

**THE NATIONAL  
RURAL EMPLOYMENT  
GUARANTEE ACT  
2005  
(NREGA)**

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**OPERATIONAL  
GUIDELINES**

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**MINISTRY OF RURAL DEVELOPMENT  
DEPARTMENT OF RURAL DEVELOPMENT  
GOVERNMENT OF INDIA  
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# ABBREVIATIONS

AWPB	Annual Work Plan and Budget
CEGC	Central Employment Guarantee Council
DPC	District Programme Coordinator
DPP	District Perspective Plan
DQM	District Quality Monitors
FMS	Financial Management System
GP	Gram Panchayat
GS	Gram Sabha
IP	Intermediate Panchayat
MORD	Ministry of Rural Development
NFFWP	National Food for Work Programme
NREGA	National Rural Employment Guarantee Act
NQM	National Quality Monitors
PO	Programme Officer
PRI	Panchayat Raj Institution
RD	Rural Development
REGS	Rural Employment Guarantee Scheme
SEGC	State Employment Guarantee Council
SGRY	Sampoorna Grameen Rozgar Yojana
SHG	Self-Help Group
SQM	State Quality Monitors

# CONTEXT

The National Rural Employment Guarantee Act, 2005 (NREGA) guarantees 100 days of employment in a financial year to any rural household whose adult members are willing to do unskilled manual work. The Act will come into force initially in 200 districts, and will be extended gradually to other areas notified by the Central Government. It will cover the whole country within five years.

The National Rural Employment Guarantee Act is a “People’s Act” in several senses. The Act was prepared through a wide range of consultation with people’s organizations. Second, the Act addresses itself chiefly to working people and their fundamental right to life with dignity. Third, the Act empowers ordinary people to play an active role in the implementation of employment guarantee schemes through Gram Sabhas, social audits, participatory planning and other means. More than any other law, NREGA is an Act of the people, by the people and for the people.

This Act is an important step towards the realization of the right to work. It is also expected to enhance people’s livelihoods on a sustained basis, by developing the economic and social infrastructure in rural areas. The choice of works seeks to address the causes of chronic poverty such as drought, deforestation and soil erosion. Effectively implemented, the employment generated under the Act has the potential of transforming the geography of poverty.

NREGA calls for the formulation of a Rural Employment Guarantee Scheme (REGS) by each State Governments within six months of the date of commencement of the Act. The purpose of the Scheme is to give effect to the legal guarantee of work, by providing at least 100 days of guaranteed employment to every rural household whose adult members volunteer to do unskilled manual work subject to the conditions of this Act. Each Rural Employment Guarantee Scheme is required to have the minimum features specified in Schedule I and Schedule II of the Act.

Section 4 of the Act also provides that until such a Scheme is notified by the State Government, the Annual or Perspective Plan of the Sampoorna Grameen Rozgar Yojana (SGRY) or the National Food for Work Programme (NFFWP), whichever is in force in that area, shall be deemed to be the action plan for the Scheme for the purposes of the Act.

These Guidelines have been formulated to facilitate the design and implementation of Rural Employment Guarantee Schemes. They should be interpreted as a broad operational framework, around which further provisions may be built, taking into account the State’s economic, social and institutional context.



# 1 OBJECTIVE OF THE ACT AND FORMULATION OF STATE EMPLOYMENT GUARANTEE SCHEMES

## 1.1 OBJECTIVE OF THE ACT

- 1.1.1 The basic 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. This work guarantee can also serve other objectives: generating productive assets, protecting the environment, empowering rural women, reducing rural-urban migration and fostering social equity, among others.

## 1.2 APPLICATION OF THE ACT

- 1.2.1 The Central Government shall notify the areas in which the Act will come into force from such date as may be appointed in the notification, and different dates may be appointed for different States or for different areas in a State.

## 1.3 FORMULATION OF EMPLOYMENT GUARANTEE SCHEMES

- 1.3.1 Each State Government (where the Act is notified) shall formulate an Employment Guarantee Scheme. This is required under Section 4 of the Act.
- 1.3.2 The Act defines the legally non-negotiable parameters within which the State Governments have the flexibility of drawing up the Employment Guarantee Scheme according to their contextual requirements. Schedule I of the Act specifies the minimum features of a State Rural Employment Guarantee Scheme, and Schedule II defines the entitlements of workers employed under the Scheme. In addition, Annexure A-1 of these Guidelines suggests the essential points that the State

scheme should cover.

- 1.3.3 The Scheme so formulated will be called the State (Name of the State) Rural Employment Guarantee Scheme (...REGS). In these Guidelines, it is referred to as the 'Rural Employment Guarantee Scheme (REGS)', or simply 'the Scheme'.

## 1.4 RULES BY THE STATE GOVERNMENTS UNDER THE ACT

- 1.4.1 The State Government will also make Rules pertaining to those aspects of the Act that determine the functions of the State Government.

## 1.5 STATUS OF THE STATE EMPLOYMENT GUARANTEE SCHEME

- 1.5.1 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.

# 2

## MANAGEMENT

This chapter describes the key bodies and functionaries that are responsible for the effective implementation of REGS. This involves, first and foremost, ensuring that the demand for employment is met on time, that workers receive their due entitlements, and that there is proper planning and supervision of works.

### 2.1 BASIC IMPLEMENTATION PRINCIPLES

- 2.1.1 *Collaborative Partnership and Public Accountability:* The Act envisages a collaborative partnership between the Central Government, the State Governments, the Panchayats and the local community. Broadly, the main implementation activities are at the village and Block levels, while coordination activities are mainly at the Block and District levels. Planning, supervision and monitoring take place at all levels (village, Block, District and State). At each level, the concerned authorities are accountable to the community.
- 2.1.2 *Community Participation:* The Gram Sabha is the statutorily mandated institutional mechanism for community participation. In addition, other methods of community participation could be evolved: local Vigilance and Monitoring Committees, workers' associations, local beneficiary committees, self-help groups, user groups and other grass-roots structures. Active community participation is particularly important for ensuring transparency and public accountability.
- 2.1.3 *Role of Panchayats:* The Panchayats at each level will be the 'Principal Authorities for planning and implementation of the Schemes under the Act' (NREGA, Section 13(1)). Where Part Nine of the Constitution does not apply, local councils/authorities as mandated by the State concerned will be invested with corresponding responsibilities.

- 2.1.4 *District Programme Coordinator and Programme Officer:* 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, and to the Programme Officer (PO) at the Block level.
- 2.1.5 *Coordination among Agencies:* The Panchayats at different levels will need to coordinate with each other for the effective implementation of the Act. Similarly, the Panchayats and the District/Block administration will have to work together. Each REGS must stipulate clearly the institutional mechanisms for effective coordination, appropriate to the context.
- 2.1.6 *Resource Support:* The Central and the State Governments will facilitate the implementation of the Act through timely and adequate resource support.

## 2.2 KEY AGENCIES AND THEIR RESPECTIVE ROLES

The key agencies involved in the implementation of REGS, and their respective roles, are mentioned below. A detailed charter of the roles and responsibilities of these agencies is presented in Annexure A-2. The incidence of management responsibilities at different levels is also indicated in a Management Matrix at Annexure A-3.

### 2.2.1 Village Level

- (a) **Gram Sabha (GS):** The Act authorizes the Gram Sabha to recommend works to be taken up under REGS, to monitor and supervise these works, and to conduct social audits of the implementation of the Scheme. In addition, it is suggested that the Gram Sabha be used extensively for facilitating the implementation of the Scheme. The Gram Sabha should be used as a forum for sharing information about the Scheme, for instance, to help people to apply for registration. In addition, the Gram Sabha has a crucial role to play in ensuring transparency and accountability. This involves, for instance, verifying applications for registration and conducting social audits.
- (b) **Gram Panchayat (GP):** The Gram Panchayat has a pivotal role in the implementation of REGS. It is responsible for planning of works, registering households, issuing job cards, allocating employment, executing 50 per cent of the works, and monitoring the implementation of the Scheme at the village level. The implementation of NREGA involves a considerable organizational burden at the level of the Gram Panchayat. This involves registering families, issuing job cards, receiving applications for work, maintaining records, allocating employment and so on, aside from planning and executing the 'Panchayat works'. It will be very difficult for these tasks to be effectively discharged by the ordinary staff of the Gram Panchayat. Therefore, it may be advisable to appoint an 'employment guarantee assistant',

in each Gram Panchayat for this purpose. The employment guarantee assistant could be called 'Gram Rozgar Sevak', or an equivalent term in the local language (Annexure A-4)

### 2.2.2 Block Level

- (a) **Intermediate Panchayat (IP):** The Intermediate Panchayat will be responsible for planning at the Block level, and for monitoring and supervision. It can also be given the responsibility of executing works from among the 50 per cent that are not to be executed by the Gram Panchayat.
- (b) **Programme Officer (PO):** A Programme Officer will be appointed at the Block level with necessary support staff for facilitating implementation 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 also be taken on deputation. Fresh recruitment may also be made on contract. The Programme Officer essentially acts as a 'coordinator' for REGS at the Block level. Among his/her important functions are: scrutinizing village plans; matching employment opportunities with the demand for work at the Block level; supervising the Implementing Agencies; safeguarding the entitlements of REGS workers; ensuring that social audits are conducted by the Gram Sabhas; and responding to complaints. Ultimately, the chief responsibility of the Programme Officer as coordinator of REGS at the Block level is to ensure that anyone who applies for work gets employment within 15 days. The Programme Officer will also assist the Intermediate Panchayat in its functions. He/she will be answerable to the District Programme Coordinator.

### 2.2.3 District Level

- (a) **District Panchayats:** District Panchayats will be responsible for finalizing the District Plans and for monitoring and supervising the Employment Guarantee Scheme in the District. District Panchayats can also execute works from among the 50 per cent that are not to be executed by Gram Panchayats.
- (b) **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 DPC shall be responsible for the overall coordination and implementation of the Scheme in the District.
- (c) **Implementing Agencies:** In addition to Panchayats, Line Departments, NGOs, and Central and State Government Undertakings, Self-Help Groups (SHGs) can also be identified as Implementing Agencies.

- (d) **Delegation of Powers:** The State Government shall delegate financial and administrative powers to the District Programme Coordinator and the Programme Officer, as is deemed necessary for the effective implementation of the Scheme.

#### 2.2.4 State Level

- (a) **State Employment Guarantee Council (SEGC):** A State Employment Guarantee Council (or 'State Council' for short) 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 REGS, and recommending the proposals of works to be submitted to the Central Government by the State Government under Schedule I Section 1 (ix) of the Act. The State Council will prepare an Annual Report on REGS, to be presented to the State Legislature.
- (b) **The State Government** will formulate REGS, and the Rules pertinent to its implementation, in consonance with the Act. It will set up the SEGC and may establish a State Employment Guarantee Fund to ensure timely resource support to the Scheme. It will ensure that the State Share of the REGS budget is released on time. It will ensure wide communication of the Scheme and dissemination of information regarding its implementation. It will ensure all administrative, financial and technical support to the District Programme Coordinator, Programme Officer, PRIs and all other agencies involved in implementation. The State Government will ensure that the agencies involved are trained for their tasks. It will establish a network of professional agencies to ensure technical support to the Implementing Agencies as well as for quality-control measures. It will undertake the regular review, monitoring and evaluation of REGS processes and outcomes. It will also ensure that the implementation of the Scheme at all levels is transparent and accountable to the public.
- (c) **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 fulfil 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 that may lie against the decisions or actions of the DPC. He may also be directed to ensure that the system of grievance redressal, social audit, application of the right to information, and other measures of public accountability and transparency are effective as well as responsive to the demands of REGS workers and the community.

## 2.2.5 Central Level

- (a) **Central Employment Guarantee Council (CEGC):** A Central Employment Guarantee Council (or 'Central Council' for short) will be set up by the Central Government. The Central Council shall be 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 and submit these to Parliament.
- (b) **Ministry of Rural Development (MORD):** The Ministry of Rural Development will be the nodal Ministry for the implementation of NREGA. It will set up the Central Council. It will be responsible for ensuring timely and adequate resource support to the States and to the Central Council. It will undertake regular review, monitoring and evaluation of processes and outcomes. It will establish an MIS to capture and track data on every critical aspect of implementation, and assess the utilization of resources through a set of performance indicators. It 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.

## 3.3 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 REGS, 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 must be arranged by the State Government with priority accorded to its key functionaries, especially the District Programme Coordinator, the Programme Officer and PRIs.
- 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.

## 4.4 COMMUNICATION OF NREGA AND THE RURAL EMPLOYMENT GUARANTEE SCHEME

- 4.4.1 The Act confers entitlements upon people and puts their demand centre stage. For people to know their rights under the Act, effective communication of information

about the Act and the Scheme is essential. The basic features of the Act and the Scheme should be widely publicized in local languages. Special attention should be paid to deprived areas and marginalized communities. Critical aspects of the Act such as the process of registration and application, the entitlements of REGS workers, social audit and grievance redressal procedures, and the roles of different agencies must be communicated in clear and simple language. Multimedia communication processes appropriate for different stakeholders must be designed and implemented. Local cultural forms and intensive interpersonal communication such as discussions and conventions must be organized to generate awareness.

- 4.4.2 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. The communication process should be designed to help people articulate their demands and claim their entitlements.



# 3

## PLANNING

### 3.1 PLANNING

- 3.1.1 Planning is critical to the successful implementation of the Rural Employment Guarantee Scheme (REGS). 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.
- 3.1.2 Section 16(4) of the Act requires the Gram Panchayats to forward proposals for REGS projects to the Programme Officer for scrutiny and preliminary approval prior to the commencement of the year in which these projects are to be executed.
- 3.1.3 The Programme Officer is responsible, under Section 15(3) of the Act, for matching the demand for work in the Block with the employment opportunities arising from REGS projects. For this purpose, he/she is expected, under Section 15(4), to prepare a plan for the Block by consolidating the proposals of the Gram Panchayats and the Intermediate Panchayats. Under Section 13(3), the Intermediate Panchayat has to approve and forward the Block Plan to the District Panchayat.
- 3.1.4 Under Section 14(6) of the Act, the District Programme Coordinator is required to prepare a 'labour budget' by the end of December for the next financial year. This labour budget should contain the details of the anticipated demand for unskilled manual work in the District, and the plan for engagement of labourers in REGS works. It should be submitted to the District Panchayat.
- 3.1.5 The need to coordinate different levels of planning, and to prepare a 'shelf of projects' to offer employment on demand, requires the preparation of an Annual

Plan for the District. This should be done well before the commencement of the year in which the works are to be executed.

- 3.1.6 The Annual Plan will be like a rolling plan, since the approved shelf of projects will carry over from one financial year to the next. Thus, the Annual Plan cannot be seen in discrete terms. Rather, it should be seen as part of a longer-term strategy for sustainable employment generation in the District. 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 and possible interventions.
- 3.1.7 The State Council is expected to prepare a list of preferred works for different areas based on their ability to create durable assets.

## 3.2 THE DISTRICT PERSPECTIVE PLAN

- 3.2.1 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 REGS works that should be encouraged in the District, and the potential linkages between these works and long-term employment generation and sustained development. Guidelines for the preparation of District Perspective Plans will be provided separately.
- 3.2.2 A District Perspective Plan of five years will have the advantage of facilitating annual working plans on the basis of which annual budgets can be estimated and drawn up, and also give a continuum to plan works beyond the restriction of a financial year. The District Perspective Plan will serve 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.
- 3.2.3 Generally, a District Perspective Plan will have the following features:
- a) Village-based: with the village as the unit for planning;
  - b) Holistic: cover socio-economic aspects of development;
  - c) Diagnostic: include a causal analysis of poverty. This will help identify gaps and needs, and indicate the nature of inputs required.
  - d) Delineate baselines;
  - e) Indicate outcome-based strategies;
  - f) Indicate methods for measurement of outcomes; and
  - g) Map resources.

- 3.2.4 The District Perspective Plan will enable the adoption of a project approach to works rather than just an activity approach. It will also facilitate an inter-sectoral approach, so that Districts can address certain fundamental causes of poverty in the area.
- 3.2.5 If the Perspective Plan has been made under the National Food for Work Programme (NFFWP), it should be revisited in order to serve the purposes of NREGA. For this purpose, the draft Plan should be discussed and approved, with modifications if need be, by the Gram Sabha, Gram Panchayat, Intermediate Panchayat and District Panchayat. At the village level, efforts should be made to ensure the participation of those who are likely to seek work under the Act. Their demand for work as well as their preference for the nature and time of work should be elicited, so that the Plan becomes an instrument to give them employment according to their need. Each village should develop its Perspective Plan, so that it can benchmark the incremental improvements associated with REGS.

### 3.3 THE ANNUAL PLAN

- 3.3.1 The Annual Plan will be the working plan that identifies the activities to be taken up on priority 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. The process for this will be as stipulated in the Act, based on the participation of the community, with a principal role assigned to the Panchayats.
- 3.3.2 Every year the Gram Panchayat shall convene a meeting of the Gram Sabha to estimate the demand for labour, and to propose the number and priority of works to be taken up in the next financial year. The timing of the meeting will take into consideration the work season and the migration time, in case the workforce in that area tends to migrate for work. Participation of likely beneficiaries should be ensured in the Gram Sabha so that their priorities and needs shape the Annual Plan. The time and date of the Gram Sabha meeting should be fixed well in advance and should be widely publicized so that people can participate in large numbers.
- 3.3.3 The recommendations formulated in the Gram Sabha (and the Ward Sabhas, if applicable) will be forwarded to the Gram Panchayat. Based on these recommendations, the Gram Panchayat will prepare an Annual Plan and forward it to the Programme Officer. The Annual Plan should indicate clearly the existing demand for work, the demand in the previous year, the works taken up in the previous year, ongoing works and works proposed for the next year, likely costs and the proposed Implementing Agencies. The Gram Panchayat will also identify the 50 per cent of the works in its area that it may wish to take up.

- 3.3.4 The Programme Officer will scrutinize the Annual Plan for its technical feasibility. He will satisfy himself that it meets the likely demand for employment based on the registrations and previous experience. He will ascertain that the employment opportunities arising from the projects in the area under his jurisdiction match the demand for employment. If the Programme Officer feels that the list is insufficient to meet the likely demand, he should ask for a supplementary list.
- 3.3.5 The Programme Officer will not reject a proposal received from the Gram Panchayat. If the proposal is not within the parameters of the Act, or appears technically unfeasible, the Programme Officer will record his observations on the proposal and then submit a consolidated statement of proposals to the Intermediate Panchayat. The Intermediate Panchayat will not reject a work proposed by the Gram Panchayat if it is within the parameters of the Act. If it is outside the parameters of the Act, then it will be returned to the Gram Panchayat for this body to replace it with a valid proposal.
- 3.3.6 The Intermediate Panchayat will maintain the priority indicated by the Gram Panchayat. It is possible that there may be a need for works that involve more than one Gram Panchayat. Such works may be included by the Intermediate Panchayat. It is, however, reiterated that the priority of works in a Gram Panchayat will be as determined by the Gram Panchayat. On the basis of these discussions, the plan for the area of the Intermediate Panchayat will be approved by the Intermediate Panchayat and forwarded to the District Programme Coordinator.
- 3.3.7 The District Programme Coordinator will scrutinize the plan proposals of all the Intermediate Panchayats, 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 Panchayat will be retained. He/she will consolidate all these proposals into a District Plan proposal to be discussed and approved by the District Panchayat. The time frame for each project must be specified in the Annual Plan. 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. The District Panchayat will examine and approve the District Plan.
- 3.3.8 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).

- 3.3.9 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.
- 3.3.10 The State Government should prescribe the time frame for each level to propose, scrutinize and approve the works.
- 3.3.11 Approved works should be widely publicized.

# 4

## REGISTRATION AND EMPLOYMENT

### 4.1 ELIGIBILITY

- 4.1.1 The Rural Employment Guarantee Scheme (REGS) 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).
- 4.1.2 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 migrant families of that area, including 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.
- 4.1.3 '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.

### 4.2 APPLICATION FOR REGISTRATION

- 4.2.1 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.

- 4.2.2 An individual may appear personally and make an oral request for registration.
- 4.2.3 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.
- 4.2.4 Notwithstanding the method of application, registration and verification suggested above, a Gram Sabha shall be convened when the Act commences. The purpose of the Gram Sabha will be to explain the provisions of the Act, mobilize applications for registration and conduct verifications.
- 4.2.5 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.
- 4.2.6 To allow maximum opportunities to families that may migrate, registration will be open throughout the year at the Gram Panchayat office during working hours.
- 4.2.7 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.
- 4.2.8 After verification, the Gram Panchayat will enter all particulars in the Registrations Register in the Gram Panchayat.
- 4.2.9 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.
- 4.2.10 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.
- 4.2.11 A Gram Sabha of registered workers must be held.
- 4.2.12 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.

## 4.3 JOB CARDS

- 4.3.1 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.
- 4.3.2 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.
- 4.3.3 Photographs of adult members who are applicants have to be attached to the job cards. The identity portion of the job card may be laminated. 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 (within three months) if the immediate provision of a photograph is not practicable.
- 4.3.4 A copy of the job card will be maintained at the Gram Panchayat.
- 4.3.5 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.
- 4.3.6 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.
- 4.3.7 The State Employment Guarantee Council will determine the proforma of the job card. The essential features of this proforma are suggested in Annexure B-2. 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.
- 4.3.8 The entitlements of REGS workers and the other basic features of NREGA may be printed on the reverse of the job cards to promote wider awareness of the Act.
- 4.3.9 Individual identity slips may be given to each registered applicant of the family, if so desired. The identity slip should contain the information given in page 2 (identity portion) of the job card, including the registration number of the household.



- 4.3.10 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.
- 4.3.11 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.

## 4.4 APPLICATION FOR WORK

- 4.4.1 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.
- 4.4.2 Applications should be given in writing on plain paper, stating:
- the registration number of the job card;
  - the date from which employment is required; and
  - the number of days of employment required.
- 4.4.3 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.
- 4.4.4 A dated receipt for the application for work must be issued to the applicant.
- 4.4.5 Information on new applications for work shall be conveyed at least once a week by the Gram Panchayat to the Programme Officer. At the same time, the Gram Panchayat shall specify how many of the new applicants are being employed on 'Panchayat works' (and for how long), and how many are to be provided employment on 'general works' by the Programme Officer.

## 4.5 EMPLOYMENT GUARANTEE DAY

- 4.5.1 It is recommended that in each Gram Panchayat, a particular day of the week ('employment guarantee day') 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.

- 4.5.2 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.
- 4.5.3 The President of the Gram Panchayat and any staff appointed with the Gram Panchayat (Gram Rozgar Sevak) to assist with REGS should be present on 'employment guarantee day'.
- 4.5.4 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.).

## 4.6 ALLOCATION OF EMPLOYMENT OPPORTUNITIES

- 4.6.1 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.
- 4.6.2 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.
- 4.6.3 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.
- 4.6.4 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 may also allocate employment in a work to be executed by any other Implementing Agency in its jurisdiction that has already been approved of in the Annual Plan. The Gram Panchayat may do this either by requesting the Programme Officer or by directing the Implementing Agency and endorsing a copy of the directive to the Programme Officer, who will ensure that the directive is complied with. The Programme Officer will also ensure that the funds needed for that work are released. The Implementing Agency will be bound to act upon the directive.

- 4.6.5 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.
- 4.6.6 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 are consolidated in the Employment Register at the Gram Panchayat.
- 4.6.7 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 that level too. 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.
- 4.6.8 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.
- 4.6.9 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).
- 4.6.10 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.
- 4.6.11 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.

## 4.7 TIME-BOUND EMPLOYMENT

- 4.7.1 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.

- 4.7.2 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.
- 4.7.3 If 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.
- 4.7.4 As per 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.

## 4.8 RECORD OF EMPLOYMENT

- 4.8.1 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.
- 4.8.2 A copy of the muster roll of every work will be sent by the Programme Officer to those Gram Panchayats from which workers are employed and in whose jurisdiction the work is executed. 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
- 4.8.3 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. Therefore, a mechanism for timely sharing of information between these two levels has to be ensured. The Programme Officer will be responsible for ensuring that this coordination mechanism is functional. Any problems in this regard will be addressed immediately by the District Programme Coordinator.

# 5

## WORKS AND THEIR EXECUTION

### 5.1 PERMISSIBLE WORKS

5.1.1 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 Rural Employment Guarantee Scheme (REGS) 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 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;
- (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;
- (ix) any other work that may be notified by the Central Government in consultation with the State Government.

5.1.2 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 framed by the State Employment Guarantee Council and referred to the Ministry of Rural Development.

- 5.1.3 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).
- 5.1.4 Care must be taken to ensure that the improvements envisaged under REGS works benefit the weaker sections in the area. In particular, land development works should begin with the land of small and marginal farmers.
- 5.1.5 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.
- 5.1.6 To avoid duplication, a unique identity number should be given to each work.
- 5.1.7 To ensure sustainable assets 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.
- 5.1.8 Standard designs should be put together as a document at the District level and should be made available to Panchayats and other Implementing Agencies.
- 5.1.9 Projects in low-wage areas, where the demand for work at minimum wages is likely to be large, must be formulated on a priority basis.

## 5.2 IMPLEMENTING AGENCIES

- 5.2.1 At least 50 per cent of the works in terms of costs will be allotted to the Gram Panchayat for execution. This is the statutory minimum, and the Programme Officer or the District Programme Coordinator may allot more if deemed feasible.
- 5.2.2 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.
- 5.2.3 The selection of the Implementing Agency will be based on technical expertise and resources, capacity to handle work within the given time frame, reputation

for work, and the overall interests of beneficiaries. The selection of the Implementing Agency will have to be indicated in the Annual 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.

- 5.2.4 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 Annual 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.
- 5.2.5 As stated in the Act (Schedule I), contractors cannot be engaged in any manner in the execution of works.

### 5.3 SANCTIONING OF WORKS

- 5.3.1 As mentioned earlier, works shall be of two types: those implemented by the Gram Panchayats ('Panchayat works') and those implemented by other Implementing Agencies ('general works').
- 5.3.2 In each Block, the Programme Officer shall allot at least 50 per cent of the works in terms of its cost under a Scheme to be implemented through the Gram Panchayats (NREGA, Section 16(5)).
- 5.3.3 All works on both lists (Panchayat works and general works) will be required to obtain Administrative Sanction and Technical Sanction in advance, by December of the year preceding the proposed implementation.
- 5.3.4 For Panchayat works, the Gram Panchayats are the appropriate authorities empowered to 'start' works (by issuing work orders) and to allocate employment among persons who have applied for work. Residents of the Gram Panchayat will be given priority in the allocation of work.
- 5.3.5 For general works, the Programme Officer shall act as the authority empowered to 'start' works (by issuing work orders). Priority will be given to projects that are located in or near Panchayats where applications for work are pending.
- 5.3.6 Information on new applications for work shall be conveyed at least once a week by the Gram Panchayat to the Programme Officer. At the same time, the Gram Panchayat shall specify how many of the new applicants are being employed on Panchayat works (and for how long), and how many are to be provided employment on 'general works' by the Programme Officer.

- 5.3.7 Muster rolls for all REGS works shall be issued by the Programme Officer. Each muster roll shall have a unique identity number. A detailed record of muster rolls will be maintained in the registers as per Annexures B-3, B-4, B-5 and B-6. Before starting a work, the Gram Panchayat shall inform the Programme Officer, so that the Programme Officer may issue the required muster rolls.
- 5.3.8 The Programme Officer shall prepare a consolidated shelf of projects for the Block based on proposals received from the Gram Panchayats and the Intermediate Panchayat, distinguishing between Panchayat works and general works. Other Implementing Agencies may also submit proposals to the Programme Officer through the Intermediate Panchayat.
- 5.3.9 Whenever the Programme Officer starts a work project among the 'general works', he/she should inform the relevant Gram Panchayat(s), and specify how many labourers can be employed on this project from each Gram Panchayat. The allocation of work to specific applicants within the Gram Panchayat is the responsibility of the Gram Panchayat.
- 5.3.10 In the event where the Programme Officer is unable to meet all applications for work in a particular area because the list of 'general works' on the shelf of projects is too short, he/she may direct some Gram Panchayats in that area to proceed with the implementation of works on the 'Panchayat works' list.

## 5.4 THE WAGE–MATERIAL RATIO

- 5.4.1 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.
- 5.4.2 Wages of skilled labourers and mates should be included in the 'material costs'.

## 5.5 ACCREDITED ENGINEERS

- 5.5.1 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.
- 5.5.2 The District Programme Coordinator, the Programme Officer, PRIs and other Implementing Agencies may engage the services of accredited engineers of their choice for any REGS work.
- 5.5.3 The State Government shall prescribe the minimum qualifications of accredited engineers and the procedures for accreditation as well as cancellation of such accreditation.
- 5.4 The State Government shall fix the rates to be paid to accredited engineers in cases where they are not Government servants.



- 5.5 Test checks of the estimations and measurements of accredited engineers will be carried out by the Departmental Engineers, as may be prescribed by the State Government.

## 5.6 WORKSITE FACILITIES

- 5.6.1 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).
- 5.6.2 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 REGS to look after them. Suitable provisions should be made for this in the cost estimates.

## 5.7 WEEKLY REPORT ON WORKSITES

- 5.7.1 The Programme Officer should attempt to arrange to collect data on labour employed and material received on a weekly basis from each REGS 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 REGS website on a regular basis.
- 5.7.2 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.

# 6 PAYMENT OF WAGES AND UNEMPLOYMENT ALLOWANCE

## 6.1 PAYMENT OF WAGES

- 6.1.1 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.
- 6.1.2 As stated in the Act (Schedule I, Section 6), labourers shall not be paid less than the above-mentioned wage rate (hereafter 'the minimum wage') under any circumstances.
- 6.1.3 Equal wages shall be paid to both men and women workers, and the provisions of the Equal Remuneration Act, 1976 shall be complied with.
- 6.1.4 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.
- 6.1.5 It is recommended that wages should be paid on a weekly basis on a pre-specified day of the week in each Gram Panchayat. In any case, wages should be paid in a public place, with muster rolls being read out aloud and displayed at the time of payment. In case, wages are paid through the Bank/Post network, the details of wages paid should be made public.
- 6.1.6 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.
- 6.1.7 If workers are willing, then a State Government may consider dovetailing wage payments under REGS 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 REGS 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.

## 6.2 DAILY WAGES AND PIECE RATES

6.2.1 Wages may be paid either on a time-rate basis *or* on a piece-rate basis.

6.2.2 Where wages are paid on a time-rate basis:

- a) the supervisory authorities will be responsible for ensuring that productivity norms are met;
- b) the Implementing Agencies may provide a description of the daily work requirements to facilitate the fulfilment of productivity norms;
- c) no worker can be paid less than the daily minimum wage.

6.2.3 Where wages are paid on a piece-rate basis:

- a) the work must be of such a nature that each labourer's work can be individually measured;
- b) the work norms must be such that any person working at a normal pace for seven hours earns no less than the minimum wage, as per the District Schedule of Rates;
- c) measurements must be recorded in a transparent manner whereby individuals may verify their measurements on a daily basis;
- d) no time requirements should be imposed and daily attendance should not be a condition for payment of wages.

6.2.4 In construction works, skilled labour can be paid on a piece-rate basis.

6.2.5 The State Governments and the programme authorities shall make all efforts to publicize the minimum wage and the task-based rates in simple language and by means easily accessible to the local community. Wage rates shall also be displayed prominently at every worksite.

6.2.6 The Programme Officer, the District Programme Coordinator and the State Government shall keep a watch on the average wages earned under a task-based system. If necessary, the Schedule of Rates may be revised to ensure that workers

earn the minimum wage. The District-wise average wage earned on a task basis and paid to men and women shall also be brought to the notice of the State Council every year.

## 6.3 MEASUREMENT OF WORK AND SCHEDULE OF RATES

6.3.1 Norms for measurement of work have to be evolved by the States, and the wage norms for piece-rate work listed in the 'Schedule of Rates' should be updated in advance of the implementation of the REGS. The factors underlying this should include a set of the following key considerations:

- (a) The first is to ensure that all tasks/works are identified clearly and that nothing remains invisible and underpaid in piece-rate work.
- (b) The second is to delineate tasks properly and carefully and to fix rates separately to the extent possible.
- (c) The third 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 seven hours results in earnings at least equal to the minimum wage.
- (d) The fourth is to devise measurement norms (individual versus collective), time lag between execution and measurement, etc. in order to reduce corruption and underpayment.

6.3.2 The States should:

- (a) prepare as exhaustive and detailed a list as possible of all the tasks that will be required for undertaking the works under REGS in different geo-morphological (geological, soil and slope/landform) conditions.
- (b) Each such task should be specified and defined properly, and the clubbing/bundling of separable tasks (e.g. digging and lifting) should be avoided.
- (c) The productivity norms for the District Schedule of Rates (DSR) should be worked out for each locale in such a way that seven hours of normal work earns minimum wages.

6.3.3 The State Governments should 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.

- 6.3.4 Based on these studies, separate Schedules of Rates should be prepared for each District, to be called 'District Schedule of Rates' (DSR). The DSR may also have further disaggregation within the District, e.g. separate Schedules of Rates for different geographical areas. These rates with standard designs should be proactively disclosed and widely publicized. In particular, the DSR 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'. The communication exercise in NREGA should include wide publicity of such estimates.
- 6.3.5 The DSR should also be posted on the Internet (on the 'REGS website') and made available for sale on a cost-price basis as a book and on CDs.

## 6.4 UNEMPLOYMENT ALLOWANCE

- 6.4.1 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.
- 6.4.2 The Programme Officer shall be responsible for the prompt payment of unemployment allowances throughout the Block.
- 6.4.3 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'.
- 6.4.4 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.

# 7

## FUNDING

### 7.1 FINANCING PATTERN

7.1.1 The Central Government will bear the following costs:

- (a) The entire cost of wages for unskilled manual workers
- (b) 75 percent of the cost of material and wages for skilled and semi-skilled workers.
- (c) 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
- (d) Administrative expenses of the Central Employment Guarantee Council.

7.1.2 The State Government will bear the following costs:

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

### 7.2 EMPLOYMENT GUARANTEE FUNDS

7.2.1 The Central Government shall establish a fund to be called the National Employment Guarantee Fund, 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.

7.2.2 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.

- 7.2.3 Similar Revolving Funds should be set up under REGS at the District, Block, and Gram Panchayat levels.
- 7.2.4 The State Government must indicate the Fund that it has designated as the Receptacle Fund for receiving the Central Share. This may be at the State or the District level.
- 7.2.5 The responsibility of the State Government to ensure the fulfilment of the legal guarantee under the Act will begin as soon as the funds are received in the account designated by it as the Receptacle Fund for the Central Share.
- 7.2.6 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.
- 7.2.7 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. The District Programme Coordinator will be a joint holder of the account at the District level, and the Programme Officer will be a joint holder of the account at the Block level.
- 7.2.8 Funds allocated to REGS should not be used for other purposes under any circumstances.

## 7.3 RELEASE OF FUNDS

- 7.3.1 The Rural Employment Guarantee Scheme differs from SGRY and NFFWP in that the release of funds is based on State proposals rather than on predetermined allocations.
- 7.3.2 Under the Scheme, each State will formulate and submit a State Annual Work Plan and Budget Proposal (AWPB) to the Ministry of Rural Development, which will enable the Ministry to decide and sanction the budget likely to be used by the State in that year.
- 7.3.3 The AWPB will be based on the demands for funds received from the Districts and reflected in the Labour Budgets approved by the District Panchayats.
- 7.3.4 The AWPB will provide an opportunity for the State Governments to submit proposals for works other than the ones specified in Schedule I. This will enable the Central Government to examine their proposals under Section 1(ix) of Schedule I of the Act and to notify them on time.
- 7.3.5 The AWPB will also report on the use of the previous funds received by the State, as well as on the key performance indicators determined under the Scheme. This will enable a qualitative assessment of the proposals received from a State

Government, to help decide the quantum of assistance likely to be released to it for a financial year. The actual release of funds to a State Government will depend on its actual utilization of funds previously released.

- 7.3.6 The initial instalment as seed money of the Revolving Fund under the Scheme will be released in a single instalment to the Receptacle Fund, as may be decided by the Ministry of Rural Development.
- 7.3.7 After utilizing 60 per cent of the funds earlier released, the District Programme Coordinator (with the recommendation of the State Government) or the State Government (in the event that a State Employment Guarantee Fund is established) may apply to the Ministry of Rural Development for the next instalment out of the Central Employment Guarantee Fund. The proposal shall be submitted on a prescribed proforma and the release will be subject to the following conditions:
- (a) Submission of Utilization Certificate showing that at least 60 per cent of funds/resources already released have been utilized at the time of submission of the proposal for the next instalment.
  - (b) Submission of 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 (i) a copy of the order sanctioning the State Share; and (ii) 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 REGS account at the District level.
  - (c) Submission of non-diversion and non-embezzlement certificate.
  - (d) Any other condition indicated from time to time.
- 7.3.8 The release of the Central Share of funds during the next financial year will depend on the submission of the Audit Report and the Utilization Certificate for the previous year to the satisfaction of the Ministry of Rural Development.
- 7.3.9 The Central Government will normally release funds equal to the expenditure incurred and admissible under the Scheme. If, on the basis of the actual utilization pattern, it is felt that the initial instalment approved is not adequate for meeting the District's half-yearly requirements, the Central Government may release a larger instalment of funds to the District. On the other hand, if the pace of utilization is slow, the Central Government may release a smaller amount.
- 7.3.10 The Central Government may suspend assistance to an Implementing Agency for improper use of funds. Assistance will be restored after remedial measures have been effected. In such cases, the workers affected will be allocated alternative employment opportunities by the Programme Officer.
- 7.3.11 The State Share of funds will be released by the State Government within 15 days of the release of the Central funds.



- 7.3.12 The Programme Officer will release funds to the other Implementing Agencies in the Block for works sanctioned to them for execution. The sanctioned amounts will be communicated to all Panchayats, and especially to the Gram Panchayats.
- 7.3.13 The Programme Officer will be eligible for the next instalment after utilizing 60 percent of the funds already placed at his/her disposal. The proposal of the Programme Officer shall be accompanied by details of expenditure for each Implementing Agency including the Gram Panchayats. It must also include copies of the Utilization Certificate furnished by the Implementing Agencies to the Programme Officer.
- 7.3.14 Central assistance to REGS will be on the works and processes permissible under the Act and these Guidelines.

## 7.4 GRAM PANCHAYATS

- 7.4.1 Each Gram Panchayat will have a single bank account for the purpose of implementing REGS works. This REGS account will be operated jointly by the President and the Secretary of the Gram Panchayat.
- 7.4.2 All payments made from the REGS 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.
- 7.4.3 Funds from the REGS account may be spent on REGS 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.
- 7.4.4 The REGS-related accounts of the Gram Panchayat shall be presented for scrutiny at the biannual social audits of the Gram Sabha, in pre-specified formats.
- 7.4.5 REGS 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 REGS account are made for legitimate purposes. Any diversion of REGS funds will be treated as a defalcation and recovery proceedings will be immediately initiated.
- 7.4.6 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 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.

7.4.7 The Programme Officer, after satisfying himself about the proper utilization of the earlier allocations, will ensure the release within 15 days of the next instalment, equal to the amount utilized by the Gram Panchayat. The Gram Panchayat shall be responsible for carrying out any amendment in the proposal as directed by the Programme Officer.

## 7.5 MONTHLY SQUARING OF ACCOUNTS

7.5.1 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:

- (a) Money held in bank accounts at various levels;
- (b) Advances to implementing or payment agencies;
- (c) Vouchers of actual expenses.

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

# 8 MONITORING AND EVALUATION OF OUTCOMES

**N**REGA states that an important objective of the Rural Employment Guarantee Scheme 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 REGS have to be transformed into outcomes. The REGS formulated by the State Governments must indicate the expected outcomes as well as the methods through which the outcomes are to be assessed.

## 8.1 MONITORING AT VARIOUS LEVELS

- 8.1.1 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.
- 8.1.2 The **Gram Panchayat** will monitor works executed by other Implementing Agencies, muster rolls maintained by them at worksites, and the payments made.
- 8.1.3 The **Intermediate Panchayat and the Programme Officer** will monitor the registration of households, employment provided to each applicant, 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.
- 8.1.4 The **District Panchayat and the District Programme Coordinator** will monitor all aspects of implementation, including registration, employment, unemployment allowances, social audits, flow of funds, progress and quality of works, qualitative

aspects of implementation, timely and correct payment of wages, and timely payment of unemployment allowances.

- 8.1.5 The **State Government** shall monitor the performance of all Districts on the quality and pace of implementation as laid down in the National Monitoring System, the State Rural Employment Guarantee Scheme, and the directives of the State Employment Guarantee Council. The State Government will send consolidated reports and returns to the Central Government.

## 8.2 MONITORING METHODS

- 8.2.1 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 terms of reference for the Quality Monitors will be fixed separately by the Central Government in consultation with the State Governments.
- 8.2.2 A comprehensive Monitoring and Information System (MIS) will be developed by the Ministry of Rural Development to facilitate monitoring. A national online monitoring system for key performance indicators will be evolved. All programme implementation authorities – from the Programme Officer to the District and State levels – shall report regularly on this system.
- 8.2.3 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.
- 8.2.4 In addition, a central monitoring and evaluation system will be evolved by the Central Employment Guarantee Council.

## 8.3 EVALUATION

- 3.1 Regular evaluations and sample surveys of specific REGS works should be conducted. Evaluation criteria similar to those used in the 'annual ranking of Districts' (see Section 4 below) may be used, among others, for this purpose.
- 3.2 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.
- 3.3 SEGC should seek the association of research institutions of repute with this process. All evaluation agencies should be approved by SEGC.

- 8.3.4 Broad guidelines for evaluation studies, including REGS assessment criteria, should be framed by SEGC.
- 8.3.5 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.
- 8.3.6 The findings of the evaluation studies should be used by SEGC, the District Panchayats and other institutions for initiating corrective action.

## 8.4 ANNUAL RANKING OF DISTRICTS

- 8.4.1 It is recommended that the monitoring process should include an annual ranking of Districts in the State in terms of their performance in implementing NREGA. The ranking should be done or supervised by the State Employment Guarantee Council, based on verifiable criteria and sample surveys conducted by competent organizations.
- 8.4.2 Performance indicators for facilitating the ranking of Districts, and making such rankings comparable across States, are expected to be developed by the Central Employment Guarantee Council. These indicators could be used in evaluation methods at the District and State levels, and also to evolve a method of ranking. An indicative list of possible evaluation criteria is as follows:
- a) Extent to which applications for work have been met
  - b) Productive value of completed works
  - c) Quality of record keeping and reporting
  - d) Accessibility and transparency of NREGA-related documents
  - e) Timeliness of wage payments
  - f) Timeliness and quality of social audits
  - g) Involvement of Gram Sabhas
- 8.4.3 The ranking of Districts (if available) should be made public. The State Employment Guarantee Council and the District Panchayats are advised to review the scores on each criterion and suggest corrective measures.

# 9 MANAGEMENT OF DATA AND MAINTENANCE OF RECORDS

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 a comprehensive computerized Monitoring and Information System (MIS). The Centre will develop a core MIS for this purpose, and the States may make suitable additions to suit their respective needs.

## 9.1 RECORDS TO BE MAINTAINED BY THE GRAM PANCHAYATS AND OTHER IMPLEMENTING AGENCIES

- 9.1.1 **Application Registration Register:** Every Gram Panchayat shall maintain a register of applications (or requests) received for registration. This should contain the name of each applicant, the date of receipt of application or request, and the date on which the job card was issued. A proforma is given in Annexure B-7.
- 9.1.2 **Job Card Register:** Every Gram Panchayat shall maintain a job card register. A duplicate of this register will be maintained in computerized form at the office of the Programme Officer. A proforma is given in Annexure B-8.
- 9.1.3 **Employment Register:** Every Gram Panchayat shall maintain a register that records: (a) employment demanded; (b) employment allotted; and (c) employment actually taken up. A proforma for this register is given in Annexure B-9.
- 9.1.4 **Asset Register:** Every Gram Panchayat and every Implementing Agency shall maintain a register of all works sanctioned, executed and completed in the proforma given in Annexure B-10. The information in the register will be reported by the Gram Panchayat and all other Implementing Agencies to the Programme Officer

on the same proforma. The Implementing Agencies that are executing works within the jurisdiction of more than one Programme Officer shall send the data on the same proforma to the District Programme Coordinator.

**9.1.5 Muster Roll Receipt Register:** Gram Panchayats and Implementing Agencies shall maintain a muster roll receipt register based on the proforma given in Annexures B-5, B-6 respectively. The Gram Panchayat shall also maintain a record of the copies of muster rolls received from other Implementing Agencies

**9.1.6 Complaint Register:** Complaint registers shall be maintained at all the Panchayat levels. A proforma is given in Annexure B-11.

## 9.2 RECORDS TO BE MAINTAINED BY THE PROGRAMME OFFICERS

**9.2.1 Employment Register:** Every Programme Officer shall maintain a register of applications for employment received by him/her. All such applications shall be recorded in the register and forwarded to the concerned Gram Panchayat. Copies of the application shall be retained at the office of the Programme Officer.

**9.2.2 Job Card Register:** Duplicate copies of the job card register from every Gram Panchayat will be maintained in computerized form at the office of the Programme Officer.

**9.2.3 Muster Roll Issue Register:** The Programme Officer will maintain a register in proforma B-4 to keep track of the muster rolls issued to the various Implementing Agencies.

**9.2.4 Asset Register:** Gram Panchayats and other Implementing Agencies will forward the information recorded in their asset registers to the Programme Officer on the same proforma. The Programme Officer will compile the data in computerized form and supply a copy to the District Programme Coordinator.

**9.2.5 Complaint Register:** The Programme Officer will maintain a complaint register based on the proforma given in Annexure B-11. The Programme Officer should also install a complaint box at a conspicuous place at his/her office and personally open it at regular intervals. The complaints received in such boxes should be entered into the complaint register.

## 9.3 RECORDS TO BE MAINTAINED BY THE DISTRICT PROGRAMME COORDINATORS

**9.3.1** For works falling within the jurisdiction of more than one Programme Officer, the relevant data will be compiled by the District Programme Coordinator from the relevant Programme Officers and the Implementing Agencies.

**9.3.2** The District Programme Coordinator shall generate monthly and annual reports

based on the proformas given in Annexure B-12. These are to be sent to the State Programme Coordinator and the Ministry of Rural Development through (a) an electronic copy, emailed or reported online; and (b) a hard copy, duly signed by the State Programme Coordinator.

- 9.3.3 The District Programme Coordinators will maintain a complaint register according to the proforma given in Annexure B-11. They should also install a complaint box at a conspicuous place in their office and personally open it at regular intervals. The complaints received in such boxes should be entered into the complaint register.

## 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:
- a) 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.
  - b) Unique identity number given to that work.
  - c) 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 public inspection in every Gram Panchayat and in the office of the Programme Officer.
- 9.4.5 Muster rolls should be digitized 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.



# 10 TRANSPARENCY AND ACCOUNTABILITY: ROLE OF THE STATE

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.

## 10.1 RIGHT TO INFORMATION AND PROACTIVE DISCLOSURE

- 10.1.1 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.
- 10.1.2 Requests for copies of REGS-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.
- 10.1.3 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.
- 10.1.4 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 REGS, and should also be placed by the Gram Panchayat before the Gram Sabha once in every quarter.

- 10.1.5 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.
- 10.1.6 Whenever feasible, key documents should be made available on the Internet.
- 10.1.7 REGS-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.
- 10.1.8 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.

## 10.2 ANNUAL REPORTS

- 10.2.1 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.
- 10.2.2 Every State Employment Guarantee Council is required to prepare an Annual Report for the State Legislature.
- 10.2.3 The Annual Reports should be placed before Parliament and the State Legislatures by 31 December of the succeeding year.

## 10.3 FINANCIAL AUDIT

- 10.3.1 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.
- 10.3.2 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.

- 10.3.3 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.
- 10.3.4 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.
- 10.3.5 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.
- 10.3.6 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.

## 10.4 PHYSICAL AUDIT

- 10.4.1 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.

## 10.5 ACTION ON AUDIT REPORTS BY THE STATE GOVERNMENT

- 10.5.1 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.

- 10.5.2 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.

## 10.6 CITIZENS' CHARTER

- 10.6.1 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.

## 10.7 VIGILANCE AND MONITORING COMMITTEES

- 10.7.1 For every work sanctioned under the Scheme, there should be a local Vigilance and Monitoring Committee, 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 Gram Sabha will elect the members of this Committee and ensure that SC/STs and women are represented on it.
- 10.7.2 The 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.
- 10.7.3 Local Beneficiary Committees may also be constituted for effective articulation of their entitlements and their access to information. The Programme Officer will be responsible for ensuring that local Vigilance and Monitoring Committees/ Beneficiary Committees are constituted.

## 10.8 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) State Governments will develop appropriate formats for grievance redressal. Copies of these formats are to be made widely available and for downloading on the Internet. Photocopies of the forms will also be acceptable.
- iv) 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.
- v) 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.
- vi) 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.
- vii) 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.
- viii) All grievances will be disposed of within the time limit prescribed in the Act.
- ix) 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.
- x) Grievance redressal performance of all authorities under the Act and these Guidelines are to be posted on the Internet on a weekly basis.
- xi) The Gram Sabha and the Social Audit Forum shall provide a forum for public hearings so that grievances may be quickly redressed.
- xii) The State Government may designate an alternative Grievance Redressal Authority at the Block, District and State levels.
- xiii) The State Government may consider setting up a system of Ombudsman at the District level, using people of proven integrity.
- xiv) A Help Line may be set up for grievance redressal.
- xv) 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.

# 11 TRANSPARENCY AND ACCOUNTABILITY: PUBLIC VIGILANCE AND SOCIAL AUDITS

## 11.1 INTRODUCTION

- 11.1.1 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.
- 11.1.2 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.
- 11.1.3 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 those rare 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.

## 11.2 SOCIAL AUDIT AS A CONTINUOUS PROCESS

11.2.1 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
- Preparation of shelf of projects and selection of sites
- Development and approval of technical estimates and issuance of work order
- Allotment of work to individuals
- Implementation and supervision of works
- Payment of unemployment allowance
- Payment of wages
- Evaluation of work
- Mandatory social audit in the Gram Sabha (Social Audit Forum)

11.2.2 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'.

## CHART 1

Sl. No.	Stage	Vulnerabilities	Steps to Ensure Transparency and Social Audit
1.	<p>Registration of families whose members are potential REGS 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.	Distribution of job cards  <b>[Responsibility: Sarpanch]</b>	<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 an (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.	Receipt of work application  <b>[Responsibility: Sarpanch/PO]</b>	<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 pre-formatted 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 low-priority 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 REGS.</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 non-existent (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> <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> </ol> </li> <li>3. A board with details of work— estimates and running costs, material, labour and funds—must be put up at</li> </ol>

Sl. No.	Stage	Vulnerabilities	Steps to Ensure Transparency and Social Audit
			<p>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
			<ol style="list-style-type: none"> <li>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.</li> </ol>
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 non-existent (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 REGS 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 of 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 grievance-redressal 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>	<p>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.</p>

### 3. THE SOCIAL AUDIT FORUM

- 3.1 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.
- 3.2 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.
- 3.3 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 REGS Social Audit Forum. These issues are taken up one by one in the next three sections.

#### 11.4 SOCIAL AUDIT FORUM: PREPARATORY PHASE

- 11.4.1 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.

##### **Publicity**

- 11.4.2 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:
- 11.4.3 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.
- 11.4.4 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).
- 11.4.5 Circulate announcements through notices on notice boards, through newspapers and pamphlets, etc.

- 11.4.6 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

- 11.4.7 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:
- 11.4.8 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.
- 11.4.9 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.
- 11.4.10 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.

## 11.5 SOCIAL AUDIT FORUM: PROCEDURAL AND ORGANIZATIONAL REQUIREMENTS

### Procedural Aspects

- 11.5.1 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 REGS 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.

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.

## 11.6. SOCIAL AUDIT FORUM: MANDATORY AGENDA

11.6.1 '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.

11.6.2 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 there 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 REGS 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 REGS 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 REGS 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.

# 12 TECHNICAL RESOURCE SUPPORT FOR QUALITY

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

## 12.1 TECHNICAL RESOURCE NETWORK

- 12.1.1 The Central Government may appoint a Technical Advisory Group at the Central level to advise the Government about technical norms, procedures, nature of works and quality-related issues. The State Governments may consider setting up Technical Resource Support Groups at the State and District levels to assist in the planning, designing, monitoring, evaluation and quality audit of various initiatives. The Groups will assist in training and handholding with a view to improving the quality and cost effectiveness of the Scheme.
- 12.1.2 To facilitate technical resource support to the Implementing Agencies, especially at the District level, it is suggested that Resource Institutions be identified by the Government concerned. A panel of institutions/agencies for technical resource support may be prepared. The panel may constitute a Technical Resources Network.
- 12.1.3 The functions of the identified institutions may be as under:
- a) 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.
  - b) Standardize the estimation procedures and prepare software for estimation.
  - c) Prepare standard model estimates for works (or elements of works) that are to be executed repeatedly.

- d) 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.
- e) Prepare manuals that explain the process of estimation and lay out procedures for the use of technical staff.
- f) Prepare software/manuals/pamphlets/charts for estimation for use of Panchayats, Vigilance and Monitoring Committees and non-technical persons.
- g) Propose quality parameters for various types of works.
- h) Prepare 'people's manuals' for quality checking.
- i) Coordinate and train State/District-level Technical Coordination Agencies to bring about uniformity and harmony in estimation, quality parameters, quality-monitoring systems and quality-evaluation systems.
- j) 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.
- k) Suggest and devise ways of removing deficiencies in quality and achieve quality upgradation.
- l) Any other functions assigned by the Secretary (RD/NREGA) of the State concerned or by the Ministry of Rural Development.

## 12.2 DISTRICT TECHNICAL AGENCIES

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

- a) 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.
- b) Standardize the estimation procedures and prepare software for estimation to supplement the software prepared at the State level.
- c) Prepare standard model estimates for works (or elements of works) that are to be executed repeatedly.
- d) 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.
- e) 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.

- f) Conduct quick appraisal studies to assess the quality of work and provide technical inputs to the Implementing Agencies for improving the quality of works.
- g) Any other functions assigned by the nodal officer, Secretary (RD/NREGA) of the State concerned or by the Ministry of Rural Development.

## 12.3 USE OF INFORMATION TECHNOLOGY

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

- a) Preparation of project proposals and their execution;
- b) Digitization of muster rolls, job cards and other important documents;
- c) Financial Management Systems;
- d) Communication and access to information;
- e) Grievance-redressal systems;
- f) Monitoring and evaluation;
- g) Creation of a Monitoring and Information System (MIS) with a database on preferred works, resource requirements, registered households, payment of wages, person-days 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).

## 12.4 EMPLOYMENT GUARANTEE WEBSITE

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

12.4.2 Whenever possible, key REGS-related documents should be publicly accessible on the Internet and also posted on the REGS website. An initial list of such documents is given in Annexure A-6. These documents should be loaded on the REGS website within a week of being available in electronic form.

12.4.3 As technological possibilities evolve, efforts should also be made to post other key documents on the REGS website, such as muster rolls, vouchers, measurement books and Utilization Certificates.

## 12.5 EXPENDITURE ON TECHNICAL RESOURCE SUPPORT

12.5.1 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.



# 13 CONVERGENCE

## 13.1 CONVERGENCE/DOVETAILING WITH OTHER PROGRAMMES

- 13.1.1 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 REGS.
- 13.1.2 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], Rashtriya Sam Vikas Yojana [RSVY], 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.
- 13.1.3 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.

## 13.2. CONVERGENCE WITH SOCIAL SECTOR PROGRAMMES

- 13.2.1 Social sector programmes such as literacy and health missions must be converged with the REGS to extend the benefits of these programmes to REGS 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 REGS 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.

- 13.2.2 The worksite can also become a nodal point for the linkage of welfare activities (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 (REGS) 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	DPC	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			###	###	###	###		

Function	Activity	Levels of Implementation							
		Centre	State	District		Block		Gram Panchayat	
				DP	DPC	IP	PO	GP	GS
	Preparation of labour budget				###				
Communication and Publicity	Communication Strategy	###	###						
	Communication & Publicity in local language		###	###	###	###	###	###	
Financial management	Setup National Employment Guarantee Fund (NEGF)	###							
	Setup State Employment Guarantee Fund (SEGF)		###		###				
	Open Bank Accounts in REGS Districts & Blocks		###		###		###		
	Fund flow from DRF to PO to Implementing Agency		###		###		###		
Training	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		###						
Operation	Mobilisation of application							###	
	Registration of application							###	
	Registration & verification of application							###	###
	Issuance of Job Card							###	
	Annual updation of employment seekers register							###	###



Function	Activity	Levels of Implementation							
		Centre	State	District		Block		Gram Panchayat	
				DP	DPC	IP	PO	GP	GS
Grievance redressal	Grievance against PO				###				
	Grievance against GP		###	###	###	###	###		
	Action against irregularities		###						
	Helpline for grievance redressal		###	###	###	###	###		
Transparency & Accountability	Yearly Physical & Financial Audit		###						
	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;
- (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 NEG/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
  - Vouchers of actual expenses
  - Advances with Implementing Agencies with name date of release and amount remaining to be adjusted
  - Money held in banks with name of bank and level at which it is held e.g. Central, State, District, Block, Panchayat
  - 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



- number of days it can provide employment,
  - daily labour absorption capacity,
  - seasonal restrictions if any,
  - total costs broken up into unskilled labour, skilled labour and material costs,
  - GPS/Cadastral map identifiers i.e. longitude – latitude / survey numbers
  - Enduring outcomes expected on completion of the work
  - 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) Annual District rankings.
- (13) Evaluation reports.
- (14) Lists of grievance redressal officials and appellate authorities.
- (15) Lists of vigilance committees and their members.
- (16) Details of the “monthly squaring of accounts” at all levels (see Section \*).
- (17) Any other documents specified by the State Employment Guarantee Council.

**ANNEXURE B-1**

**DETAILS NEEDED FOR APPLICATION FOR REGISTRATION UNDER EGS**

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

Registration No. (to be assigned by Gram Panchayat)

1. Names/Age/Sex of Applicants

S.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**

(ii)

**PROFORMA SUGGESTED FOR JOB CARD**

**Proforma for Job Card**  
(COVER PAGE)

**Registration/Job Card No.**

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

(State Code/District Code/Block Code/G.P. Code/Registration No.)

**IDENTITY CARD-CUM- JOB CARD OF THE HOUSEHOLD  
SEEKING WAGE EMPLOYMENT UNDER NREGA  
VALID FOR FIVE YEARS  
FROM .....TO .....**

**PARTICULARS**

1. Registration Number of the Household:

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

StateCode/DistrictCode/Block Code/G.P. Code/Village/Family Member

2. Name of the Applicant

3. SC/ST/IAY/LR beneficiary

4. Details of the applicants of the Household willing to work

S.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

4. Address

5. 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**

**JOB/EMPLOYMENT RECORD**

**Demand for work Record**

S.No.	Date of submission of application for seeking employment	Date from which employment is needed	No. of days

**Details of Employment Provided**

S. No	Month & Year	Name of Family Member to whom Employment Provided	No. of Days and Date for which Employment Provided			Details of Work on which Employment Provided	Muster Roll Number by which wages paid	Signature of Authorised Officer
			Date		No. of Days			
			From	To				

**Note:**

1. No Row will be left blank in any case.
2. Monthwise totals will be done at the end of Month for number of days of employment provided.
3. Details will be entered separately for separate family member.
4. Accordingly when wage employment of 100 days have been provided to the household, it has to be entered in the next row in red ink.
5. The entries of the next month should immediately start from the next row giving total of previous month.
6. 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.

**DETAILS OF UNEMPLOYMENT ALLOWANCE GIVEN**

S. No	Date, Month & Year	Name of Family Member to whom Unemployment Allowance given	No. of Days and Dates for which Unemployment Allowance Provided			Rate at which Unemployment Allowance given	Total amount paid	Signature of Authorised Officer
			Date		No. of Days			
			From	To				



**ANNEXURE B-3**

**SUGGESTED PROFORMA FOR MUSTER ROLL**

**SI No. of Muster Roll**  
(Every Muster Roll must have distinct Number)

**Name of work:**

Financial Approval Number: .....

Date: .....

**Period of Attendance:** .....

**Month:** .....

**Date:** .....

SI. No	Name, Name of Father/ Husband,	Job card No.	Village and G.P.	Category Skilled/ Unskilled	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		
1																																					
2																																					
3																																					
4																																					
5																																					
6																																					
7																																					
8																																					
9																																					
10																																					
	Total no. of: Workers			Daily Total																																	
	Women:			Signature of person taking attendance																																	
	Men			Signature of Inspecting Authority																																	
	SC/ST																																				
	OBC																																				
	Others																																				

Amount Due Rs. .... (Rupees.....in words )

Actural Amount paid Rs. .... (Rupees.....in words )

Dated

**Approved by**

Sarpanch/Programme officer/Authorised officer





**ANNEUXRE-B-6**

**Muster Roll Receipt Register to be Maintained by each Implementing Agency other than Gram Panchayats**

S. No	Muster Roll No.	Name of work for which issued	Financial Sanction Number and Date of Work			Date of Issue/ receipt of Muster Roll	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****PROFORMA FOR REGISTRATION APPLICATION REGISTER**

<b>S.No.</b>	<b>Name of applicant</b>	<b>Date of receipt of application/ Request for registration</b>	<b>No. and date of job card issued</b>	<b>Reasons, if job card not issued and any other remarks</b>

**PROFORMA OF JOB CARD REGISTER**

**INDEX OF JOB CARD REGISTER**

<b>S.No.</b>	<b>Job Card No.</b>	<b>Name of Registered persons in the household</b>	<b>Page No.</b>

Page No. : .....

**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
4. Details of the applicants of the Household willing to work

S.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

4. Address
5. 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 AT GRAM PANCHAYAT LEVEL****INDEX**

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

**PROFORMA OF PAGES**

Page No.: .....

1. Registration Number of the Household :

2. Requested period of employment

Sl. No.	Name of applicant	Month and date from which Employment Requested	No. of days	Preference for place

3. Period and work on which employment offered

Sl. No.	Name of applicant	Month and date from which Employment Offered	No. of days	Name of work

4. Period and work on which employment given

Sl. No.	Name of applicant	Month and date from which employment availed	No. of days	Name of work	Muster roll No. vide which employment



**ANNEXURE-B-10****PROFORMA FOR ASSET REGISTER****INDEX**

<b>Sl.No.</b>	<b>Name of work</b>	<b>Date of Start</b>	<b>Page No.</b>

**PROFORMA FOR ASSET REGISTER (PAGES)**

1. Name of Work
2. Nature of work
3. Scope of work
4. Location of work  
Village  
Gram Panchayat  
Block  
District
5. No. and date of sanction
6. Whether included in five year Perspective Plan Yes/No
7. Whether work approved in Annual Plan by DP Yes/No
8. Estimated cost Rs. ....
9. Estimated completion time
10. Expenditure incurred (in Rs.)

Labour unskilled	Labour semi-skilled	Labour skilled	Material	Contingency	Total

11. Employment generated

	Persondays	Total No. of persons given work	No. of persons on work	
			Highest	Lowest
Unskilled				
Semiskilled				
Skilled				

12. Distinct Numbers of muster rolls used
13. Date of start of work
14. Date of completion
15. Whether local vigilance committee formed. Yes/No



**MONITORING FORMATS FOR MONTHLY PROGRESS REPORT UNDER  
NATIONAL RURAL EMPLOYMENT GUARANTEE ACT (NREGA)**

**MONTHLY PROGRESS REPORT**

**Employment Generation Under NREGA During the Year ..... Up to the Month of .....**

**NAME OF THE STATE :**

S.No	District	No. of registered households (cummulative for the district)	No. of applicants for work in the month	No. of persons at work in the month			Employment Generated ( In Lakh Mandays) (Cummulative for the year)						
				Max.	Min.	Average					Out of Column 10		
							SC	ST	Other	Total (7+8+9)	Women	Land Reform/ IAY beneficiary	Others
1	2	3	4	5	6	7	8	9	10	11	12	13	
1													
2													
3													
4													
5													
6													
7													
8													
Total													

**Note:**

Col.2 No. of registered households should be cummulative since the inception

Col.3 This should be number of persons who have requested for work to be made available during the month.

Col.4-6 Give number of persons actually on work as per muster rolls

Col.7-13 Give employment generated in persondays cummulative for the financial year.



**PHYSICAL PERFORMANCE UNDER NREGA DURING THE YEAR ..... UP TO THE MONTH OF .....**

**NAME OF THE STATE :**

S.N.	District	NO. OF WORKS										Total Nos. of Works (add 2 to 11)
		Water Conservation		Drought proofing and plantation		Flood control		Rural Connectivity		Other works		
		Comp- let- ed	In prog- ress	Comp- let- ed	In prog- ress	Comp- let- ed	In prog- ress	Comp- let- ed	In prog- ress	Comp- let- ed	In prog- ress	
1	2	3	4	5	6	7	8	9	10	11	12	
1												
2												
3												
4												
5												
6												
7												
8												
	Total											

**ANNEXURE-B-13**

**DETAILS OF WORK**  
(To be displayed at site of work)

Name of Work : Vill./G.P.: .....

Details :

Project (Yojna): Year :

Executing Agency:

Sanctioned Amount : Material                  Labour

Date of Start : Completion Period:

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

**Documents available at site :**

**For further information contact :**

