidelines and the Scheme of the State Government.
- Maintain proper accounts of the resources received, released and utilized.
- Monitoring of projects taken up by the Gram Panchayats and other Implementing/Agencies within his jurisdiction.
- Sanctioning and ensuring payment of unemployment allowance to the eligible households.

- Ensuring prompt and fair payment of wages to all labourers employed under a programme of the Scheme within his jurisdiction.
- Ensuring that regular social audits of all works within the jurisdiction of the Gram Panchayat are carried out by the Gram Sabha and that prompt action is taken on the objections raised in the social audit.
- Dealing promptly with all complaints that may arise in connection with the implementation of the Scheme within the Block.
- Other work as may be assigned to him by the District Programme Coordinator or the State Government.
- The Programme Officers shall-function under the direction, control and superintendence of the District Programme Coordinator.

#### **4.4 DISTRICT PROGRAMME COORDINATOR**

- To assist the District Panchayat in discharging its functions under this Act and any Scheme made there under.
- To consolidate the plans prepared by the Blocks and project proposals received from other implementing agencies for inclusion in the shelf of projects to be approved by the Panchayat at District level.
- To accord necessary sanction and administrative clearance, wherever necessary.
- To coordinate with the Programme Officers functioning within his jurisdiction and the implementing agencies to ensure that the applicants are provided employment as per their entitlements under this Act.
- To review, monitor and supervise the performance of the Programme Officers.
- To conduct periodic inspection of the works in progress.
- To redress the grievances of the applicants.
- To prepare in the month of December every year a labour budget for the next financial year containing the details of anticipated demand for unskilled manual work in the District and the plan for engagement of labourers in the works covered under the Scheme and submit it to the District Panchayat.

## ANNEXURE A-3

### SUMMARY OF MAIN TASKS UNDER THE NATIONAL RURAL EMPLOYMENT GUARANTEE ACT (NREGA)

Function	Activity	Levels of Implementation													
		Centre	State	District			Block			Gram Panchayat					
				DP	DPS	IP	Po	GP	GS						
Policy & Standards formulation	Core rules formulation	###													
	Notification of Areas to be covered under the NREGA	###													
	State REGS formulation		###												
	Formulation of State rules & Guidelines on implementation of NREGA		###												
	Creation of NEGC/SEGC		###												
	Designation of District Programme Coordinator														
	Appointment of Programme Officer at Block level		###												
	Time motion studies		###												
	Norms for measurement of work		###												
	District Schedule of Rates formulation		###												
	Fixation of wage rates		###												
Planning	Mobilization of demand		###						###				###		###
	Estimation of demand												###		###
	Activity selection												###		###
	Preparation of Annual Plan								###				###		###
	Perspective Plan Approval		###						###				###		###
	Annual Plan approval								###				###		###

Contd...

Function	Activity	Levels of Implementation					
		Centre	State	District	Block	Gram Panchayat	
Communication and Publicity	Preparation of labour budget			###			
	Communication Strategy	###	###				
	Communication & Publicity in local language		###	###	###	###	
	Setup National Employment Guarantee Fund (NEGF)	###					
	Setup State Employment Guarantee Fund (SEGF)		###	###			
	Open Bank Accounts in REGS Districts & Blocks		###	###	###		
Training	Fund flow from DRF to PO to Implementing Agency		###	###	###		
	State level personnel	###					
	Training of State level & District level officials, PRIs and other Stakeholders		###				
	Training on RTI/Social Audit		###				
	Develop training module/ material		###				
	Training of trainers		###				
	Organising training programs for PRIs/ government functionaries		###				
	Mobilisation of application					###	
	Registration of application					###	
	Registration & verification of application					###	###
Operation	Issuance of Job Card					###	
	Annual updation of employment seekers register					###	###
	Preparation of estimates					###	
Implementation	Preparation of estimates			###			###
	Technical & financial sanction			###			###
	Selection of executing agency			###			###

Contd...



Function	Activity	Levels of Implementation					
		Centre	State	District	Block	Gram Panchayat	
	Allotment of work to agencies			###		###	
	Application of work					###	
	Provision of wage employment					###	
	Provision of muster roll					###	
	Fixation of wages		###				
	Publicity of wage rate		###	###	###	###	###
	Display of wage rates					###	
	Payment of wages					###	
Measurement of works	Formulation of norms of measurement		###				
	Time motion studies		###				
	Prepare District Schedule of Rate (DSR)		###	###		###	###
	Publicity of DSR in vernacular language		###				###
Social audit	Conduct of Social Audit						
	Integration of Social Audit in 4 stages of implementation i.e. pre planning, planning, implementation and monitoring & evaluation		###				
	Local Vigilance Committee for every work					###	###
	Local Beneficiary Committee	###	###	###	###	###	###
	Monitoring of registration, employment provided, unemployment allowance paid, social audit & payment of correct wages						
Grievance redressal	Grievance against PO			###			
	Grievance against GP		###	###	###	###	
	Action against irregularities		###				
	Helpline for grievance redressal		###	###	###	###	
Transparency & Accountability	Yearly Physical & Financial Audit		###				

Contd...

Function	Activity	Levels of Implementation				
		Centre	State	District	Block	Gram Panchayat
	Accountant General's Audit		###			
	District Internal Audit			###		
Monitoring & Evaluation	Setup National Monitoring System	###				
	Report of Local Vigilance Committee					###
	MIS for management of Data	###	###			
	Yearly average wage earned data to be presented before SEGC				###	
	Verification & Quality Audit by external monitors		###			
	Periodic evaluation & Research studies on implementation		###	###		

DP : District Panchayat

DPC: District Programme Coordinator

IP: Intermediate Panchayat

PO: Programme Officer

GP: Gram Panchayat

GS: Gram Sabha

## ANNEXURE A-4

### POSSIBLE FRAMEWORK FOR A GRAM ROZGAR SEVAK

Possible responsibilities for the Gram Rozgar Sevak include the following:

- (1) maintaining all REGS-related documents at the Gram Panchayat level, including prescribed accounts, and ensuring that these documents are conveniently available for public scrutiny;
- (2) ensuring that the norms of transparency and “pro-active disclosure” are observed in the Gram Panchayat;
- (3) overseeing the process of registration, distribution of job cards, provision of dated receipts against job applications, etc.;
- (4) ensuring the smooth and timely flow of information within the Gram Panchayat, as well as between the Gram Panchayat and the Programme Officer (including weekly provision of information on job applications to the Programme Officer);
- (5) overseeing job applications, allocation of work, payment of wages, payment of unemployment allowance and other activities held on the weekly “employment guarantee day” at the Gram Panchayat level, and being personally present on that day;
- (6) ensuring that the requisite Gram Sabha meetings and social audits are held;
- (7) providing any REGS-related information or advice that may be required by REGS workers or other residents of the Gram Panchayat; and
- (8) any other duties that may be prescribed by the State Employment Guarantee Council.

If Gram Rozgar Sevaks are appointed in each Gram Panchayat, it is suggested that the State Employment Guarantee Council should determine their job description, minimum qualifications, and the process through which they should be appointed and evaluated. The salaries of Gram Rozgar Sevaks should be met from the funds provided by the Central Government for administrative expenses, possibly supplemented with additional contributions from the State Government.

## **ANNEXURE A-5**

### **IT APPLICATIONS IN IMPLEMENTING NREGA**

The Ministry of Rural Development is developing an Internet based MIS that would enhance transparency and ensure that information is available in the public domain. This MIS would address the following requirements, the States developing IT modules to implement NREGA should also keep the following parameters in view.

#### **GENERAL PRINCIPLES**

- Data entry should occur at the level where an event occurs. An exception to this is the work site and Gram Panchayat, in their case it could be done at Block level.
- Entire data entry, data aggregation should be software engineered.
- Data should be put in the public domain and should be viewable over the Internet.
- Sections of the database as determined by the NEGC/SEGC may be put out on six monthly basis on CDs and in print for sale on a cost basis.
- The reports required from authorities under the NREGA would have a corresponding section in the MIS. These reports preferably be generated by the software using data available in the data base or specially inputted.

#### **TRIGGERS THAT REQUIRE SUPERVISION**

1. Employment Demand – Supply match at each level.
2. Payment – Work done at each level.
3. Fund availability at each level.
4. Availability of technically approved and administratively sanctioned estimates ready for activation at short notice.
5. Availability of technical support personnel at each level.
6. Availability of non technical staff and Program Officers at each level.
7. Amount as advance with Implementing Agency that remains to be booked in an MB is kept to a minimum.
8. Grievance redressal is prompt.

#### **OPERATIONAL DETAILS**

- The MIS structure and platform would be defined by MORD.
- States and Districts would be able to add on components and modules to suit their particular requirements.
- All data would be stored in a central data base in Delhi.

- Synchronized copies of the full database would be available at the State level for off line use when required.
- Monthly synchronized copies of sections of the data base that relate to data of each District, Block and Gram Panchayat would be available for off line use at the District and Block levels.
- The Gram Panchayat is to be the basic unit for data base design, but maintenance of computer infrastructure and data entry would be done at the block level.
- Computerisation at the Block level could be accomplished using outsourcing business models.
- Uplinking and downloading of data to/from the central data base would be accomplished from the State/District level. Data transmission between Block and District and State in some cases would also be achieved through physical movement of digital media where online transmission is not possible.

## COMPONENTS

The data base would be arranged into the following modules:

- Beneficiary module
- Finance module
- Planning and works module
- Human resource module
- Stores and inventory management module
- Grievance redressal module

The modules would have the following subcomponents.

## BENEFICIARY MODULE

- Registration with unique id for each family and member in family
- Job card
- Employment demanded
- Work sites allotted
- Employment provided
- Work done and wages due

- Wages paid
- Unemployment allowance due
- Unemployment allowance paid

## **FINANCE MODULE**

- Allotment of funds – Central, State, District, Block, Panchayat
- Voucher based expenditure reporting- Panchayat, Block, District, Central
- Speedy Central and State level fund release
- Report of social audits
- ATR on social audit paras.
- Report of finance audit
- ATR on finance audit paras
- Utilisation Certificates
- Monthly squaring of accounts so that all allocation is accounted for as
  - o Vouchers of actual expenses
  - o Advances with Implementing Agencies with name date of release and amount remaining to be adjusted
  - o Money held in banks with name of bank and level at which it is held e.g. Central, State, District, Block, Panchayat
  - o Money under dispute or suspected/ confirmed defalcation

## **PLANNING AND WORKS MANAGEMENT MODULE**

- 5 year perspective plan with base level and yearly target and achievement for each indicator disaggregated at District, Block and Gram

## **PANCHAYAT LEVELS**

- Suggestions received on works to be taken up showing Block and Gram Panchayat with unique id for each suggested work.
- Detailed estimates of technically approved works showing

- o number of days it can provide employment,
  - o daily labour absorption capacity,
  - o seasonal restrictions if any,
  - o total costs broken up into unskilled labour, skilled labour and material costs,
  - o GPS/Cadastral map identifiers i.e. longitude – latitude / survey numbers
  - o Enduring outcomes expected on completion of the work
  - o Indicator identified in the Perspective Plan the work will contribute to
- Of the above, works approved for inclusion in each annual plan with name of approved implementing agency
  - Of the above, works given administrative approval and technical staff assigned for monitoring and booking MB.
  - Of the above, works activated and ongoing
  - Of the above, works activated but not ongoing
  - Of the above, value of work done each week as per MB with unique id number of each MB.
  - Of the above, value of work done each week as per vouchers and muster rolls with unique id of each voucher and muster roll.
  - Administrative approval to be issued using stationary printed by this module after pre sanction data entry has been completed.
  - Expenditure reports to be generated by this module using data entered into it.
  - All critical documents that are required for record purposes will be printed using the module, authenticated and filed.
  - Details of DSR with date on which each rate was approved and DSR rate for each component.
  - Detailed estimate preparation engine with ability to extract bill of quantity and easily understood description of each item of work.

## **HUMAN RESOURCE MODULE**

- Details of all non technical staff paid for from NREGA funds.
- Details of all non technical staff not paid for but working for NREGA at all levels.

- Details of all technical personnel available at each level for doing NREGA work with each unique id for each and kinds of work they are competent to supervise.
- Pay roll of all NREGA staff.

## **STORES AND INVENTORY MANAGEMENT MODULE**

- Details of all stores purchased and paid for from NREGA funds at each level.
- Details of above material in store.
- Authority to whom the above material has been issued for use.
- Details of all muster rolls and MB with unique ID available in store.
- Details of all muster rolls and MB with unique ID that have been issued and work id to which it has been assigned.

## **GRIEVANCE REDRESSAL MODULE**

- There will be national classification of kinds of grievances that can be expected under the NREGA. All States will use this classification to design forms and classify applications.
- Name, address, nature and date of petition will be inputted into the system along with date and nature of disposal.
- Data generated by classifying petitions will be analysed for region and type so that it is used as a tool to identify areas that require senior management attention.

## **FUND RELEASE METHODOLOGY**

A Financial Management System (FMS) would be developed by the Ministry that would address the following issues:

- Monitor payment of wages and unemployment allowance
- Monitoring prompt transfer of funds to the States and implementing agencies
- Track transfer of funds to the Districts and to the Implementing Agencies.
- Monitor and reconcile expenditures incurred by the Districts.

State Systems should also meet the above stated requirements. Moreover an FMS to be effective should be Web based, with built in security features and should not be stand alone system, but be integrated with the MORD's FMS.



## **ANNEXURE A-6**

### **INITIAL LIST OF DOCUMENTS TO BE DISPLAYED ON THE REGS WEBSITE**

- (1) District Perspective Plans.
- (2) Shelves of projects, at the Gram Panchayat and Block levels.
- (3) Lists of works sanctioned and their current status.
- (4) Sanctioned estimates.
- (5) Muster-roll registers.
- (6) Financial audit reports of each project.
- (7) Social audit reports of each Gram Panchayat.
- (8) Periodic reports of the Programme Officers and District Programme Coordinators.
- (9) Annual reports of the State Employment Guarantee Council.
- (10) Complaints registers and "action taken" reports.
- (11) Details of Utilization Certificates.
- (12) Evaluation reports.
- (13) Lists of grievance redressal officials and appellate authorities.
- (14) Lists of vigilance committees and their members.
- (15) Details of the "monthly squaring of accounts" at all levels (see Section \*).
- (16) Any other documents specified by the State Employment Guarantee Council.

## ANNEXURE B-1

### NATIONAL RURAL EMPLOYMENT GUARANTEE ACT

#### DETAILS NEEDED FOR APPLICATION FOR REGISTRATION UNDER EGS

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Registration No. (to be assigned by Gram Panchayat)

1. Names/Age/Sex of Applicants

Sl.No.	Name	Age	Sex
i)			
ii)			
iii)			

Photograph of Adult members willing to work.

2. Name of Village:

3. Name of Gram Panchayat:

4. Name of Block:

5. SC/ ST/IAY/LR. Beneficiary

I/We certify that the particulars given above are correct

\_\_\_\_\_  
\_\_\_\_\_

Specimen Signature/  
Thumb  
impression of adult  
Members  
willing to work.

# ANNEXURE B-2

## FORMAT FOR JOB CARD

### COVER PAGE

*Job Card of the Household seeking wage employment under NREGA*

Job Card No. 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(State Code / District Code / Block Code / GP Code / Job Card No)

Validity Period From

To

Note :

1. All entries in the Job Card shall be duly authenticated by signature of an authorised officer.
2. The Job Card shall bear the photographs of only the registered adult members of the households to whom the Job Cards has been issued.
3. No photograph, name or details of any person other than that of the registered adult members of the household to whom that Job Card belongs shall be affixed or recorded in the Job Card.
4. All Job Cards shall be in the custody of the Job Card holders to whom they belong

### JOB CARD PARTICULARS

1 Job Card Number of the Household

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

State Code/District Code/Block Code/G.P. Code/Village/Family Member

2 Name of the applicant

3 SC/ST/IAY/LR beneficiary

4 Whether BPL

Yes/No

5 Details of the applicants of the Household willing to work

Sl. No.	Name	Father's/ Husband's Name	Male/ Female	Age on Date of Registration	P.O./Bank A/C No. including name of the Branch (if any)	Insurance policy No.	Electors Photo Identity Card No. (EPIC No.)

6 Address

7 Date of Registration

Photograph(s)  
of members of  
Household willing to  
work, duly attested  
by Sarpanch and  
Panchayat Secretary

**Signature/Thumb  
impressions of applicants**

**Seal & Signature of  
Registering Authority**

## ANNEXURE B-2 (Contd.)

### DETAILS OF EMPLOYMENT DEMANDED AND PROVIDED

Sl. No.	Name of Member	Date of Application for work	Employment Demand		Employment Provided		Description of Work	Muster Roll ID in which attendance recorded and wages paid	Amount of wages paid	Unemployment Allowance paid, if any	Signature of Authorised officer
			From	To	No of Days	From					

**Note :**

1. No Row will be left blank in any case.
2. Details will be entered separately for separate family member.
3. When wage employment of 100 days have been provided to the household, it has to be entered in the next row in red ink.
4. There should be 20 rows available for entries on one page. There must be at least 5 such pages having 20 rows for making entries during the 5 years.

## ANNEXURE B-2 (Contd.)

### DETAILS OF UNEMPLOYMENT ALLOWANCE GIVEN

Sl. No.	Name of Member	Dates and Number of days for which unemployment allowance provided		Rate at which Unemployment Allowance given	Total Amount Paid	Reasons for not providing work	Signature of Authorised officer
		From	To				

## ANNEXURE B-2(i)



### FORM NO. 1A APPLICATION FORM FOR WORK (See Section 3(1) and Paragraph 9 of Schedule II of NREG Act, 2005)

To,  
Sarpanch  
Gram Panchayat.....  
Block:.....  
District:.....

To,  
The Programme Officer  
Block:.....  
District:.....

Date: .....

Application Code:.....  
(To be filled by Office)

#### SUBJECT: APPLICATION FOR WORK

Sir/Madam,

I hereby submit my application for work under Section 3(1) and Paragraph 9 of Schedule-II of National Rural Employment Guarantee Act. The details of my request and the period for which work is required are:

Sl. No	Name of the Applicant with Father's or Husband's name	Address	Job Card Number	Period(s) from which employment is needed		Requirement of Crèche (Yes/No)
				From	To	

I am willing to work for at least 14 continuous days in the work allotted to me.

Signature/ LTI Thumb Impression of the Applicant.....

#### ACKNOWLEDGEMENT RECEIPT (for office use only)

Received application for work from Sri ..... s/o / w/o .....  
..... of village ..... whose Job Card No is .....  
on date ..... (dd/mm/yy).

Date :

Signature of Sarpanch / Programme Officer

# YOUR RIGHTS UNDER THE EMPLOYMENT GUARANTEE ACT

## WORK APPLICATIONS

1. With this Job Card, you are entitled to apply for work at any time. You can submit your application to the Gram Panchayat, or to the Block office.
2. If you apply for work, employment has to be given to you within 15 days of work done.
3. When you apply for work, make sure that you get a dated and signed receipt.
4. If you do not get employment within 15 days, you are entitled to the unemployment allowance.

## WORKERS' ENTITLEMENTS

5. All workers are entitled to the statutory minimum wage.
6. Men and women should be paid equally.
7. Wages should be paid within a week, or fifteen days at most.
8. Wages should be paid in public. When wages are paid, muster rolls should be read out and Job Card entries should be made.
9. Sign the muster roll after receiving your wages and checking the entries. Never sign a blank muster roll.
10. If you live more than 5 km away from the worksite, you are entitled to a travel and subsistence allowance (10% of the minimum wage).

## AT THE WORKSITE

11. Muster rolls should be available and maintained at the worksite. You are entitled to check the muster roll at any time.
12. Shade, drinking water and first-aid should be available at every worksite.
13. If more than five children under the age of six years are present, child care facilities should also be provided at the worksite.

## UNEMPLOYMENT ALLOWANCE

14. If you have not been given work within 15 days of applying, you are entitled to the "unemployment allowance".
15. The unemployment allowance amounts to one fourth of the minimum wage for the first 30 days, and one half thereafter.
16. You can apply for the unemployment allowance to the Gram Panchayat or Block Office (you will need the receipt showing when you applied for work).

## WATCH YOUR JOB CARD!

17. This Job Card (with photograph) should be given to you free of cost. Don't let anyone charge you for it.
18. Every household is entitled to a separate Job Card.
19. Keep this Job Card with you. No-one has the right to take it away.
20. Entries have to be made in front of you when your wages are paid.
21. Make sure that no false entries are made in the Job Card.
22. If you lose this Job Card, you can apply for a new one from the Gram Panchayat.

## HELP AND COMPLAINTS

23. If you have a problem, you should first approach the Gram Panchayat. If this does not help, you can submit a complaint to the Programme Officer at the Block level.
24. If you complain to the Programme Officer, it is his duty to register your complaint and take action within 7 days.
25. You can also seek help from the following "Helpline": [INSERT HELPLINE NUMBER].

## ANNEXURE B-2(ii)



### FORM NO. 1B JOINT APPLICATION FORM FOR WORK (See Section 3(1) and Paragraph 9 & 10 of Schedule II of NREG Act, 2005)

To,  
Sarpanch  
Gram Panchayat.....  
Block:.....  
District:.....

To,  
The Programme Officer  
Block:.....  
District:.....

Date: .....

Application Code:.....  
(To be filled by Office)

#### SUBJECT: JOINT APPLICATION FOR WORK

Sir/Madam,

We the following applicants submit our joint application for work under Section 3(1) and Paragraph 9 of Schedule-II of National Rural Employment Guarantee Act. The details of our request and the period for which work is required are:

Sl. No	Name of the Applicant with Father's / Husband's name	Address	Job Card Number	Period(s) from which employment is needed		Requirement of Crèche (Yes/No)	Signature or LTI of Applicant
				From	To		

We are willing to work for at least 14 continuous days in the work allocated to us.



# YOUR RIGHTS UNDER THE EMPLOYMENT GUARANTEE ACT

## WORK APPLICATIONS

1. With this Job Card, you are entitled to apply for work at any time. You can submit your application to the Gram Panchayat, or to the Block office.
2. If you apply for work, employment has to be given to you within 15 days of work done.
3. When you apply for work, make sure that you get a dated and signed receipt.
4. If you do not get employment within 15 days, you are entitled to the unemployment allowance.

## WORKERS' ENTITLEMENTS

5. All workers are entitled to the statutory minimum wage.
6. Men and women should be paid equally.
7. Wages should be paid within a week, or fifteen days at most.
8. Wages should be paid in public. When wages are paid, muster rolls should be read out and Job Card entries should be made.
9. Sign the muster roll after receiving your wages and checking the entries. Never sign a blank muster roll.
10. If you live more than 5 km away from the worksite, you are entitled to a travel and subsistence allowance (10% of the minimum wage).

## AT THE WORKSITE

11. Muster rolls should be available and maintained at the worksite. You are entitled to check the muster roll at any time.
12. Shade, drinking water and first-aid should be available at every worksite.
13. If more than five children under the age of six years are present, child care facilities should also be provided at the worksite.

## UNEMPLOYMENT ALLOWANCE

14. If you have not been given work within 15 days of applying, you are entitled to the "unemployment allowance".
15. The unemployment allowance amounts to one fourth of the minimum wage for the first 30 days, and one half thereafter.
16. You can apply for the unemployment allowance to the Gram Panchayat or Block Office (you will need the receipt showing when you applied for work).

## WATCH YOUR JOB CARD!

17. This Job Card (with photograph) should be given to you free of cost. Don't let anyone charge you for it.
18. Every household is entitled to a separate Job Card.
19. Keep this Job Card with you. No-one has the right to take it away.
20. Entries have to be made in front of you when your wages are paid.
21. Make sure that no false entries are made in the Job Card.
22. If you lose this Job Card, you can apply for a new one from the Gram Panchayat.

## HELP AND COMPLAINTS

23. If you have a problem, you should first approach the Gram Panchayat. If this does not help, you can submit a complaint to the Programme Officer at the Block level.
24. If you complain to the Programme Officer, it is his duty to register your complaint and take action within 7 days.
25. You can also seek help from the following "Helpline": [INSERT HELPLINE NUMBER].

# ANNEXURE B-2(iii)



## FORM NO. 2 DATED RECEIPT OF WORK APPLICATION

(See Paragraph 10 of Schedule-II of NREG Act, 2005)

(For issue to every individual applicant separately by the Gram Panchayat/Programme Officer in case of joint applications for work)

To  
Shri/Smt.....  
Job Card No.....  
Village:.....  
Gram Panchayat.....  
Block.....  
District.....

Sir/Madam,

This is to acknowledge the receipt of application for work dated (dd/mm/yyyy) under Paragraph 10 of Schedule-II of NREG Act, 2005 from you. The application code is .....

2. This is to promise that you will be provided employment at the latest by .....(date), that is, within 15 days of the date of submitting this application or from the date when work is sought.
3. In the event of failure to provide you employment as in paragraph 2 above, you will be given a daily unemployment allowance as per the Act.

Signature of the Authorized Officer .....

Name.....

Designation.....

Date.....



# YOUR RIGHTS UNDER THE EMPLOYMENT GUARANTEE ACT

## WORK APPLICATIONS

1. With this Job Card, you are entitled to apply for work at any time. You can submit your application to the Gram Panchayat, or to the Block office.
2. If you apply for work, employment has to be given to you within 15 days of work done.
3. When you apply for work, make sure that you get a dated and signed receipt.
4. If you do not get employment within 15 days, you are entitled to the unemployment allowance.

## WORKERS' ENTITLEMENTS

5. All workers are entitled to the statutory minimum wage.
6. Men and women should be paid equally.
7. Wages should be paid within a week, or fifteen days at most.
8. Wages should be paid in public. When wages are paid, muster rolls should be read out and Job Card entries should be made.
9. Sign the muster roll after receiving your wages and checking the entries. Never sign a blank muster roll.
10. If you live more than 5 km away from the worksite, you are entitled to a travel and subsistence allowance (10% of the minimum wage).

## AT THE WORKSITE

11. Muster rolls should be available and maintained at the worksite. You are entitled to check the muster roll at any time.
12. Shade, drinking water and first-aid should be available at every worksite.
13. If more than five children under the age of six years are present, child care facilities should also be provided at the worksite.

## UNEMPLOYMENT ALLOWANCE

14. If you have not been given work within 15 days of applying, you are entitled to the "unemployment allowance".
15. The unemployment allowance amounts to one fourth of the minimum wage for the first 30 days, and one half thereafter.
16. You can apply for the unemployment allowance to the Gram Panchayat or Block Office (you will need the receipt showing when you applied for work).

## WATCH YOUR JOB CARD!

17. This Job Card (with photograph) should be given to you free of cost. Don't let anyone charge you for it.
18. Every household is entitled to a separate Job Card.
19. Keep this Job Card with you. No-one has the right to take it away.
20. Entries have to be made in front of you when your wages are paid.
21. Make sure that no false entries are made in the Job Card.
22. If you lose this Job Card, you can apply for a new one from the Gram Panchayat.

## HELP AND COMPLAINTS

23. If you have a problem, you should first approach the Gram Panchayat. If this does not help, you can submit a complaint to the Programme Officer at the Block level.
24. If you complain to the Programme Officer, it is his duty to register your complaint and take action within 7 days.
25. You can also seek help from the following "Helpline": [INSERT HELPLINE NUMBER].

**ANNEXURE B-2(iv)**

**FORM NO. 3**

(See Paragraph 11 of Schedule-II of NREG Act, 2005)

**WORK ALLOTMENT FORM**

Letter No. ....

Date: .....

To  
Shri/Smt.....  
Job Card No.....  
Village:.....  
Gram Panchayat.....  
Block.....  
District.....

**SUBJECT: INFORMATION REGARDING THE ALLOTMENT OF WORK**

With reference to your work application of ..... (date) bearing application code no ..... , you are hereby notified under paragraph 11 of Schedule-II of NREG Act to report for work to .....(project name).

- (a) on .....(date of seeking work, in case of advance application),  
or
- (b) within 15 days of the date of application  
(Strike out (a) or (b) whichever is not applicable)

at.....(village),.....(Gram Panchayat), .....  
.....(Block), .....(District).

- 2. You are also informed that in the case you fail to report to work within 15 days of the receipt of this letter, you shall not be eligible to claim the unemployment allowance for a period of three months as per Section 9 of the NREG Act. However, you shall be eligible to seek employment at any time.
- 3. You are also informed that you shall be paid wages every week, or in any case not later than a fortnight after the date on which work is done as per Section 3(3) of the NREG Act.



Signature of the Authorized Person\* .....  
Name.....  
Designation.....  
Date.....

*\*Authorised person may be either the Sarpanch or Programme officer or any other person authorised on their behalf.*

.....  
.....

Number.....

Date: .....

Copy forwarded to the Authorised Person(Gram Panchayat)/ Programme Officer.....  
(Block), for information and necessary action.

Signature of the Authorized Person.....  
Name.....  
Designation.....  
Date.....

# YOUR RIGHTS UNDER THE EMPLOYMENT GUARANTEE ACT

## WORK APPLICATIONS

1. With this Job Card, you are entitled to apply for work at any time. You can submit your application to the Gram Panchayat, or to the Block office.
2. If you apply for work, employment has to be given to you within 15 days of work done.
3. When you apply for work, make sure that you get a dated and signed receipt.
4. If you do not get employment within 15 days, you are entitled to the unemployment allowance.

## WORKERS' ENTITLEMENTS

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8. Wages should be paid in public. When wages are paid, muster rolls should be read out and Job Card entries should be made.
9. Sign the muster roll after receiving your wages and checking the entries. Never sign a blank muster roll.
10. If you live more than 5 km away from the worksite, you are entitled to a travel and subsistence allowance (10% of the minimum wage).

## AT THE WORKSITE

11. Muster rolls should be available and maintained at the worksite. You are entitled to check the muster roll at any time.
12. Shade, drinking water and first-aid should be available at every worksite.
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## UNEMPLOYMENT ALLOWANCE

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16. You can apply for the unemployment allowance to the Gram Panchayat or Block Office (you will need the receipt showing when you applied for work).

## WATCH YOUR JOB CARD!

17. This Job Card (with photograph) should be given to you free of cost. Don't let anyone charge you for it.
18. Every household is entitled to a separate Job Card.
19. Keep this Job Card with you. No-one has the right to take it away.
20. Entries have to be made in front of you when your wages are paid.
21. Make sure that no false entries are made in the Job Card.
22. If you lose this Job Card, you can apply for a new one from the Gram Panchayat.

## HELP AND COMPLAINTS

23. If you have a problem, you should first approach the Gram Panchayat. If this does not help, you can submit a complaint to the Programme Officer at the Block level.
24. If you complain to the Programme Officer, it is his duty to register your complaint and take action within 7 days.
25. You can also seek help from the following "Helpline": [INSERT HELPLINE NUMBER].

# ANNEXURE B-3

## MUSTER ROLL FORMAT

Sl. No. of Muster Roll  
 Description of Work  
 Sanction Order No  
 Sanction Date (dd/mm/yy)

Sl. No.	Name of Worker	Job Card No	Caste category (SC / ST / OBC / Others)	Sex (Male / Female)	Savings Account No (Bank or Post office, if any)	Day 1	Day 2	Day 3	Day 4	Day 5	Day 6	Day 7	Amount Paid or credited to Bank/ P.O. A/C	Signature / LTI of Payee										
1		3	4	5	6	7	8	9	10	11	12	13	14	15										
To mark attendance Workers may put their signature or LTI below the Days' Column																								
Total Amount Paid in Rs.																								
Total of the Day																								
Signature of person recording attendance																								
Signature of Inspecting Authority																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Mode of payment</th> <th style="width: 50%;">Number</th> </tr> </thead> <tbody> <tr> <td>Post Office A/c</td> <td></td> </tr> <tr> <td>Bank A/c</td> <td></td> </tr> <tr> <td>Cash</td> <td></td> </tr> <tr> <td>Total</td> <td></td> </tr> </tbody> </table>															Mode of payment	Number	Post Office A/c		Bank A/c		Cash		Total	
Mode of payment	Number																							
Post Office A/c																								
Bank A/c																								
Cash																								
Total																								

## ANNEXURE B-3 (Contd.)

Category	Abstract of Workers					Signature of Witnesses							
	Male	Female	Total	Agricultural Labourers	Marginal Farmers (0-1 hectare farmland)	Small Farmers (1-2 hectare farmland)	Artisans	Others	Sl. No.	Name	Occupation	Address	Signature with date
SC									1				
ST									2				
OBC									3				
Others									4				
Total									5				
Grand Total									6				

No. of Disabled Person

Prepared by	
Name	
Designation	
Date	
Signature	

Verified by	
Name	
Designation	
Date	
Signature	

Signature and Seal of Sarpanch  
Date

## ANNEXURE B-3(i)



### Wage Slip Format

To,

Name of Worker

Address

Job Card No.

Description of the Project where the worker has performed the work

Muster Roll I.D.

Sir/Madam,

An amount of Rs.....(in words.....  
.....) has been credited in your favour for work  
done by you during the period from.....(Date) to ..... (Date) vide Pay Order  
No.....Dated..... You are requested to please collect the amount personally or  
through an authorised representative from .....(name of the Bank Branch) on.....  
.....(Date) on production of this wage slip.

Thanking you,

Yours faithfully,

(Name & Designation of authorised  
Person with contact details)



## ANNEXURE B-4

### NATIONAL RURAL EMPLOYMENT GUARANTEE ACT

Muster Roll Issue Register to be Maintained by the Issuing Authority i.e. Programme Officer at the Block Level

Sl. No.	Date of Issue of Muster Roll	Muster Roll No.	Name of work for which issued	Financial Sanction Number and Date of Work		Name of Agency to whom Muster Roll Issued	Name, Designation and Signature of the Official receiving Muster Roll	
				Sanction No.	Amount (in Rs.) Date			
1	2	3	4	5	6	7	8	9

## ANNEXURE B-5

### NATIONAL RURAL EMPLOYMENT GUARANTEE ACT MUSTER ROLL RECEIPT REGISTER TO BE MAINTAINED BY GRAM PANCHAYATS

Sl. No	Muster Roll No.	Name of work for which issued	Financial Sanction Number and Date of Work			For Muster Rolls of Works for which Gram Panchayat is the Implementing Agency		For Muster Rolls of Works for which Implementing Agencies are other than the Gram Panchayat	
			Sanction No.	Amount (in Rs.)	Date	Date of Issue of Muster Roll by Programme Officer	Name, Designation and Signature of the Official receiving Muster Roll	Date on which copy of the paid Muster Roll given to the Gram Panchayat	Date & Signature of the receiving Gram Panchayat Official
1	2	3	4	5	6	7	8	9	10

## ANNEUXRE B-6

### NATIONAL RURAL EMPLOYMENT GUARANTEE ACT Muster Roll Receipt Register to be Maintained by each Implementing Agency other than Gram Panchayats

Sl. No.	Date of Issue/ receipt of Muster Roll	Muster Roll No.	Name of work for which issued	Financial Sanction Number and Date of Work			Name, Designation and Signature of the Official receiving Muster Roll	Date on which copy of the paid Muster Roll given to the Gram Panchayat for record	Date & Signature of the receiving Gram Panchayat Official
				Sanction No.	Amount (in Rs.)	Date			
1	2	3	4	5	6	7	8	9	10

**ANNEXURE B-7**

**NATIONAL RURAL EMPLOYMENT GUARANTEE ACT  
PROFORMA FOR JOB CARD APPLICATION REGISTER**

Sl. No.	Name of applicant	Date of receipt of application job card	No. and date of job card issued	Reasons, if job card not issued and any other remarks

**ANNEUXRE B-8**

**NATIONAL RURAL EMPLOYMENT GUARANTEE ACT**

**PROFORMA OF JOB CARD REGISTER**

**INDEX OF JOB CARD REGISTER**

Sl .No.	Job Card No.	Name of Registered persons in the household	Page No.

# ANNEUXRE B-8 (Contd.)

Page No. : .....

## NATIONAL RURAL EMPLOYMENT GUARANTEE ACT PROFORMA OF PAGES IN THE JOB CARD REGISTER

1. Registration Number of the Household:
2. Name(s) of the Applicant
3. SC/ST/IAY/LR beneficiary/BPL
4. Details of the applicants of the Household willing to work

Sl. No.	Name	Father's/Husband's Name	Male/Female	Age on Date of Registration	P.O/Bank A/c No. (if any)	P.O/Bank Code

5. Address

6. Date of Registration:

Joint Photograph of  
Household duly attested  
by Sarpanch and  
Panchayat Secretary

Signature/Thumb  
impressions of applicants

Seal & Signature of  
Registering Authority

# ANNEXURE B-9

## EMPLOYMENT REGISTER

Sl. No.	Date of Application for work	Name of Applicant with Father's or Husband's name	Address	Job Card No.	Date of Issue of Dated Acknowledgement receipt	Date of Work Allotment	Date of Joining Work	Description of Work	Total No of days worked	Total Amount Paid as wages (in Rs)	Muster rolls unique Id Nos.	Total Amount paid as Unemployment Allowance, if any
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>Sub-total for the page to be carried forward to the next page</b>										xxx		xxx

## ANNEXURE B-10 (i)

### FORMAT FOR WORKS REGISTER

Work ID	Description of the Asset (Indicate the Plot No. also)	Description of Works	Sanction Order No and Date	Date of Completion	Implementing Agency	Village	Gram Panchayat	IDs of Muster Rolls Used	Total Expenditure	Persondays generated	Date of Completion of Social Audit	Condition of the Work		
												Pre-project	Mid-Project	Post-Project
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15



# ANNEXURE B-10 (ii)

## FORMAT FOR ASSETS REGISTER

Asset ID	Description of the Asset (specify plot no also)	Original Capital cost of the Asset	Village	Gram Panchayat	Date of Asset Creation	Benefits derivable in terms of description of Capacity in area (square meters), volume (cubic meter), length (meters), number, etc.	Current Status (Useful / Partly Derelict / Derelict)	Works taken up (give ID of the Work from the Work Register containing details of work taken up)
1	2	3	4	5	6	7	8	

# ANNEXURE B-11

## NATIONAL RURAL EMPLOYMENT GUARANTEE ACT COMPLAINT REGISTER TO BE MAINTAINED AT BLOCK AND DISTRICT LEVEL

Sl.No.	Date	Name and address of complainant	Name of Gram Panchayat and block	Action taken	Date of final disposal
1	2	3	4	5	6

# ANNEXURE B-12 (i) EMPLOYMENT GENERATION: MONTHLY PROGRESS REPORT PART I

1	2	3				4	5	6	7	8	9				10	11	12		
		a	b	c	d						e	a	b	c				d	e
Sl. No	District	Cumulative No of HH issued jobcards (Till the reporting month)				Cumulative No of HH demanded employment (Till the reporting month)	Cumulative Labour Budget estimation of employment provided (Till the reporting month)	Cumulative No of HH provided employment (Till the reporting month)	No. of HH working under NREGA during the reporting month	Cumulative Labour Budget estimation of persondays (Till the reporting month)	Cumulative Persondays generated (in Lakhs) (till the reporting month)				Cumulative No of HH completed 100 days (Till the reporting month)	No. of HH which are beneficiary of land reform/ IAY	No. of Disabled beneficiary individuals		
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
	<b>TOTAL</b>																		

# ANNEXURE B-12 (ii)

## FINANCIAL PERFORMANCE: MONTHLY PROGRESS REPORT PART II

(Rs. In Lakhs)

1	2	3	4		5			6	7	8	9										
			a	b	a	b	c				a	b	c	d	e						
S. No.	District	O.B. as on 1st April of the year	Release of last year received during current year		Release during current year			Misc. receipt	Total Availability	Cumulative Labour Budget estimation of Total Expenditure (Till the reporting month)	Cumulative Expenditure										
			Center	State	Central	Sanctioned	Receipt				State	On Wages	On semi-skilled and skilled wages	On Material	Administrative Expenses	Non Recurring	Total				
1																					
2																					
3																					
4																					
5																					
6																					
7																					
8																					
9																					
10																					
11																					
12																					
13																					
14																					
15																					
16																					
	TOTAL																				

\* All values should be cumulative upto the reporting month

# ANNEXURE B-12 (iii)

## PHYSICAL PERFORMANCE INDICATING ASSETS CREATED: MONTHLY PROGRESS REPORT PART III

DURING THE YEAR ..... UP TO THE MONTH OF .....

Sl. No.	Works/Activities	Name of District						Name of District						Total sum of all districts to give picture of the State as a whole			
		Completed Works			Ongoing Works			Completed Works			Ongoing Works			Completed Works		Ongoing Works	
		Unit	Expenditure		Unit	Expenditure		Unit	Expenditure		Unit	Expenditure		Unit	Expenditure	Unit	Expenditure
1.	Water conservation and water harvesting (number of & cubic mts as well) (digging of new tanks/ponds/percolation tanks, small check dams etc to be indicated separately)	Nos.	cu. mt	Nos.	cu. mt	Nos.	cu. mt	Nos.	cu. mt	Nos.	cu. mt	Nos.	cu. mt	Nos.	cu. mt	Nos.	cu. mt
2.	Drought proofing (in nos. & hectare as well) (afforestation and tree plantation and other activities to be indicated separately)	Nos.	hectare	Nos.	hectare	Nos.	hectare	Nos.	hectare	Nos.	hectare	Nos.	hectare	Nos.	hectare	Nos.	hectare
3.	Micro irrigation works (in nos. & length in km) (minor irrigation canals and other activities to be indicated separately)	No.		No.		No.		No.		No.		No.		No.		No.	
4.	Provision of irrigation facility to land owned by: (in nos.) (scheduled castes and scheduled tribes, beneficiaries of land reforms and beneficiaries of Indra Awas Yojana etc to be indicated separately)	Nos.		Nos.		Nos.		Nos.		Nos.		Nos.		Nos.		Nos.	
5.	Renovation of traditional water bodies (in nos. & cubic. mt as well) (desilting of tanks/ponds, desilting of old canals, desilting of traditional open well etc to be indicated separately)	Nos.		Nos.		Nos.		Nos.		Nos.		Nos.		Nos.		Nos.	
6.	Land development (in nos. & hectare as well) (plantation, land levelling other activities to be indicated separately)	Nos.		Nos.		Nos.		Nos.		Nos.		Nos.		Nos.		Nos.	
7.	Flood control and protection (in nos. & length in km) (drainage in wager logged areas, construction and repair of embankment to be indicated separately)	No.		No.		No.		No.		No.		No.		No.		No.	
8.	Rural connectivity (in nos. & length in kms)	No.		No.		No.		No.		No.		No.		No.		No.	
9.	Any other activity (approved by MRD)																
Note:	Total (unit in nos. & expenditure be indicated separately)																

(2) The district-wise details will have to be given for each district separately in the dedicated columns (shown above as 'Name of District') and the last segment will be the total (horizontal) sum of all NREGA districts of the State under each category of works/activities to give consolidated picture of the State as a whole.

## ANNEXURE B-12 PART (iv)

### BANK AND POST OFFICE ACCOUNTS REPORT: MONTHLY PROGRESS REPORT PART IV

Sl. No	Name of the District	No. of Bank Accounts Opened		Amount of Wages disbursed through Bank Accounts (Rs. in Lakhs)	No. of Post Office Accounts Opened		Amount of Wages disbursed through Post Office Accounts (Rs. in Lakhs)	Total Accounts			Total amount disbursed (Rs. In Lakhs)
		Individual	Joint		Individual	Joint		Individual	Joint	Total	
1	2	3	4	5	6	7	8	9=3+6	10=4+7	11=9+10	12=5+8
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
TOTAL											

\* All values should be cumulative upto the reporting month

## ANNEXURE B-12 PART (v)

### TRANSPARENCY REPORT: MONTHLY PROGRESS REPORT PART V

Sl. No.	Name of the District	Muster Rolls verified		Social Audits		Inspections Conducted			Gram Sabhas held			Complaints	
		No. of Muster Rolls Used	Verified	Total Gram Panchayats	No. of GP where Social Audit held	Total works taken up	No of works inspected at District level	No of works inspected at Block level	Total Panchayats	No. of Gram Sabhas held	No. of VMC meetings held	No. of Complaints Received	No. of Complaints Disposed
1	2	3	4	5	6	7	8	9	10	11	12	13	14
TOTAL													

\* All values should be cumulative upto the reporting month





**ANNEXURE B-12 PART (vi) (Contd...)**

Sl. No.	Name of District	District level									
		Works Manager & Technical Assistants		IT Manager & Computer Assistants		Training Coordinator		Coordinator for Social Audit and Grievance Redressal		Accounts Manager	
		Target	Achievement	Target	Achievement	Target	Achievement	Target	Achievement	Target	Achievement
1	2	13	14	15	16	17	18	19	20	21	22
TOTAL											

\* All values should be cumulative upto the reporting month

# ANNEXURE B-12 PART (vii)

## CAPACITY BUILDING(TRAINING REPORT): MONTHLY PROGRESS REPORT PART VI-B

Sl. No.	Name of District	Block Level										
		Gram Panchayat level		Programme Officer			Engineers / Technical Assistants		Computer Assistant		Accountant	
		Nos. To be Trained	Nos Trained	Nos. To be Trained	Nos Trained	Nos. To be Trained	Nos Trained	Nos. To be Trained	Nos Trained	Nos. To be Trained	Nos Trained	
1	2	3	4	5	6	7	8	9	10	11	12	
TOTAL												

\* This report should indicate additional dedicated staff deployed for NREGA whose remuneration is borne under NREGA budget  
 \* All values should be cumulative upto the reporting month

## ANNEXURE B-12 PART (vii) (Contd....)

Sl. No.	Name of District	District level										PRI Functionaries		Vigilance & Monitoring Committee Members		
		Works Manager & Technical Assistants		IT Manager & Computer Assistants		Training Coordinator		Coordinator for Social Audit and Grievance Redressal		Accounts Manager		Nos. To be Trained	Nos. Trained	Nos. To be Trained	Nos. Trained	
		Nos. To be Trained	Nos. Trained	Nos. To be Trained	Nos. Trained	Nos. To be Trained	Nos. Trained	Nos. To be Trained	Nos. Trained	Nos. To be Trained	Nos. Trained					
1	2	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
TOTAL																

\* This report should indicate additional dedicated staff deployed for NREGA whose remuneration is borne under NREGA budget

\* All values should be cumulative upto the reporting month

# ANNEXURE B-12 PART (viii)

## STATE LEVEL MONTHLY PROGRESS REPORT

Sl. No.	State	Staffing Status											
		IEC coordinator		Social Audit Coordinator		Grievance Redressal Coordinator		Training coordinator		IT Manager		M&E coordinator	
		Total Posts	Total Personnel recruited	Total Posts	Total Personnel recruited	Total Posts	Total Personnel recruited	Total Posts	Total Personnel recruited	Total Posts	Total Personnel recruited	Total Posts	Total Personnel recruited
1	2	9	10	11	12	13	14						

\* All values should be cumulative upto the reporting month

# ANNEXURE B-12 PART (VIII) (Contd...)

Sl. No.	State	Staffing Status											Inspection No. of works inspected by State.	Complaints		Minimum Wages		State Fund Notified (Y/N)		
		Works Manager			Data Entry Operator			Finance Manager		Accounts Manager		Received		Disposed	Wages	Date of Last Notification				
		Total Posts	Total Personnel recruited	15	Total Posts	Total Personnel recruited	16	Total Posts	Total Personnel recruited	17	Total Posts						Total Personnel recruited		18	
1	2			15			16			17			18	4	5	6	7	8	3	

\* All values should be cumulative upto the reporting month

# ANNEXURE B-13

## NATIONAL RURAL EMPLOYMENT GUARANTEE ACT DETAILS OF WORK

(To be displayed at site of work)

Name of Work :

Vill./G.P.: .....

Details :

Project (Yojna) :

Year :

Executing Agency :

Material Labour

Sanctioned Amount :

Completion Period:

Date of Start :

MATERIAL REQUIRED			Technical Specifications of Work
Name of Material	Qty. with ocal Unit	Rate per unit	
<b>Labour Required</b>			
Skilled			
Semiskilled			
Unskilled			

Documents available at site :

For further information contact :

# ANNEXURE B-14

## NATIONAL RURAL EMPLOYMENT GUARANTEE ACT

(Information to be Displayed at Public places)

### Information of construction works done by panchayat/Other implementing Agencies

**Panchayat Samiti:**  **District:**

**Gram Panchayat:**  **Ward/Village:**

Year	Executing Agency	Sl. No.	Name of Work	Village	Ward	Sanctioned Amount		Expenditure Amount		Physical position of work
						Labour	Material	Labour	Material	

# ANNEXURE B-15 (i)

## LABOUR BUDGET FORMAT: PART I (TO BE FILLED BY THE DISTRICT)

Sl. No.	Month	Total Rural HH(census 2001)	HHs Issued Job Cards	Household Demand				% Change from current year to projected FY $\{[(4d-4b)/4b]*100\}$	
				HHs Provided in previous FY*	HHs Provided in the current FY*	Specify, whether according to last MPR or Projected for the concerned month	% Change from previous year $\{[(4b-4a)/4a]*100\}$		HHs projected to be provided in the next FY*
	1	2	3	4a	4b	A	4c	4d	4e
1	April								
2	May								
3	June								
4	July								
5	August								
6	September								
7	October								
8	November								
9	Decemeber								
10	January								
11	February								
12	March								
	TOTAL								

\* Previous Financial Year (FY): Refers to the last Financial Year, that is, the year preceeding the current Financial Year

Current Financial Year (FY): Refers to the current Financial Year in which Budget is being made (As per Guidelines the Labour Budget should be submitted latest by January 31 of the current FY)

Next Financial Year (FY): Refers to the Financial Year for which projection is being done

For Example: If the Labour Budget is being prepared for 2009-2010, the previous Financial Year is 2007-2008, the present Financial Year is 2008-2009 and the next Financial Year is 2009-2010



## ANNEXURE B-15 (i) (PART I) (Contd...)

Sl. No.	Month	Persondays Generated						Persondays of Employment Provided/HH			JUSTIFICATION (if any)
		Persondays provided in the previous FY*	Persondays provided in the current FY*	Specify, whether according to last MPR or Projected for the concerned month	% Change from previous to current FY* $\{[(5b-5a)/5a]*100\}$	Projected Persondays to be generated in the next FY*	% Change from current year to projected FY* $\{[(5d-5b)/5b]*100\}$	Persondays Provided per HH in the previous FY* (5a/4a)	Persondays Provided in the current FY* (as according to the last MPR or projected) (5b/4b)	Projected Persondays per HH to be provided in the next FY* (5d/4d)	
	1	5a	5b	B	5c	5d	5e	6a	6b	6d	
1	April										
2	May										
3	June										
4	July										
5	August										
6	September										
7	October										
8	November										

\* Previous Financial Year (FY): Refers to the last Financial Year, that is, the year preceding the current Financial Year

Current Financial Year (FY): Refers to the current Financial Year in which Budget is being made (As per Guidelines the Labour Budget should be submitted latest by January 31 of the current FY)

Next Financial Year (FY): Refers to the Financial Year for which projection is being done

For Example: If the Labour Budget is being prepared for 2009-2010, the previous Financial Year is 2007-2008, the present Financial Year is 2008-2009 and the next Financial Year is 2009-2010

## ANNEXURE B-15 (i) (PART I) (Contd...)

Sl. No.	Month	Wage Expenditure					Material Expenditure (Skilled+Semi Skilled+Material)						
		Wage Expenditure in the previous FY*	Wage Expenditure in the current FY*	Specify whether according to last MPR or Projected for the concerned month	% Change from previous to current FY* $\frac{\{(7b-7a)\}}{7a} \times 100\}$	Projected Wage Expenditure in the next FY*	% Change from current year to projected FY* $\frac{\{(7d-7b)\}}{7b} \times 100\}$	Material Expenditure in the previous FY*	Material Expenditure in the current FY*	Specify whether according to last MPR or Projected for the concerned month	% Change from previous to current FY* $\frac{\{(8b-8a)\}}{8a} \times 100\}$	Projected Material Expenditure in the next FY*	% Change from current year to projected FY* $\frac{\{(8d-8b)\}}{8b} \times 100\}$
		7a	7b	C	7c	7d	7f	8a	8b	D	8c	8d	8e
1	April												
2	May												
3	June												
4	July												
5	August												
6	September												
7	October												
8	November												
9	Decemeber												
10	January												
11	February												
12	March												
	TOTAL												

\* Previous Financial Year (FY): Refers to the last Financial Year, that is, the year preceeding the current Financial Year

Current Financial Year (FY): Refers to the current Financial Year in which Budget is being made (As per Guidelines the Labour Budget should be submitted latest by January 31 of the current FY)

Next Financial Year (FY): Refers to the Financial Year for which projection is being done

For Example: If the Labour Budget is being prepared for 2009-2010, the previous Financial Year is 2007-2008, the present Financial Year is 2008-2009 and the next Financial Year is 2009-2010

## ANNEXURE B-15 (i) (PART I) (Contd....)

Sl. No.	Month	Central Funds Received and Expenditure (In lakh) (According to last MPR upto reporting month)			JUSTIFICATION (if any)
		Central Funds Received in the current FY (According to last MPR)	Total Availability (According to last MPR)	Total Expenditure (According to last MPR)	
		9a	9b	9c	9d
1	April				
2	May				
3	June				
4	July				
5	August				
6	September				
7	October				
8	November				
9	Decemeber				
10	January				
11	February				
12	March				
	<b>TOTAL</b>				

\* Previous Financial Year (FY): Refers to the last Financial Year, that is, the year preceeding the current Financial Year

Current Financial Year (FY): Refers to the current Financial Year in which Budget is being made (As per Guidelines the Labour Budget should be submitted latest by January 31 of the current FY)

Next Financial Year (FY): Refers to the Financial Year for which projection is being done

For Example: If the Labour Budget is being prepared for 2009-2010, the previous Financial Year is 2007-2008, the present Financial Year is 2008-2009 and the next Financial Year is 2009-2010





## ANNEXURE B-15 (ii)

### LABOUR BUDGET FORMAT: PART II (Contd....)

Sl. No.	Name of District	Approved activities through which employment to be provided																							
		Flood control and protection								Rural connectivity (Roads)								Any Other Work (*)							
		Unit				Estimated cost (Rs. in Lakh)				Mandays to be generated				Estimated cost (Rs. in Lakh)				Mandays to be generated				Estimated cost (Rs. in Lakh)			
		No. of works	Length in Kms.	Mandays to be generated	On Unskilled Wage	On material including skilled & semiskilled wages	Total	No. of works	Length in Kms.	Mandays to be generated	On Unskilled Wage	On material including skilled & semi-skilled wages	Total	No. of works	Qualitative Unit	Mandays to be generated	On Unskilled Wage	On material including skilled & semi-skilled wages	Total	On Unskilled Wage	On material including skilled & semiskilled wages	Total			
		42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59						
2																									
3																									
4																									
5																									
6																									
7																									
8																									
9																									
10																									
11																									
12																									
13																									
14																									
	TOTAL																								

# FORMATS FOR CLAIMING CENTRAL FUNDS UNDER NREGA

Para 7.3 of the NREGA Operational Guidelines prescribes the procedure for release of funds. The formats prescribed for claiming the Central share of funds are given in Annexure B-16. All proposals for release of the second instalment should be submitted on this format accompanied by other documents referred in para 7.3 of the Guidelines.

Districts are advised to keep the following points in view while submitting information in the proposals.

- NFFWP and SGRY programmes have been subsumed in NREGA w.e.f. 2nd February 2006. Availability from all these sources should be reported as indicated for 2005-06 & 2006-07.
- Information sought should be fully reported. No column should be left blank and if there is no data this may be shown as NIL.
- Information sought in the format should be as per the source indicated and not based on any other source.

## SECTION A

- Funds utilized till date at row 16 refer to latest expenditure reported by all executing agencies. The district should report the date up to which expenditure is being reported.

## SECTION A –I

- 1 (a) - Unlifted balance of foodgrains refers to foodgrain authorized minus foodgrain lifted.

- 1(b) - Unutilized balance of foodgrains as on 1.4.2005 refers to foodgrain lifted last year (2004-05) including the balance of the previous (2003-04) year minus foodgrain utilized in 2004-05.

## **SECTION B**

- Point 1 – The number of households issued job cards should reflect the number of job cards issued since inception of NREGA till the reporting date.
- Point 2 – The number of households demanding employment should be the number of households demanding work out of households provided with job cards as reported at I above.
- Point 3 – Refers to the cumulative number of households that have been provided employment (up to date). If a household was provided employment in a month and also, in subsequent month(s), it will be counted only once.
- Point 4 - Households that have completed 100 days of employment have to be reported on actual basis as derived from employment registers maintained at the GP level based on job card data.

## **IN 2007-08 ONWARDS**

The format for 2007-08 (Form II) has been further simplified since by that time the fund balance of NFFWP and SGRY would have been utilized and information to be supplied will relate to NREGA only. Instructions for 2006-07 would apply to 2007-08 and later Format for utilisation certificate is given in Annexure B-17.



**ANNEXURE B-16****FORMAT FOR DISTRICTS TO CLAIM CENTRAL FUNDS UNDER NREGA IN 2006-07**

(REF. PARA 7.3.7)

Name of District with full address:

**SECTION-A - FINANCIAL****1. Status of receipt of funds during the year in the district**

(In Rs lakhs)

Sl. No.	Particulars	NFFWP	NREGA	SGRY	Total
1	Opening balance as on 1.4.2005 (*)				
2	Funds released in 05-06 before 2.2.2006(A+B) (A) Central release (B) State release				
3	Misc. receipts (interest)				
4	Total funds available (from 1.4.2005 to 1.2.2006) (1+2+3) under NFFWP				
5	(a) Funds utilized during the year (2005-06) till 1.2.2006 under NFFWP (b) Expenditure on administrative infrastructure (Out of 5a)				
6	Balance on 2.2.2006 (4-5a)				
7	Funds released after 2.2.2006 in 2005-06 (from 2.2.2006 to 31-03-2006)- (A+B) (A) Central release (B) State release				
8	Misc. receipts ( interest)				
9	Total funds available from 2.2.2006 to 31.3.2006 ( 6+7+8) under NREGA				
10	(a) Funds utilized from 2.2.2006 to 31.3.2006 under NREGA (b) Expenditure on administrative infrastructure (out of 10a )				
11	Opening balance on 1.4.2006 ( 9-10a)				
12	Funds released in 2006-07 by Centre				
13	Funds released in 2006-07 by State				
14	Misc. receipts in 2006-07 (interest)				
15	Total available funds ( 11+12+13+14)				
16	Funds utilised till date.....(Please mention date.....)				
17	Percentage of utilization ( 15/16x100)				
18	Out of 16 (a) Expenditure on unskilled labour (b) Material cost including semi-skilled and skilled labour (c) Expenditure on administrative infrastructure				

(\*) If the proposal is submitted after 30th of September, this should be as per the audited statement of accounts

(\$) If the Central or State release of the previous year has been received during the current year and is shown during the current year, it must be clearly mentioned in footnotes how much of the amount shown during the current year pertains to the previous year.

### **SECTION-A-1 (FOODGRAINS)**

1. Status of foodgrain availability and utilization under NFFWP during the year in the district:

(In Rs lakhs)

Sl. No.	Particulars	NFFWP	SGRY	Total
1	Opening balance as on 1.4.2005 as per (a) Unlifted balance of foodgrains (b) Unutilized balance of foodgrains			
2	Foodgrain authorized in 05-06			
3	Total foodgrain authorized (1(a)+ 2)			
4	Foodgrain lifted during the year (2005-06) till date out of 3			
5	Total foodgrain available (1(b)+4)			
6	6 Foodgrain utilized during the year (2005-06) till date (pl. mention date.....) under NFFWP out of 5			

### **SECTION-B (PHYSICAL PROGRESS)**

1. No. of households issued Job Cards \_\_\_\_\_

SCs	STs	Others	Total

2. No. of households who have demanded employment (up to date) \_\_\_\_\_

3. No. of households that have been provided employment (up to date) \_\_\_\_\_

4. No. of households that have completed 100 days of employment (up to date) \_\_\_\_\_

(Signature and stamp of the District Programme Co-ordinator)

## ANNEXURE B-16

## FORMAT FOR DISTRICTS TO CLAIM CENTRAL FUNDS UNDER NREGA IN 2007-08 ONWARDS

(REF. PARA 7.3.7 OF GUIDELINES)

Name of District with full address:

### SECTION-A - FINANCIAL

1. Status of receipt of funds during the year in the district:

Sl. No.	Particulars	Amount (in Rs. lakhs)
1	Opening balance as on 1st April of the previous financial year (*)	
2	Funds released during the previous financial year (a) Central release (b) State release Total(a+b)	
3	Misc. receipts credited during the previous year	
4	Total funds available (1+2+3) during the previous financial year under NREGA	
5	(a) Total funds utilized during the previous financial year (b) Expenditure on administrative infrastructure (out of 5a ) (c) Expenditure on unskilled labour component (out of 5a ) (d) Material cost including semi-skilled and skilled labour (out of row 5a)	
6	Closing balance of the previous financial year/opening balance of the current financial year as on 1st April ( 4-5a)	
7	Funds released during the current financial year(\$) (a) Central release (b) State release (c) Total (a+b)	
8	Misc. receipts credited during the current financial year	
9	Total funds available during the current financial year under NREGA (6+7+8)	
10	Expenditure incurred during the current financial year under NREGA till date...(please mention date)	
11	Percentage of utilization to total funds available (9/10x100)	

Note :

(\*) If the proposal is submitted after 30th of September, it should be as per the audited statement of accounts and if earlier, must be as per UC that should also be enclosed.

(\$) If the Central or State release of the previous year has been received during the current year and is shown during the current year, it must be clearly mentioned in footnotes how much of the amount shown during the current year pertains to the previous year.

**SECTION-B (PHYSICAL PROGRESS)**

1. No. of households issued Job Cards \_\_\_\_\_

SCs	STs	Others	Total

2. No. of households who have demanded employment (up to date) \_\_\_\_\_

3. No. of households that have been provided employment (up to date) \_\_\_\_\_

4. No. of households that have completed 100 days of employment (up to date) \_\_\_\_\_

(Signature and stamp of the District Programme Co-ordinator)

**ANNEXURE B-16 (A)**  
**MONTHLY ALLOTMENT AND UTILIZATION CERTIFICATE WATCH**  
**REGISTER**

Month

Opening Balance (Rs.)\*

(Amount in Rs.)

Sl.No.	Date	Allotment	Expenditure	Balance #	UC Submitted	UC Pending
1	2	3	4	5	6	7
<b>Month's Total</b>						

\* Month's total of Col.5 will become the Opening Balance of next month  
 # Balance is calculated by deducting expenditure from the total amount of funds received from Centre and States, including miscellaneous receipts.

**ANNEXURE B-17**

**UTILISATION CERTIFICATE FOR CASH COMPONENT  
FOR THE YEAR..... UNDER NREGA  
(REFERENCE : PARA 7.3.7 (A))**

District..... of ..... State.  
Utilisation Certificate for the Year.....

**1) Unspent Balance for previous year(\*)**

- a) Under SGRY Rs .....Lakh
- b) Under NFFWP Rs .....Lakh
- c) Under NREGA Rs .....Lakh

**Total (a+b+c) Rs .....Lakh**

**2) Grant received during the Year .....**

**Under NFFWP/NREGA Rs.....lakh (\*)**  
(Rs. in Lakh)

Complete Letter No. & Date	Centre	State
i)		
ii)		
iii)		

**3) Miscellaneous receipts of the Agency, if any under NFFWP/NREGA**

Rs. ....Lakh

**4) Total funds available: (1+2+3)**

Rs. ....Lakh

(\*) Information of NFFWP & SGRY will not be relevant

Certified that a sum of Rs. .... lakhs (Rs.....) was received by the District.....as Grants-in- Aid during..... from the Govt. of India vide Ministry of.....’s letter No. & Date given on the margin under NFFWP(\*)/NREGA and Rs. ....From the State Government vide letter No..... dated..... Further a sum of Rs.....(Rs.....only) being unspent balance of the previous year..... was allowed to be brought forward for utilization during the current year..... The miscellaneous receipt of the agency during the ..... year ..... were Rs.....lakh.

It is also certified that out of the above mentioned total funds of Rs.....(Rs.....) a sum of Rs..... (Rs.....) has been utilized by the District during..... for the purpose for which it was sanctioned out of which, an amount of Rs.....(in words) has been utilized on Administrative Contingency permissible under the NREGA. It is further certified that the unspent balance of Rs.....(Rs.....) remaining at the end of the year will be utilised for the programme during the next year.

3. Certified that I have satisfied myself that the conditions on which funds was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised following checks to see that the money has been actually utilised district-wise for the purpose for which it was sanctioned:

**Kind of checks exercised:**

- (i) The Agency’s statement of Accounts for the year .....duly audited by the Chartered Accountant have been obtained and sanctioned.
- (ii) The Utilisation Certificates and Audit/Inspection Reports for the prescribed year of the district have been obtained and duly scrutinized.
- (iii) It has been ensured that the physical and financial performance under NREGA has been according to the requirement, as prescribed in the guidelines issued by Govt. of India/State Government.

- (iv) Certified that muster rolls in all works under NREGA have been maintained correctly.
- (v) Certified that only permissible items of works under Schedule I of NREG Act have been taken up.
- (vi) The utilization of the aforesaid fund resulted into the following:
  - a) Physical output
    - i) No. of Mandays Generated :-.....(In lakhs)
    - ii) No. of households provided employment :- .....
  - b) Outcomes
    - i)

Works/Activities	No. of Works	
	Completed	In Progress
Water conservation and water harvesting		
Drought proofing		
Micro irrigation works		
Provision of irrigation facility to land owned by SCs & STs and IAY beneficiaries		
Renovation of traditional water bodies		
Land development		
Flood control and protection		
Rural connectivity		
Any other activity(approved by MRD)		
<b>Total</b>		

ii) No. of households completed 100 days of employment .....

Signature:  
 Name.....  
 Office Stamp of the District Programme  
 Coordinator of the concerned District

Dated:

## ANNEXURE B-17

**UTILISATION CERTIFICATE FOR CASH COMPONENT  
FOR THE YEAR..... UNDER NREGA  
(REFERENCE : PARA 7.3.7 (A))**

District..... of ..... State.  
Utilisation Certificate for the Year.....

**1) Unspent Balance for previous year(\*)**

- a) Under SGRY Rs .....Lakh  
b) Under NFFWP Rs .....Lakh  
c) Under NREGA Rs .....Lakh

**Total (a+b+c) Rs .....Lakh**

**2) Grant received during the Year .....**

**Under NFFWP/NREGA Rs.....lakh (\*)**

(Rs. in Lakh)

Complete Letter No. & Date	Centre	State
i)		
ii)		
iii)		

**3) Miscellaneous receipts of the Agency, if any under NFFWP/NREGA**

Rs. ....Lakh

**4) Total funds available: (1+2+3)**

Rs. ....Lakh

(\*) Information of NFFWP & SGRY will not be relevant

Certified that a sum of Rs. .... lakhs (Rs.....) was received by the District.....as Grants-in- Aid during..... from the Govt. of India vide Ministry of.....'s letter No. & Date given on the margin under NFFWP(\*)/NREGA and Rs. ....From the State Government vide letter No..... dated..... Further a sum of Rs.....(Rs.....only) being unspent balance of the previous year..... was allowed to be brought forward for utilization during the current year..... The miscellaneous receipt of the agency during the ..... year ..... were Rs.....lakh.

It is also certified that out of the above mentioned total funds of Rs.....(Rs.....) a sum of Rs..... (Rs.....) has been utilized by the District during..... for the purpose for which it was sanctioned out of which, an amount of Rs.....(in words) has been utilized on Administrative Contingency permissible under the NREGA. It is further certified that the unspent balance of Rs.....(Rs.....) remaining at the end of the year will be utilised for the programme during the next year.

3. Certified that I have satisfied myself that the conditions on which funds was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised following checks to see that the money has been actually utilised district-wise for the purpose for which it was sanctioned:

**Kind of checks exercised:**

- (i) The Agency's statement of Accounts for the year .....duly audited by the Chartered Accountant have been obtained and sanctioned.
- (ii) The Utilisation Certificates and Audit/Inspection Reports for the prescribed year of the district have been obtained and duly scrutinized.
- (iii) It has been ensured that the physical and financial performance under NREGA has been according to the requirement, as prescribed in the guidelines issued by Govt. of India/State Government.



- (iv) Certified that muster rolls in all works under NREGA have been maintained correctly.
- (v) Certified that only permissible items of works under Schedule I of NREG Act have been taken up.

Signature: Name..... Office Stamp of the District Programme Coordinator of the concerned District
--

Dated:

**ANNEXURE B-17**

**UTILISATION CERTIFICATE OF FOODGRAINS UNDER NREGA  
FOR THE YEAR .....(RELEVANT FOR 2005-06 & 2006-07)**

**(REFERENCE : PARA 7.3.7 (A))**

District..... of.....  
State.  
Utilisation Certificate in respect of foodgrains  
for the Year .....

a) Unlifted Quantity of the Previous Year.....  
i) Rice ..... MT  
ii) Wheat..... MT

b) Unutilised Balance of the previous  
year.....  
i) Rice.....MT  
ii) Wheat.....MT

c) Quantity of foodgrains released by the  
Ministry during the year.....  
i) Rice.....MT  
ii) Wheat.....MT

d) Quantity of foodgrains lifted during the  
year ..... (out of current year  
releases (+) and out of unlifted quantity of  
the previous year as shown at (a) above.  
i) Rice.....MT  
ii) Wheat .....MT

e) Quantity of foodgrains utilized during the  
year.....  
i) Rice.....MT  
ii) Wheat.....MT

Certified that .....metric tonnes of Rice  
and ..... metric tonnes of Wheat was  
received by the District ..... (name of the  
District) from the Govt. of India as part of NFFWP Grant vide  
Ministry of.....'s letter No. & Date  
given on the margin. Further .....tonnes of  
Rice.....metric tonnes of Wheat being  
unutilised balance of the previous year.....  
was allowed to be brought forward for utilisation during  
the current year. The total quantity of foodgrains available  
for utilization is .....MT of rice and  
.....MT of wheat.

It is also certified that out of the above mentioned  
quantity of foodgrains, ..... MTs of Rice and  
.....MTs of Wheat has been utilized by the  
District during the current year for the purpose for which  
it was sanctioned.

It is further certified that the unutilised balance of  
..... metric tonnes of rice and .....  
metric tonnes of wheat remaining at the end of the year  
will be utilised for the programme during the next year.

4. Certified that I have satisfied myself that the conditions on which foodgrains was sanctioned have been duly fulfilled and that I have exercised following checks to see that the foodgrains has been actually utilized in the district for the purpose for which it was sanctioned:

**KIND OF CHECKS EXERCISED:**

- (i) Verification of Stock register maintained by Executing Agencies of the District.
- (ii) The Utilisation Certificate for the prescribed year in respect of all the Executing Agencies of the District have been obtained and duly scrutinized.
- (iii) It has been ensured that the physical and financial performance under NREGA has been according to the requirement, as prescribed in the guidelines issued by Govt. of India/State Government.

- (iv) Certified that muster rolls in all works under NREGA have been maintained correctly.
- (v) Certified that only permissible items of works under Schedule I of NREG Act have been taken up.

Signature: Name..... Office Stamp of the District Programme Coordinator of the concerned District
--

Dated:

## ANNEXURE B-18





# भारत का राजपत्र The Gazette of India

असाधारण  
EXTRAORDINARY  
भाग II — खण्ड 1  
PART II — Section 1  
प्राधिकार से प्रकाशित  
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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed as a separate compilation.

## MINISTRY OF LAW AND JUSTICE

### (Legislative Department)

*New Delhi, the 7th September, 2005/Bhadra 16, 1927 (Saka)*

The following Act of Parliament received the assent of the President on 5th September, 2005 and is hereby published for general information:—

### THE NATIONAL RURAL EMPLOYMENT GUARANTEE ACT, 2005

No. 42 OF 2005

[5th September, 2005.]

An Act to provide for the enhancement of livelihood security of the households in rural areas of the country by providing at least one hundred days of guaranteed wage employment in every financial year to every household whose adult members volunteer to do unskilled manual work and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows:—

#### CHAPTER I

##### PRELIMINARY

1. (1) This Act may be called the National Rural Employment Guarantee Act, 2005.
- (2) It extends to the whole of India except the State of Jammu and Kashmir.
- (3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for different States or for different areas in a State and any reference in any such provision to the

Short title,  
extent and  
commencement.

commencement of this Act shall be construed as a reference to the coming into force of that provision in such State or, as the case may be, in such area:

Provided that this Act shall be applicable to the whole of the territory to which it extends within a period of five years from the date of enactment of this Act.

Definitions.

2. In this Act, unless the context otherwise requires,—

- (a) "adult" means a person who has completed his eighteenth years of age;
- (b) "applicant" means the head of a household or any of its other adult members who has applied for employment under the Scheme;
- (c) "Block" means a community development area within a district comprising a group of Gram Panchayats;
- (d) "Central Council" means the Central Employment Guarantee Council constituted under sub-section (1) of section 10;
- (e) "District Programme Coordinator" means an officer of the State Government designated as such under sub-section (1) of section 14 for implementation of the Scheme in a district;
- (f) "household" means the members of a family related to each other by blood, marriage or adoption and normally residing together and sharing meals or holding a common ration card;
- (g) "implementing agency" includes any department of the Central Government or a State Government, a Zila Parishad, Panchayat at intermediate level, Gram Panchayat or any local authority or Government undertaking or non-governmental organisation authorised by the Central Government or the State Government to undertake the implementation of any work taken up under a Scheme;
- (h) "minimum wage", in relation to any area, means the minimum wage fixed by the State Government under section 3 of the Minimum Wages Act, 1948 for agricultural labourers as applicable in that area;
- (i) "National Fund" means the National Employment Guarantee Fund established under sub-section (1) of section 20;
- (j) "notification" means a notification published in the Official Gazette;
- (k) "preferred work" means any work which is taken up for implementation on a priority basis under a Scheme;
- (l) "prescribed" means prescribed by rules made under this Act;
- (m) "Programme Officer" means an officer appointed under sub-section (1) of section 15 for implementing the Scheme;
- (n) "project" means any work taken up under a Scheme for the purpose of providing employment to the applicants;
- (o) "rural area" means any area in a State except those areas covered by any urban local body or a Cantonment Board established or constituted under any law for the time being in force;
- (p) "Scheme" means a Scheme notified by the State Government under sub-section (1) of section 4;
- (q) "State Council" means the State Employment Guarantee Council constituted under sub-section (1) of section 12;
- (r) "unskilled manual work" means any physical work which any adult person is capable of doing without any skill or special training;
- (s) "wage rate" means the wage rate referred to in section 6.

11 of 1948.

## CHAPTER II

### GUARANTEE OF EMPLOYMENT IN RURAL AREAS

3. (1) Save as otherwise provided, the State Government shall, in such rural area in the State as may be notified by the Central Government, provide to every household whose adult members volunteer to do unskilled manual work not less than one hundred days of such work in a financial year in accordance with the Scheme made under this Act.

Guarantee of rural employment to households.

(2) Every person who has done the work given to him under the Scheme shall be entitled to receive wages at the wage rate for each day of work.

(3) Save as otherwise provided in this Act, the disbursement of daily wages shall be made on a weekly basis or in any case not later than a fortnight after the date on which such work was done.

(4) The Central Government or the State Government may, within the limits of its economic capacity and development, make provisions for securing work to every adult member of a household under a Scheme for any period beyond the period guaranteed under sub-section (1), as may be expedient.

## CHAPTER III

### EMPLOYMENT GUARANTEE SCHEMES AND UNEMPLOYMENT ALLOWANCE

4. (1) For the purposes of giving effect to the provisions of section 3, every State Government shall, within six months from the date of commencement of this Act, by notification, make a Scheme, for providing not less than one hundred days of guaranteed employment in a financial year to every household in the rural areas covered under the Scheme and whose adult members, by application, volunteer to do unskilled manual work subject to the conditions laid down by or under this Act and in the Scheme:

Employment Guarantee Schemes for rural areas.

Provided that until any such Scheme is notified by the State Government, the Annual Action Plan or Perspective Plan for the *Sampoorna Grameen Rozgar Yojana* (SGRY) or the National Food for Work Programme (NFFWP) whichever is in force in the concerned area immediately before such notification shall be deemed to be the action plan for the Scheme for the purposes of this Act.

(2) The State Government shall publish a summary of the Scheme made by it in at least two local newspapers, one of which shall be in a vernacular language circulating in the area or areas to which such Scheme shall apply.

(3) The Scheme made under sub-section (1) shall provide for the minimum features specified in Schedule I.

5. (1) The State Government may, without prejudice to the conditions specified in Schedule II, specify in the Scheme the conditions for providing guaranteed employment under this Act.

Conditions for providing guaranteed employment.

(2) The persons employed under any Scheme made under this Act shall be entitled to such facilities not less than the minimum facilities specified in Schedule II.

11 of 1948.

6. (1) Notwithstanding anything contained in the Minimum Wages Act, 1948, the Central Government may, by notification, specify the wage rate for the purposes of this Act:

Wage rate.

Provided that different rates of wages may be specified for different areas:

Provided further that the wage rate specified from time to time under any such notification shall not be at a rate less than sixty rupees per day.

11 of 1948.

(2) Until such time as a wage rate is fixed by the Central Government in respect of any area in a State, the minimum wage fixed by the State Government under section 3 of the Minimum Wages Act, 1948 for agricultural labourers, shall be considered as the wage rate applicable to that area.

Payment of unemployment allowance.

7. (1) If an applicant for employment under the Scheme is not provided such employment within fifteen days of receipt of his application seeking employment or from the date on which the employment has been sought in the case of an advance application, whichever is later, he shall be entitled to a daily unemployment allowance in accordance with this section.

(2) Subject to such terms and conditions of eligibility as may be prescribed by the State Government and subject to the provisions of this Act and the Schemes and the economic capacity of the State Government, the unemployment allowance payable under sub-section (1) shall be paid to the applicants of a household subject to the entitlement of the household at such rate as may be specified by the State Government, by notification, in consultation with the State Council:

Provided that no such rate shall be less than one-fourth of the wage rate for the first thirty days during the financial year and not less than one-half of the wage rate for the remaining period of the financial year.

(3) The liability of the State Government to pay unemployment allowance to a household during any financial year shall cease as soon as—

(a) the applicant is directed by the Gram Panchayat or the Programme Officer to report for work either by himself or depute at least one adult member of his household; or

(b) the period for which employment is sought comes to an end and no member of the household of the applicant had turned up for employment; or

(c) the adult members of the household of the applicant have received in total at least one hundred days of work within the financial year; or

(d) the household of the applicant has earned as much from the wages and unemployment allowance taken together which is equal to the wages for one hundred days of work during the financial year.

(4) The unemployment allowance payable to the household of an applicant jointly shall be sanctioned and disbursed by the Programme Officer or such local authority (including the Panchayats at the district, intermediate or village level) as the State Government may, by notification, authorise in this behalf.

(5) Every payment of unemployment allowance under sub-section (1) shall be made or offered not later than fifteen days from the date on which it became due for payment.

(6) The State Government may prescribe the procedure for payment of unemployment allowance under this Act.

Non-disbursement of unemployment allowance in certain circumstances.

8. (1) If the Programme Officer is not in a position to disburse the unemployment allowance in time or at all for any reason beyond his control, he shall report the matter to the District Programme Coordinator and announce such reasons in a notice to be displayed on his notice board and the notice board of the Gram Panchayat and such other conspicuous places as he may deem necessary.

(2) Every case of non-payment or delayed payment of unemployment allowance shall be reported in the annual report submitted by the District Programme Coordinator to the State Government along with the reasons for such non-payment or delayed payment.

(3) The State Government shall take all measures to make the payment of unemployment allowance reported under sub-section (1) to the concerned household as expeditiously as possible.

Disentitlement to receive unemployment allowance in certain circumstances.

9. An applicant who—

(a) does not accept the employment provided to his household under a Scheme; or



(b) does not report for work within fifteen days of being notified by the Programme Officer or the implementing agency to report for the work; or

(c) continuously remains absent from work, without obtaining a permission from the concerned implementing agency for a period of more than one week or remains absent for a total period of more than one week in any month,

shall not be eligible to claim the unemployment allowance payable under this Act for a period of three months but shall be eligible to seek employment under the Scheme at any time.

#### CHAPTER IV

##### IMPLEMENTING AND MONITORING AUTHORITIES

10. (1) With effect from such date as the Central Government may, by notification specify, there shall be constituted a Council to be called the Central Employment Guarantee Council to discharge the functions, and perform the duties, assigned to it by or under this Act.

Central  
Employment  
Guarantee  
Council.

(2) The headquarters of the Central Council shall be at Delhi.

(3) The Central Council shall consist of the following members to be appointed by the Central Government, namely:—

(a) a Chairperson;

(b) not more than such number of representatives of the Central Ministries including the Planning Commission not below the rank of Joint Secretary to the Government of India as may be determined by the Central Government;

(c) not more than such number of representatives of the State Governments as may be determined by the Central Government;

(d) not more than fifteen non-official members representing Panchayati Raj Institutions, organisations of workers and disadvantaged groups:

Provided that such non-official members shall include two chairpersons of District Panchayats nominated by the Central Government by rotation for a period of one year at a time:

Provided further that not less than one-third of the non-official members nominated under this clause shall be women:

Provided also that not less than one-third of the non-official members shall be belonging to the Scheduled Castes, the Scheduled Tribes, the Other Backward Classes and Minorities;

(e) such number of representatives of the States as the Central Government may, by rules, determine in this behalf;

(f) a Member-Secretary not below the rank of Joint Secretary to the Government of India.

(4) The terms and conditions subject to which the Chairperson and other members of the Central Council may be appointed and the time, place and procedure of the meetings (including the quorum at such meetings) of the Central Council shall be such as may be prescribed by the Central Government.

11. (1) The Central Council shall perform and discharge the following functions and duties, namely:—

Functions and  
duties of  
Central  
Council.

(a) establish a central evaluation and monitoring system;

(b) advise the Central Government on all matters concerning the implementation of this Act;

(c) review the monitoring and redressal mechanism from time to time and recommend improvements required;

(d) promote the widest possible dissemination of information about the Schemes made under this Act;

(e) monitoring the implementation of this Act;

(f) preparation of annual reports to be laid before Parliament by the Central Government on the implementation of this Act;

(g) any other duty or function as may be assigned to it by the Central Government.

(2) The Central Council shall have the power to undertake evaluation of the various Schemes made under this Act and for that purpose collect or cause to be collected statistics pertaining to the rural economy and the implementation of the Schemes.

State  
Employment  
Guarantee  
Council.

12. (1) For the purposes of regular monitoring and reviewing the implementation of this Act at the State level, every State Government shall constitute a State Council to be known as the .....(name of the State) State Employment Guarantee Council with a Chairperson and such number of official members as may be determined by the State Government and not more than fifteen non-official members nominated by the State Government from Panchayati Raj institutions, organisations of workers and disadvantaged groups:

Provided that not less than one-third of the non-official members nominated under this clause shall be women:

Provided further that not less than one third of the non-official members shall be belonging to the Scheduled Castes, the Scheduled Tribes, the Other Backward Classes and Minorities.

(2) The terms and conditions subject to which the Chairperson and members of the State Council may be appointed and the time, place and procedure of the meetings (including the quorum at such meetings) of the State Council shall be such as may be prescribed by the State Government.

(3) The duties and functions of the State Council shall include—

(a) advising the State Government on all matters concerning the Scheme and its implementation in the State;

(b) determining the preferred works;

(c) reviewing the monitoring and redressal mechanisms from time to time and recommending improvements;

(d) promoting the widest possible dissemination of information about this Act and the Schemes under it;

(e) monitoring the implementation of this Act and the Schemes in the State and coordinating such implementation with the Central Council;

(f) preparing the annual report to be laid before the State Legislature by the State Government;

(g) any other duty or function as may be assigned to it by the Central Council or the State Government.

(3) The State Council shall have the power to undertake an evaluation of the Schemes operating in the State and for that purpose to collect or cause to be collected statistics pertaining to the rural economy and the implementation of the Schemes and Programmes in the State.

13. (1) The Panchayats at district, intermediate and village levels shall be the principal authorities for planning and implementation of the Schemes made under this Act.

Principal authorities for planning and implementation of Schemes.

(2) The functions of the Panchayats at the district level shall be—

(a) to finalise and approve blockwise shelf of projects to be taken up under a programme under the Scheme;

(b) to supervise and monitor the projects taken up at the Block level and district level; and

(c) to carry out such other functions as may be assigned to it by the State Council, from time to time.

(3) The functions of the Panchayat at intermediate level shall be—

(a) to approve the Block level Plan for forwarding it to the district Panchayat at the district level for final approval;

(b) to supervise and monitor the projects taken up at the Gram Panchayat and Block level; and

(c) to carry out such other functions as may be assigned to it by the State Council, from time to time.

(4) The District Programme Coordinator shall assist the Panchayat at the district level in discharging its functions under this Act and any Scheme made thereunder.

14. (1) The Chief Executive Officer of the District Panchayat or the Collector of the district or any other district level officer of appropriate rank as the State Government may decide shall be designated as the District Programme Coordinator for the implementation of the Scheme in the district.

District Programme Coordinator.

(2) The District Programme Coordinator shall be responsible for the implementation of the Scheme in the district in accordance with the provisions of this Act and the rules made thereunder.

(3) The functions of the District Programme Coordinator shall be—

(a) to assist the district Panchayat in discharging its functions under this Act and any scheme made thereunder;

(b) to consolidate the plans prepared by the Blocks and project proposals received from other implementing agencies for inclusion in the shelf of projects to be approved by the Panchayat at district level;

(c) to accord necessary sanction and administrative clearance, wherever necessary;

(d) to coordinate with the Programme Officers functioning within his jurisdiction and the implementing agencies to ensure that the applicants are provided employment as per their entitlements under this Act;

(e) to review, monitor and supervise the performance of the Programme Officers;

(f) to conduct periodic inspection of the works in progress; and

(g) to redress the grievances of the applicants.

(4) The State Government shall delegate such administrative and financial powers to the District Programme Coordinator as may be required to enable him to carry out his functions under this Act.

(5) The Programme Officer appointed under sub-section (1) of section 15 and all other officers of the State Government and local authorities and bodies functioning within the district shall be responsible to assist the District Programme Coordinator in carrying out his functions under this Act and the Schemes made thereunder.

(6) The District Programme Coordinator shall prepare in the month of December every year a labour budget for the next financial year containing the details of anticipated demand

for unskilled manual work in the district and the plan for engagement of labourers in the works covered under the Scheme and submit it to the district panchayat.

Programme  
Officer.

15. (1) At every Panchayat at intermediate level, the State Government shall appoint a person who is not below the rank of Block Development Officer with such qualifications and experience as may be determined by the State Government as Programme Officer at the Panchayat at intermediate level.

(2) The Programme Officer shall assist the Panchayat at intermediate level in discharging its functions under this Act and any Scheme made thereunder.

(3) The Programme Officer shall be responsible for matching the demand for employment with the employment opportunities arising from projects in the area under his jurisdiction.

(4) The Programme Officer shall prepare a plan for the Block under his jurisdiction by consolidating the project proposals prepared by the Gram Panchayats and the proposals received from intermediate panchayats.

(5) The functions of the Programme Officer shall include—

(a) monitoring of projects taken up by the Gram Panchayats and other implementing agencies within the Block;

(b) sanctioning and ensuring payment of unemployment allowance to the eligible households;

(c) ensuring prompt and fair payment of wages to all labourers employed under a programme of the Scheme within the Block;

(d) ensuring that regular social audits of all works within the jurisdiction of the Gram Panchayat are carried out by the Gram Sabha and that prompt action is taken on the objections raised in the social audit;

(e) dealing promptly with all complaints that may arise in connection with the implementation of the Scheme within the Block; and

(f) any other work as may be assigned to him by the District Programme Coordinator or the State Government.

(6) The Programme Officers shall function under the direction, control and superintendence of the District Programme Coordinator.

(7) The State Government may, by order, direct that all or any of the functions of a Programme Officer shall be discharged by the Gram Panchayat or a local authority.

Responsibilities  
of the Gram  
Panchayats.

16. (1) The Gram Panchayat shall be responsible for identification of the projects in the Gram Panchayat area to be taken up under a Scheme as per the recommendations of the Gram Sabha and the Ward Sabhas and for executing and supervising such works.

(2) A Gram Panchayat may take up any project under a Scheme within the area of the Gram Panchayat as may be sanctioned by the Programme Officer.

(3) Every Gram Panchayat shall, after considering the recommendations of the Gram Sabha and the Ward Sabhas, prepare a development plan and maintain a shelf of possible works to be taken up under the Scheme as and when demand for work arises.

(4) The Gram Panchayat shall forward its proposals for the development projects including the order of priority between different works to the Programme Officer for scrutiny and preliminary approval prior to the commencement of the year in which it is proposed to be executed.

(5) The Programme Officer shall allot at least fifty per cent. of the works in terms of its cost under a Scheme to be implemented through the Gram Panchayats.

- (6) The Programme Officer shall supply each Gram Panchayat with—
- (a) the muster rolls for the works sanctioned to be executed by it; and
  - (b) a list of employment opportunities available elsewhere to the residents of the Gram Panchayat.

(7) The Gram Panchayat shall allocate employment opportunities among the applicants and ask them to report for work.

(8) The works taken up by a Gram Panchayat under a Scheme shall meet the required technical standards and measurements.

17. (1) The Gram Sabha shall monitor the execution of works within the Gram Panchayat.

Social audit of work by Gram Sabha.

(2) The Gram Sabha shall conduct regular social audits of all the projects under the Scheme taken up within the Gram Panchayat.

(3) The Gram Panchayat shall make available all relevant documents including the muster rolls, bills, vouchers, measurement books, copies of sanction orders and other connected books of account and papers to the Gram Sabha for the purpose of conducting the social audit.

18. The State Government shall make available to the District Programme Coordinator and the Programme Officers necessary staff and technical support as may be necessary for the effective implementation of the Scheme.

Responsibilities of State Government in implementing Scheme.

19. The State Government shall, by rules, determine appropriate grievance redressal mechanisms at the Block level and the district level for dealing with any complaint by any person in respect of implementation of the Scheme and lay down the procedure for disposal of such complaints.

Grievance redressal mechanism.

## CHAPTER V

### ESTABLISHMENT OF NATIONAL AND STATE EMPLOYMENT GUARANTEE FUNDS AND AUDIT

20. (1) The Central Government shall, by notification, establish a fund to be called the National Employment Guarantee Fund for the purposes of this Act.

National Employment Guarantee Fund.

(2) The Central Government may, after due appropriation made by Parliament by law in this behalf, credit by way of grants or loans such sums of money as the Central Government may consider necessary to the National Fund.

(3) The amount standing to the credit of the National Fund shall be utilised in such manner and subject to such conditions and limitations as may be prescribed by the Central Government.

21. (1) The State Government may, by notification, establish a fund to be called the State Employment Guarantee Fund for the purposes of implementation of the Scheme.

State Employment Guarantee Fund.

(2) The amount standing to the credit of the State Fund shall be expended in such manner and subject to such conditions and limitations as may be prescribed by the State Government for the purposes of implementation of this Act and the Schemes made thereunder and for meeting the administrative expenses in connection with the implementation of this Act.

(3) The State Fund shall be held and administered on behalf of the State Government in such manner and by such authority as may be prescribed by the State Government.

22. (1) Subject to the rules as may be made by the Central Government in this behalf, the Central Government shall meet the cost of the following, namely:—

Funding pattern.

- (a) the amount required for payment of wages for unskilled manual work under the Scheme;

(b) up to three-fourths of the material cost of the Scheme including payment of wages to skilled and semi-skilled workers subject to the provisions of Schedule II;

(c) such percentage of the total cost of the Scheme as may be determined by the Central Government towards the administrative expenses, which may include the salary and allowances of the Programme Officers and his supporting staff, the administrative expenses of the Central Council, facilities to be provided under Schedule II and such other item as may be decided by the Central Government.

(2) The State Government shall meet the cost of the following, namely:—

(a) the cost of unemployment allowance payable under the Scheme;

(b) one-fourth of the material cost of the Scheme including payment of wages to skilled and semi-skilled workers subject to the provisions of Schedule II;

(c) the administrative expenses of the State Council.

Transparency and accountability.

23. (1) The District Programme Coordinator and all implementing agencies in the District shall be responsible for the proper utilisation and management of the funds placed at their disposal for the purpose of implementing a Scheme.

(2) The State Government may prescribe the manner of maintaining proper books and accounts of employment of labourers and the expenditure incurred in connection with the implementation of the provisions of this Act and the Schemes made thereunder.

(3) The State Government may, by rules, determine the arrangements to be made for the proper execution of Schemes and programmes under the Schemes and to ensure transparency and accountability at all levels in the implementation of the Schemes.

(4) All payments of wages in cash and unemployment allowances shall be made directly to the person concerned and in the presence of independent persons of the community on pre-announced dates.

(5) If any dispute or complaint arises concerning the implementation of a Scheme by the Gram Panchayat, the matter shall be referred to the Programme Officer.

(6) The Programme Officer shall enter every complaint in a complaint register maintained by him and shall dispose of the disputes and complaints within seven days of its receipt and in case it relates to a matter to be resolved by any other authority it shall be forwarded to such authority under intimation to the complainant.

Audit of accounts.

24. (1) The Central Government may, in consultation with the Comptroller and Auditor General of India, prescribe appropriate arrangements for audits of the accounts of the Schemes at all levels.

(2) The accounts of the Scheme shall be maintained in such form and in such manner as may be prescribed by the State Government.

## CHAPTER VI

### MISCELLANEOUS

Penalty for non-compliance.

25. Whoever contravenes the provisions of this Act shall on conviction be liable to a fine which may extend to one thousand rupees.

Power to delegate.

26. (1) The Central Government may, by notification, direct that the powers exercisable by it (excluding the power to make rules) may, in such circumstances and subject to such conditions and limitations, be exercisable also by the State Government or such officer subordinate to the Central Government or the State Government as it may specify in such notification.

(2) The State Government may, by notification, direct that the powers exercisable by it (excluding the power to make rules and Schemes) may, in such circumstances and subject to such conditions and limitations, be exercisable also by such officer subordinate to it as it may specify in such notification.

27. (1) The Central Government may give such directions as it may consider necessary to the State Government for the effective implementation of the provisions of this Act.

Power of Central Government to give directions.

(2) Without prejudice to the provisions of sub-section (1), the Central Government may, on receipt of any complaint regarding the issue or improper utilisation of funds granted under this Act in respect of any Scheme if *prima facie* satisfied that there is a case, cause an investigation into the complaint made by any agency designated by it and if necessary, order stoppage of release of funds to the Scheme and institute appropriate remedial measures for its proper implementation within a reasonable period of time.

28. The provisions of this Act or the Schemes made thereunder shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of such law:

Act to have overriding effect.

Provided that where a State enactment exists or is enacted to provide employment guarantee for unskilled manual work to rural households consistent with the provisions of this Act under which the entitlement of the households is not less than and the conditions of employment are not inferior to what is guaranteed under this Act, the State Government shall have the option of implementing its own enactment:

Provided further that in such cases the financial assistance shall be paid to the concerned State Government in such manner as shall be determined by the Central Government, which shall not exceed what the State would have been entitled to receive under this Act had a Scheme made under this Act had to be implemented.

29. (1) If the Central Government is satisfied that it is necessary or expedient so to do, it may, by notification, amend Schedule I or Schedule II and thereupon Schedule I or Schedule II, as the case may be, shall be deemed to have been amended accordingly.

Power to amend Schedules.

(2) A copy of every notification made under sub-section (1) shall be laid before each House of Parliament as soon as may be after it is made.

30. No suit, prosecution or other legal proceedings shall lie against the District Programme Coordinator, Programme Officer or any other person who is, or who is deemed to be, a public servant within the meaning of section 21 of the Indian Penal Code in respect of anything which is in good faith done or intended to be done under this Act or the rules or Schemes made thereunder.

Protection of action taken in good faith.

45 of 1860.

31. (1) The Central Government may, by notification, and subject to the condition of previous publication, make rules to carry out the provisions of this Act.

Power of Central Government to make rules.

(2) In particular, and without the prejudice of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the number of representatives of the State Governments under clause (e) of sub-section (3) of section 10;

(b) the terms and conditions subject to which the Chairman and other members of the Central Council may be appointed, and the time, place and procedure of the meetings (including the quorum at such meetings) of the Central Council, under sub-section (4) of section 10;

(c) the manner in which and the conditions and limitations subject to which the National Fund shall be utilised under sub-section (3) of section 20;

(d) the rules relating to funding pattern to meet the cost of certain items under sub-section (1) of section 22;

(e) any other matter which is to be, or may be, prescribed or in respect of which provision is to be made by the Central Government by rules.

32. (1) The State Government may, by notification, and subject to the condition of previous publication, and consistent with this Act and the rules made by the Central Government, make rules to carry out the provisions of this Act.

Power of State Government to make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the terms and conditions upon which eligibility for unemployment allowance may be determined under sub-section (2) of section 7;

(b) the procedure for payment of unemployment allowance under sub-section (6) of section 7;

(c) the terms and conditions subject to which the Chairperson and members of the State Council may be appointed, and the time, place and procedure of the meetings (including the quorum at such meetings) of their appointment to the State Council, under sub-section (2) of section 12;

(d) the grievance redressal mechanism at the Block level and the District level and the procedure to be followed in such matter under section 19;

(e) the manner in which and the conditions and limitations subject to which the State Fund shall be utilised under sub-section (2) of section 21;

(f) the authority who may administer and the manner in which he may hold the State Fund under sub-section (3) of section 21;

(g) the manner of maintaining books of account of employment of labourers and the expenditure under sub-section (2) of section 23;

(h) the arrangements required for proper execution of Schemes under sub-section (3) of section 23;

(i) the form and manner in which the accounts of the Scheme shall be maintained under sub-section (2) of section 24;

(j) any other matter which is to be, or may be, prescribed or in respect of which provision is to be made by the State Government by rules.

Laying of rules and Schemes.

33. (1) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both the Houses agree that the rule should not be made, the rule shall have thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

(2) Every rule or Scheme made by the State Government under this Act shall, as soon as may be after it is made, be laid before each House of the State Legislature where there are two Houses, and where there is one House of the State Legislature, before that House.

Power to remove difficulties.

34. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removing the difficulty:

Provided that no order shall be made under this section after the expiry of three years from the commencement of this Act.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.



## SCHEDULE I

[See section 4(3)]

### MINIMUM FEATURES OF A RURAL EMPLOYMENT GUARANTEE SCHEME

1. The focus of the Scheme shall be on the following works in their order of priority:—
  - (i) water conservation and water harvesting;
  - (ii) drought proofing (including afforestation and tree plantation);
  - (iii) irrigation canals including micro and minor irrigation works;
  - (iv) provision of irrigation facility to land owned by households belonging to the Scheduled Castes and Scheduled Tribes or to land of beneficiaries of land reforms or that of the beneficiaries under the Indira Awas Yojana of the Government of India;
  - (v) renovation of traditional water bodies including desilting of tanks;
  - (vi) land development;
  - (vii) flood control and protection works including drainage in water logged areas;
  - (viii) rural connectivity to provide all-weather access; and
  - (ix) any other work which may be notified by the Central Government in consultation with the State Government.
2. Creation of durable assets and strengthening the livelihood resource base of the rural poor shall be an important objective of the Scheme.
3. The works taken up under the scheme shall be in rural areas.
4. The State Council shall prepare a list of preferred works for different areas based on their ability to create durable assets.
5. The Scheme shall be subject to appropriate arrangements as may be laid down by the State Government under the rules issued by it for proper maintenance of the public assets created under the Scheme.
6. Under no circumstances shall the labourers be paid less than the wage rate.
7. When wages are directly linked with the quantity of work, the wages shall be paid according to the schedule of rates fixed by the State Government for different types of work every year, in consultation with the State Council.
8. The schedule of rates of wages for unskilled labourers shall be so fixed that a person working for seven hours would normally earn a wage equal to the wage rate.
9. The cost of material component of projects including the wages of the skilled and semi-skilled workers taken up under the Scheme shall not exceed forty per cent. of the total project costs.
10. It shall be open to the Programme Officer and Gram Panchayat to direct any person who applied for employment under the Scheme to do work of any type permissible under it.
11. The Scheme shall not permit engaging any contractor for implementation of the projects under it.
12. As far as practicable, a task funded under the Scheme shall be performed by using manual labour and not machines.
13. Every Scheme shall contain adequate provisions for ensuring transparency and accountability at all level of implementation.
14. Provisions for regular inspection and supervision of works taken up under the Scheme shall be made to ensure proper quality of work as well as to ensure that the total wages paid for the completion of the work is commensurate with the quality and quantity of work done.

15. The District Programme Coordinator, the Programme Officer and the Gram Panchayat implementing the Scheme shall prepare annually a report containing the facts and figures and achievements relating to the implementation of the Scheme within his or its jurisdiction and a copy of the same shall be made available to the public on demand and on payment of such fee as may be specified in the Scheme.

16. All accounts and records relating to the Scheme shall be made available for public scrutiny and any person desirous of obtaining a copy or relevant extracts therefrom may be provided such copies or extracts on demand and after paying such fee as may be specified in the Scheme.

17. A copy of the muster rolls of each Scheme or project under a Scheme shall be made available in the offices of the Gram Panchayat and the Programme Officer for inspection by any person interested after paying such fee as may be specified in the Scheme.

## SCHEDULE II

(See section 5)

### CONDITIONS FOR GUARANTEED RURAL EMPLOYMENT UNDER A SCHEME AND MINIMUM ENTITLEMENTS OF LABOURERS

1. The adult members of every household who—

- (i) reside in any rural areas; and
- (ii) are willing to do unskilled manual work,

may submit their names, age and the address of the household to the Gram Panchayat at the village level (hereafter in this Schedule referred to as the Gram Panchayat) in the jurisdiction of which they reside for registration of their household for issuance of a job card.

2. It shall be the duty of the Gram Panchayat to register the household, after making such enquiry as it deems fit and issue a job card containing such details of adult members of the household affixing their photographs, as may be specified by the State Government in the Scheme.

3. The registration made under paragraph 2 shall be for such period as may be laid in the Scheme, but in any case not less than five years, and may be renewed from time to time.

4. Every adult member of a registered household whose name appears in the job card shall be entitled to apply for unskilled manual work under the Scheme.

5. All registered persons belonging to a household shall be entitled to employment in accordance with the Scheme made under the provisions of this Act, for as many days as each applicant may request, subject to a maximum of one hundred days per household in a given financial year.

6. The Programme Officer shall ensure that every applicant referred to in paragraph 5 shall be provided unskilled manual work in accordance with the provisions of the Scheme within fifteen days of receipt of an application or from the date he seeks work in case of advance application, whichever is later:

Provided that priority shall be given to women in such a way that at least one-third of the beneficiaries shall be women who have registered and requested for work under this Act.

7. Applications for work must be for at least fourteen days of continuous work.

8. There shall be no limit on the number of days of employment for which a person may apply, or on the number of days of employment actually provided to him subject to the aggregate entitlement of the household.

9. Applications for work may be submitted in writing either to the Gram Panchayat or to the Programme Officer, as may be specified in the Scheme.

10. The Gram Panchayat and Programme Officer, as the case may be, shall be bound to accept valid applications and to issue a dated receipt to the applicant. Group applications may also be submitted.

11. Applicants who are provided with work shall be so intimated in writing, by means of a letter sent to him at the address given in the job card and by a public notice displayed at the office of the Panchayats at the district, intermediate or village level.

12. As far as possible, employment shall be provided within a radius of five kilometres of the village where the applicant resides at the time of applying.

13. A new work under the Scheme shall be commenced only if—

(a) at least fifty labourers become available for such work; and

(b) the labourers cannot be absorbed in the ongoing works:

Provided that this condition shall not be applicable for new works, as determined by the State Government, in hilly areas and in respect of afforestation.

14. In cases the employment is provided outside such radius, it must be provided within the Block, and the labourers shall be paid ten per cent. of the wage rate as extra wages to meet additional transportation and living expenses.

15. A period of employment shall ordinarily be at least fourteen days continuously with not more than six days in a week.

16. In all cases where unemployment allowance is paid, or due to be paid, the Programme Officer shall inform the District Programme Coordinator in writing the reasons why it was not possible for him to provide employment or cause to provide employment to the applicants.

17. The District Programme Coordinator shall, in his Annual Report to the State Council, explain as to why employment could not be provided in cases where payment of unemployment allowance is involved.

18. Provision shall be made in the Scheme for advance applications, that is, applications which may be submitted in advance of the date from which employment is sought.

19. Provision shall be made in the Scheme for submission of multiple applications by the same person provided that the corresponding periods for which employment is sought do not overlap.

20. The Gram Panchayat shall prepare and maintain or cause to be prepared and maintained such registers, vouchers and other documents in such form and in such manner as may be specified in the Scheme containing particulars of job cards and passbooks issued, name, age and address of the head of the household and the adult members of the household registered with the Gram Panchayat.

21. The Gram Panchayat shall send such list or lists of the names and addresses of households and their adult members registered with it and supply such other information to the concerned Programme Officer at such periods and in such form as may be specified in the Scheme.

22. A list of persons who are provided with the work shall be displayed on the notice board of the Gram Panchayat and at the office of the Programme Officer and at such other places as the Programme Officer may deem necessary and the list shall be open for inspection by the State Government and any person interested.

23. If the Gram Panchayat is satisfied at any time that a person has registered with it by furnishing false information, it may direct the Programme Officer to direct his name to be struck off from the register and direct the applicant to return the job card:

Provided that no such action under this paragraph shall be directed unless the applicant has been given an opportunity of being heard in the presence of two independent persons.

24. If any personal injury is caused to any person employed under the Scheme by accident arising out of and in the course of his employment, he shall be entitled to, free of charge, such medical treatment as is admissible under the Scheme.

25. Where hospitalisation of the injured worker is necessary, the State Government shall arrange for such hospitalisation including accommodation, treatment, medicines and payment of daily allowance not less than half of the wage rate required to be paid had the injured been engaged in the work.

26. If a person employed under a Scheme dies or becomes permanently disabled by accident arising out of and in the course of employment, he shall be paid by the implementing agency an *ex gratia* payment at the rate of twenty-five thousand rupees or such amount as may be notified by the Central Government, and the amount shall be paid to the legal heirs of the deceased or the disabled, as the case may be.

27. The facilities of safe drinking water, shade for children and periods of rest, first-aid box with adequate material for emergency treatment for minor injuries and other health hazards connected with the work being performed shall be provided at the work site.

28. In case the number of children below the age of six years accompanying the women working at any site are five or more, provisions shall be made to depute one of such women worker to look after such children.

29. The person deputed under paragraph 28 shall be paid wage rate.

30. In case the payment of wages is not made within the period specified under the Scheme, the labourers shall be entitled to receive payment of compensation as per the provisions of the Payment of Wages Act, 1936 (4 of 1936).

31. The wages under a Scheme may be paid either wholly in cash or in cash and kind provided that at least one-fourth of the wages shall be paid in cash only.

32. The State Government may prescribe that a portion of the wages in cash may be paid to the labourers on a daily basis during the period of employment.

33. If any personal injury is caused by accident to a child accompanying any person who is employed under a Scheme, such person shall be entitled to, free of charge, such medical treatment for the child as may be specified in the Scheme and in case of death or disablement, through an *ex gratia* payment as may be determined by the State Government.

34. In case of every employment under the Scheme, there shall be no discrimination solely on the ground of gender and the provisions of the Equal Remuneration Act, 1976 (25 of 1976), shall be complied with.

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B. A. AGRAWAL,  
*Addl. Secretary to the Govt. of India.*

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असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)  
PART II—Section 3—Sub-section (ii)

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ग्रामीण विकास मंत्रालय

(ग्रामीण विकास विभाग)

अधिसूचना

नई दिल्ली, 4 जनवरी, 2007

का.आ. 14(अ).—जबकि राष्ट्रीय ग्रामीण रोजगार गारंटी अधिनियम, 2005 (2005 का 42) (जिसे इसमें इसके बाद उक्त अधिनियम कहा गया है) की धारा 4 की उप-धारा (1) में यह प्रावधान है कि धारा 3 के प्रावधानों को प्रभावी करने के उद्देश्य से प्रत्येक राज्य सरकार इस अधिनियम को प्रारंभ से छः माह के भीतर, अधिसूचना द्वारा, एक योजना बनाएगी;

और जबकि छः माह की उक्त अवधि बीत गई है और कुछ राज्य सरकारें उक्त योजना नहीं बना सकी हैं;

अतः अब उक्त अधिनियम की धारा 34 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते केन्द्र सरकार इसके द्वारा धारा 4 की उप-धारा (1) में प्रदत्त अवधि को राज्य सरकार द्वारा धारा 4 की उप-धारा (1) के अंतर्गत योजना बनाने के प्रयोजन से अधिनियम के प्रारंभ की तारीख से "छः माह" से बढ़ाकर "एक वर्ष" करती है।

[फा. सं. जे-11011/5/2006-एनआरईजीए]

अमिता शर्मा, संयुक्त सचिव

MINISTRY OF RURAL DEVELOPMENT

(Department of Rural Development)

NOTIFICATION

New Delhi, the 4th January, 2007

S.O. 14(E).—Whereas, Sub-section (1) of Section 4 of the National Rural Employment Guarantee Act, 2005 (42 of 2005) (hereinafter referred to as the said Act) provides that for the purposes of giving effect to the provisions of Section 3, every State Government shall, within six months from the commencement of this Act, by notification, make a Scheme;

And whereas, the said period of six months has elapsed and some of the State Governments could not make the said Scheme;

Now, therefore, in exercise of powers conferred by Sub-section (1) of Section 34 of the said Act, the Central Government hereby extends the period provided in Sub-section (1) of Section 4 from "six months" to "one year" from the date of commencement of the Act for the purposes of making a Scheme under Sub-section (1) of Section 4 by the State Government.

[F. No. J-11011/5/2006-NREGA]

AMITA SHARMA, Jt. Secy.



# भारत का राजपत्र

## The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)

PART II—Section 3—Sub-section (ii)

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ग्रामीण विकास मंत्रालय

अधिसूचना

नई दिल्ली, 6 मार्च, 2007

का.आ. 323(अ).—केन्द्रीय सरकार, राष्ट्रीय ग्रामीण रोजगार गारंटी अधिनियम, 2005 (2005 का 42) की धारा 29 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और यह समाधान हो जाने पर कि अधिनियम को अनुसूची I का संशोधन करना आवश्यक और समीचीन है अधिनियम को अनुसूची I में निम्नलिखित संशोधन करती है, अर्थात् :-

1. (1) इसका संक्षिप्त नाम राष्ट्रीय ग्रामीण रोजगार गारंटी अधिनियम, अनुसूची I संशोधन आदेश, 2007 है।
- (2) यह राजपत्र में प्रकाशन की तारीख को प्रवृत्त होगा।
2. राष्ट्रीय ग्रामीण रोजगार गारंटी अधिनियम, 2005 को अनुसूची I में (जिसे इसमें इसके पश्चात् अनुसूची I कहा गया है), पैरा 1 से पूर्व निम्नलिखित पैरा अंतःस्थापित किया जाएगा, अर्थात् :-
 

"1क. सभी राज्यों द्वारा धारा 4 के अधीन अधिसूचित स्कीम को 'राष्ट्रीय ग्रामीण रोजगार गारंटी स्कीम' कहा जा सकेगा जो सुसंगत राज्य के नाम द्वारा अनुसरित होगी। राष्ट्रीय ग्रामीण रोजगार गारंटी अधिनियम से संबंधित सभी दस्तावेजों में राष्ट्रीय ग्रामीण रोजगार गारंटी स्कीम (रा.ग्रा.रो.गा. स्की.)" का उल्लेख अवश्य होना चाहिए।
3. अनुसूची I के पैरा 1 में, उप-पैरा (iv) के स्थान पर निम्नलिखित उप-पैरा रखा जाएगा, अर्थात् :-
 

"(iv) अनुसूचित जातियों और अनुसूचित जनजातियों या गरीबी रेखा से नीचे के कुटुम्बों या भूमि सुधार के हिताधिकारियों या भारत सरकार की ईदरा आवास योजना के अधीन हिताधिकारियों की स्वयं की गृहस्थी भूमि के लिए सिंचाई प्रसुविधा, बागवानी बागान और भूमि विकास प्रसुविधा का उपबंध।"

[फा. सं. जे-11011/5/2006 (एन आर ई जी ए)]

अमिता शर्मा, संयुक्त सचिव

MINISTRY OF RURAL DEVELOPMENT

NOTIFICATION

New Delhi, the 6th March, 2007

**S.O. 323(E).**—In exercise of the powers conferred by sub-section (1) of Section 29 of the National Rural Employment Guarantee Act, 2005 (42 of 2005) and being satisfied that it is necessary and expedient to amend Schedule I of the Act, the Central Government hereby makes the following amendments to Schedule I of the Act, namely :—

1. (1) It may be called the National Rural Employment Guarantee Act, Schedule I Amendment Order, 2007.
- (2) It shall come into force on the date of publication in the Official Gazette.

2. In Schedule I to the National Rural Employment Guarantee Act, 2005 (hereinafter referred to as Schedule I), before paragraph 1 the following paragraph shall be inserted, namely :—

" | A. The scheme notified under Section 4 by all the States shall be called 'National Rural Employment Guarantee Scheme' followed by the name of the relevant State. All documents pertaining to National Rural Employment Guarantee Act must have mention of National Rural Employment Guarantee Scheme (NREGS)".

3. In Schedule I, in paragraph 1, for sub-paragraph (iv), the following sub-paragraph shall be substituted, namely :—

"(iv) Provision of irrigation facility, horticulture plantation and land development facilities on land owned by households belonging to the Scheduled Castes and the Scheduled Tribes or to Below Poverty Line families or to beneficiaries of land reforms or to the beneficiaries under the Indira Awas Yojana of the Government of India."

[F. No. J-11011/5/2006(NREGA)]

AMITA SHARMA, Jt. Secy.

### अधिसूचना

नई दिल्ली, 6 मार्च, 2007

का.आ. 324(अ).—केंद्रीय सरकार, राष्ट्रीय ग्रामीण रोजगार गारंटी अधिनियम, 2005 (2005 का 42) की धारा 29 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और यह समाधान हो जाने पर कि अधिनियम की अनुसूची II का संशोधन करना आवश्यक और समीचीन है अधिनियम की अनुसूची II में निम्नलिखित संशोधन करती है, अर्थात् :-

1. (1) इसका संक्षिप्त नाम राष्ट्रीय ग्रामीण रोजगार गारंटी अधिनियम अनुसूची II संशोधन आदेश, 2007 है।

(2) यह राजपत्र में प्रकाशन की तारीख को प्रवृत्त होगा।

2. राष्ट्रीय ग्रामीण रोजगार गारंटी अधिनियम, 2005 की अनुसूची II में, पैरा 13 के स्थान पर निम्नलिखित पैरा रखा जाएगा, अर्थात् :-

"13. स्कीम के अधीन कोई नया कार्य आरंभ किया जा सकता है, यदि कम से कम दस श्रमिक कार्य के लिए उपलब्ध हो जाते हैं।"

[फा. सं. जे-11011/5/2006 (एन आर ई.जी.ए.)]

अमिता शर्मा, संयुक्त सचिव

### NOTIFICATION

New Delhi, the 6th March, 2007

S.O. 324(E).—In exercise of the powers conferred by sub-section (1) of Section 29 of the National Rural Employment Guarantee Act, 2005 (42 of 2005), and being satisfied that it is necessary and expedient to amend Schedule II of the Act, the Central Government hereby makes the following amendments to Schedule II of the Act, namely :—

1. (1) It may be called the National Rural Employment Guarantee Act, Schedule II Amendment Order, 2007.

(2) It shall come into force on the date of publication in the Official Gazette.

2. In Schedule II to the National Rural Employment Guarantee Act, 2005, for paragraph 13 the following paragraph shall be substituted, namely :—

"13. A new work under the scheme can be commenced if at least ten labourers become available for work."

[F. No. J-11011/5/2006(NREGA)]

AMITA SHARMA, Jt. Secy.



# भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II— खण्ड I

PART II— Section I

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed as a separate compilation.

## MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 12th May, 2007/Vaisakha 22, 1929 (Saka)

The following Act of Parliament received the assent of the President on the 11th May, 2007, and is hereby published for general information:—

### THE NATIONAL RURAL EMPLOYMENT GUARANTEE (EXTENSION TO JAMMU AND KASHMIR) ACT, 2007

No. 23 OF 2007

[11th May, 2007.]

*An Act to provide for the extension of the National Rural Employment  
Guarantee Act, 2005 to the State of Jammu and Kashmir*

BE it enacted by Parliament in the Fifty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the National Rural Employment Guarantee (Extension to Jammu and Kashmir) Act, 2007.

Short title  
and  
commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for different areas in the State and any reference to the commencement of this Act shall be construed as a reference to the coming into force of that Act in such areas.

42 of 2005.

2. (1) The National Rural Employment Guarantee Act, 2005 (hereinafter referred to as the principal Act) and all rules, orders and schemes made thereunder by the Central Government are hereby extended to, and shall be in force in, the State of Jammu and Kashmir.

Extension and  
amendment  
of the  
National  
Rural  
Employment  
Guarantee  
Act, 2005.

(2) With effect from the date of commencement of this Act, in the principal Act, in sub-section (2) of section 1, the words "except the State of Jammu and Kashmir" shall be omitted.



Construction  
of reference  
to a law not  
in force in  
Jammu and  
Kashmir.

3. Any reference in any Act mentioned in the principal Act to a law which is not in force in the State of Jammu and Kashmir shall, in relation to that State, be construed as a reference to the corresponding law, if any, in force in that State.

K. N. CHATURVEDI,  
Secy. to the Govt. of India

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