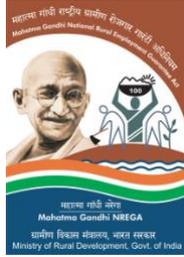


**MAHATMA GANDHI
NATIONAL RURAL
EMPLOYMENT GUARANTEE
ACT, 2005**

**ANNUAL MASTER
CIRCULAR
2024-25**

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



MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE ACT, 2005

ANNUAL MASTER CIRCULAR 2024-25

Ministry of Rural Development
Department of Rural Development
Government of India

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Chapter 1

Act and Schedule

1.1 The Act

The National Rural Employment Guarantee Act was notified in 2005. As per an amendment to the Act, the words 'Mahatma Gandhi' were prefixed to National Rural Employment Guarantee Act (hereinafter known as "Act"). The Act covers the entire country with the exception of districts that have cent percent urban population.

1.2 State/UT participation

States have notified their respective Mahatma Gandhi National Rural Employment Schemes, as per the requirement of the Act. The Scheme formulated by the State Government, should provide for the minimum features specified in Schedule I of the Act. Persons employed under any State Scheme made under the Act shall be entitled to minimum facilities listed in Schedule II of the Act. The Schemes prepared by the States have to be consistent with the amendments made, from time to time, to the Act and its Schedules.

1.3 Amendment(s)

States are required to amend/ modify their Mahatma Gandhi NREG Schemes as per amendment(s) made, from time to time, to the Act and its Schedule.

1.4 Non-compliance of the Act will be an offence

Non-compliance of the provisions of the Mahatma Gandhi NREGA will be considered as an offence under the Mahatma Gandhi NREGA, thereby, attracting the provisions of section 25 of the Act.

Chapter 2

Entitlements under Mahatma Gandhi NREGA

2.1 Entitlements under Mahatma Gandhi NREGA

Mahatma Gandhi NREGA provides a number of legal entitlements to the job seekers through a series of provisions in the Act. While the Act makes provision for at least hundred days work per rural household in a year, it is the strong legal framework of rights and entitlements that come together to make the hundred days of work per year possible.

2.2 The Annual Master Circular for the FY 2021-22

The Annual Master Circular for the FY 2021-22, like the earlier versions, is organized around the major entitlements of the job seekers and the mechanisms that enable the implementing agency to implement Mahatma Gandhi NREGS.

2.3 The Annual Master Circular - a comprehensive document

The Annual Master Circular is a comprehensive document covering all aspects of implementation of Mahatma Gandhi NREG Schemes, subject to the provisions of Mahatma Gandhi NREG Act, 2005 and the Schedule I and II of the Act, as amended from time to time.

Chapter 3

Entitlement I - Right to a Job Card

Every household residing in any rural area is entitled to a Job Card which contains the names and photographs of all adult members of the household so that they can demand and receive work. The Job Card is a key document that records job seekers' entitlements under Mahatma Gandhi NREGA. It contains the updated details of work demanded and received; wages paid etc. For this reason, it is extremely important that an updated Job Card is available with the household at all times.

Entitlement to the Worker

Para 1, Schedule II: *“The adult member of every household residing in any rural area and willing to do unskilled manual work may submit their names, age and the address of the household to the Gram Panchayat at the village level in whose jurisdiction of which they reside for registration of their household for issuance of a job card.”*

Para 2, Schedule II: *“It shall be the duty of the Gram Panchayat, after making such enquiry, as it deems fit, to issue a job card within fifteen days from the date of such application.....”*

3.1 Possession of Job Cards

All the Job Cards (JCs) must remain in the custody of concerned household and possession of JC by any other person, including Mahatma Gandhi NREGS functionaries and PRIs shall be considered as a violation of the Act. If JC is taken for updation, it must be returned immediately afterwards. JC found in the possession of any Panchayat or Mahatma Gandhi NREGS functionary or anyone else, without a valid reason, will be considered as an offence punishable under section 25 of the Act. It is the duty of the District Programme Coordinator and the State Government to ensure that the JC remains in the possession of the concerned JC holder only.

3.2 Regular update of entries in the JCs

It shall be the duty of the concerned Gram Rojgar Sahayak (GRS) or authorized functionary to update the JC of all job seekers, who have demanded job, have been allocated work and received payments, within 15 days from the date of any of these events.

3.3 Verification/ Updation of Job Cards through campaigns

The States may hold time bound campaigns to verify/ update JCs on a periodic basis. It is the role of the District Programme Coordinator/ Collector and the State Government to ensure that these verification campaigns are conducted in a time bound manner. For verification/ updation of a Job Card, the following may be looked into:

- I. SECC TIN number, if any; bank account/ Post Office account number must be verified and entered into the Job Card.
- II. Either family photo or photos of workers or individual photos (preferably) of that family, duly attested by the competent authority is mandatory.
- III. Demand, allocation, work done and payment details must be updated in the Job Card.

3.4 Cancellation of Job Cards

No JC is to be cancelled in a routine manner and certainly not on the ground of non-demand / non-reporting for work. The JCs can be cancelled, after due verification, only if,

- I. The household has migrated permanently to the urban areas, or
- II. It is proved to be a duplicate, or
- III. It has been registered based on forged documents (i.e., Not issued by authorized personnel and/or issued to non-existent person or to a person on the basis of fake identity), or
- IV. The household has migrated to a different Gram Panchayat.

Further, in case a Gram Panchayat area is declared as a Municipality/ Municipal Corporation, all households residing in the area will cease to have the facilities of employment on production of the existing Job Cards. All such Job Cards shall be considered as automatically cancelled. The DPCs will ensure that these are done immediately after such notification. Concomitant changes will also be made by the concerned State Government, who will also bring this to the notice of the Ministry.

In all cases, the Programme Officer, after independent verification of the facts, may direct the Gram Panchayat to cancel the JC. All additions / deletions / cancellations must be made public, presented to the Gram Sabha / Ward Sabha, reported to the Programme Officer and updated in the MIS.

3.5 Fresh/ new Job Cards

The Programme Officer/District Programme Coordinator/ the State Government will ensure that fresh job cards are issued with the same unique number in cases where the previously issued job card is not fit for further usage. New names will be entered on the existing Job Cards in

case of new members attaining adulthood, new additions in the households due to marriage etc.

New JCs will be provided to rural households who want to work under Mahatma Gandhi NREGS but do not have a JC, after due verification by the Gram Panchayat. In case, a household migrates to a different Gram Panchayat, a new JC may be issued by the concerned Gram Panchayat.

3.6 Implementation of Indicative Framework for new Job Cards

The Ministry, in consultation with the States/ UTs has formulated and issued an 'Indicative Framework' for JC with respect to basic/ minimal requirements that should be ensured in every Mahatma Gandhi NREGA Job Card issued to beneficiaries across the country with regard to:-

- I. Content
- II. Layout
- III. Cost
- IV. Implementation.

The States/ UTs may incorporate the indicative guidelines in design and utilization of the new Job Cards. Expenditure involved for printing of new job cards, if required, will be met from administrative expenditure within the ceiling of 6% of the State's Mahatma Gandhi NREGS funds.

3.7 Pro-active inclusion of Socio-Economic Caste Census (SECC) Vulnerable households

The households that are listed as vulnerable or deprived as per the SECC should be issued Job Cards on priority. There is a possibility that many 'landless households dependent on manual casual labour for livelihood' category (as per SECC 2011), are not yet registered under the scheme. The States/ UTs should proactively reach out to these landless and manual casual labour households and register these households who do not have Job Cards and are willing to work under Mahatma Gandhi NREGS.

Chapter 4

Entitlement II - Right to Demand and Receive work within 15 Days

Entitlement to the Worker

Para 6, Schedule II:

“Every adult member of a registered household whose name appears in the job card shall be entitled to apply for unskilled manual work under the Scheme; and every such application shall be compulsorily registered, and a receipt issued with the date, which shall be entered in the computer system.”

Para 11, Schedule I:

“Work shall be provided within fifteen days, from the date of registration of the demand for work or the date from which work has been demanded in case of advance applications, whichever is later.”

4.1 Demand for Work

4.1.1 Registering demand for work is central to the implementation of Mahatma Gandhi NREGA. The Programme Officer and the Programme Implementing Agencies (PIAs) must ensure that the process of submission of applications for work is kept open on a continuous basis. Every demand for work is required to be acknowledged by a dated receipt.

4.1.2 Normally, applications for work must be submitted for at least fourteen days of continuous work and provision shall be made in the Scheme for submission of multiple applications by the same person, provided that the corresponding periods for which employment is sought, do not overlap.

4.2 Allocation of Work

4.2.1 The Programme Officer and implementing agencies must ensure that workers in need of employment under Mahatma Gandhi NREGA are provided work within 15 days of the receipt of the application or the date of demand, in case of advance application, whichever is later.

4.2.2 The mandate of the Act is to provide at least 100 days of wage employment in a financial year to every rural household whose adult

member volunteers to do unskilled manual work. The Ministry mandates the provision of additional 50 days of wage employment (beyond the stipulated 100 days) to every Scheduled Tribe Household in a forest area, provided that these households have no other private property except for the land rights provided under the FRA Act, 2006.

4.2.3 In exercise of the provisions under Section 3(4) of Mahatma Gandhi NREGA, the Central Government has decided to provide up to an additional 50 days of unskilled manual work in a financial year, over and above the 100 days assured to job card holders in such rural areas where drought or any natural calamity (as per Ministry of Home Affairs) has been notified. The notification to provide up to additional 50 days of unskilled manual work, over and above 100 days in drought or natural calamity notified rural areas, is issued by the Ministry of Rural Development as recommended by Ministry of Agriculture & Farmers Welfare.

4.2.4 As per the provisions of Para 9, Schedule I of the Mahatma Gandhi NREGA, *“adequate shelf of works shall be maintained by every Gram Panchayat to meet the expected demand for work in such a way that at least one labour intensive public work with at least one work which is suitable for particularly Vulnerable Groups especially the aged and the disabled which shall be kept open at all times to provide work as per demand.”*

According to Para 10 of Schedule I, *“while opening works in public works category, it shall be ensured that the ongoing or incomplete works should be completed first.”*

4.3 Multiple mechanisms for demand for work

4.3.1 State Governments are mandated to put in place multiple mechanisms by which rural households can submit applications for demand for work at the Gram Panchayat (GP), Block and District level.

4.3.2 The multiple channels to receive applications for work should necessarily include Programme Officer (PO), Gram Rozgar Sahayak (GRS), Panchayat Secretary / other officials in the Gram Panchayat, Sarpanch, Ward member, Anganwadi worker, Mate, Self Help Group (SHG) / Village Organization, village level revenue functionary, Common Service Centre, Producers' Group under Deendayal Antyodaya Yojna – National Rural Livelihoods Mission (DAY-NRLM) and Mahatma Gandhi NREGS Labour Group.

4.3.3 Registration of demand should necessarily include provisions through multiple modes. It shall be ensured that concerned functionaries are sensitized on these multiple channels and modes, and demand from

any one of them is considered valid and honored as per timeline of 15 days. The multiple modes include:

- a. Oral application, duly reduced to a written application of demand
- b. Written application (through specified forms / Form 6 / white paper)
- c. Telephonic application (through the Interactive Voice Response System (IVRS / Call Centers)
- d. Through Kiosks set up by the State Governments
- e. Online application (through the NREGASoft or any other web medium duly notified by the appropriate government)

4.3.4 The demand can be registered at the Gram Panchayat office, Block office, during the Rozgar Diwas as well as at the worksite.

4.3.5 The Gram Panchayat or the Programme Officer, as the case may be, shall be bound to accept valid applications of work.

4.3.6 The State may facilitate registration of demand and allocation of work at worksite through biometric or MMS facility.

4.3.7 In addition, the Ministry may facilitate direct registration of application for demand for work through a national IVRS and the NREGASoft (worker module) amongst others.

4.4 Dated Receipt

The demand for work must be followed by the issuance of a dated receipt, without fail. Immediately upon receipt of application for demand for work, the GRS/concerned Gram Panchayat level functionary shall issue a dated receipt acknowledging the same. It shall be ensured that application for demand for work received from any automated system shall result in an automatic generation of a dated receipt acknowledging the same. Non-provision of dated receipt will be considered as an offence punishable under section 25 of the Mahatma Gandhi NREG Act, 2005.

4.5 Rojgar Diwas

In order to accurately register unmet demand, effectively convey the entitlements and rights of workers and redress grievances, Gram Rojgar Diwas should be organised as a means of demand registration and grievance redressal. The District Programme Coordinator must ensure that the Rojgar Diwas is preceded by appropriate IEC activities. The Gram Panchayats must be especially oriented on the Rozgar Diwas Calendar.

4.5.1 Roles and Responsibilities for the conduct of the Rojgar Diwas are as under:

- a. The District Programme Coordinator will ensure that Rojgar Diwas is

organized according to a monthly schedule devised by the District Programme Coordinator or by the State Government. This schedule will be shared with the Ministry and will be in the public domain. Rojgar Diwas should be organised at the Gram Panchayat and/or Ward Level at least once a month.

- b. The Gram Panchayat President/designated Gram Panchayat level functionary will preside over the Rojgar Diwas. The GRS / Mate / SHG federation members will conduct and record the proceedings.
- c. The District Programme Coordinator will deploy link officers to conduct monitoring visits on the scheduled days for Rojgar Diwas. The minutes of the Rojgar Diwas will be available for public scrutiny and social audit, and data on relevant parameters will be entered in the NREGASoft to correlate with persondays generation.
- d. The State will receive the reports on the conduct of the Rojgar Diwas. The State Government will review District reports on the capture of demand on a regular basis.

4.6 E-muster Roll

E-muster Roll has been operationalized for all the Gram Panchayats. While 100% coverage is desirable, e-muster has encountered implementation challenges owing to accessibility, internet connectivity, etc. Therefore, after careful consideration, it has been decided that the State Governments may permit issuance of paper musters for specified blocks, after seeking prior approval of the Ministry. State Governments are encouraged to devise appropriate mechanisms that facilitate the registration of demand at worksites.

In pursuance of section 15 (7) of the Mahatma Gandhi NREG Act, the State Government may, by order, direct that all or any of the functions of a Programme Officer shall be discharged by the Gram Panchayat or any other local authority.

4.6.1 In specific reference to e-muster roll, the following needs to be followed;

- a) e-Muster rolls are muster rolls that can be generated using the NREGASoft with pre-printed name of the workers allocated to a worksite. They have a unique MIS generated muster roll number.
- b) Before starting a work, the Gram Panchayat shall inform the Programme Officer so that the Programme Officer can issue the required e-muster rolls.
- c) If the Programme Implementing Authority is other than Gram Panchayat, then the concerned Gram Panchayat will inform the Programme Officer, who will issue work order to the concerned Project Implementing Agency along with the required muster rolls.

- d) In case the Line Department has notified a Programme Officer i.e., Programme Officer (LD) for the department, the same function shall be performed by the concerned Officer.
- e) The e-muster rolls should be authorized by the Programme Officer/ Programme Officer (LD) and issued to Gram Panchayats / other implementing agencies, within three days from the date when the PIAs declare their intent to start the works. Only those musters that are signed/ certified by the competent authority are considered authentic for generation of pay orders (FTO). A record of muster rolls issued shall necessarily be maintained and strictly monitored. In the case of e-muster, Muster roll numbers are generated by the software and therefore, are not required to be entered in the system.
- f) For generating e-muster, following details are required to be filled:
 - I. Panchayat Name
 - II. Work Code
 - III. Date from and to
 - IV. Worker Category (unskilled or skilled/semi-skilled)
 - V. Number of workers in one muster roll
- g) As per the current provision in the MIS, Gram Panchayat may print the certified / issued e-MR by the Programme Officer using the respective log-in passwords in the NREGASoft.
- i). Consistent with the instructions issued in 2.2.6, paper musters can be issued with prior approval of the competent authority.

Chapter 5

Entitlement III – Right to Unemployment Allowance

Entitlement to the Worker

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

The daily unemployment allowance will be at a rate not less than one fourth of the wage rate for the first thirty days during the financial year and not less than one half of the wage rate for the remaining period of the financial year.

5.1 Responsibility of the State Government

Accordingly, State Governments are required to:

5.1.1 Specify the rate of unemployment allowance payable, which will not be less than one-fourth of the wage rate for the first thirty days and not less than one-half of the wage rate for the remaining period of the financial year.

5.1.2 Frame Rules governing the procedure for payment of Unemployment Allowance.

5.1.3 Make necessary budgetary provision for payment of Unemployment Allowance.

5.2 Calculation and payment of Unemployment Allowance

5.2.1 NREGASoft has been enabled to calculate Unemployment Allowance based on the data entered by the implementing agency. The detailed section on Mahatma Gandhi NREGA MIS in the present document may be referred to for further information. NREGASoft will check for cases of demand which have not resulted in provision of work within 15 days from the date of registration of demand or the date from which work has been demanded, whichever is later. The provision of work is evidenced by the date at which the muster roll is started.

5.2.2 Based on this data, the Unemployment Allowance will be calculated and placed in the login of the Programme Officer (PO) for her /

his decision in the matter. The decision of the Programme Officer will be made available on the web reports of NREGASoft. The Programme Officer will ensure that all entries relating to Unemployment Allowance are made through NREGASoft only.

5.2.3 Following the process defined in the relevant rules framed by State Government, Unemployment Allowance shall be paid to the worker(s). The State Government, District Programme Co-Ordinator (DPC) and Programme Officers will monitor this for each Gram Panchayat and also take all required remedial measures, like getting an adequate shelf of projects prepared in the Gram Panchayats. MIS Reports on payment of unemployment allowance and remedial measures taken will have to be part of the essential set of reports for monitoring at the State level.

5.2.4 The Job Card should contain the amount of Unemployment Allowance paid, if any. The Register - III (to be maintained at the Gram Panchayat) should contain requisite information of Unemployment Allowance paid to the workers.

5.3 Suggested procedure to State Governments for payment of Unemployment Allowance

The procedure should be kept very simple and may include:

5.3.1 Automatic generation of a payment order (requiring no separate sanction order) and payment of Unemployment Allowance from the State Employment Guarantee Fund (SEGF) or any other fund specified for this purpose, on the basis of the data in the Programme Management Information System(NREGASoft).

5.3.2 Payment is to be made no later than 15 days. If the decision is not taken within 15 days, then it shall be deemed as approved, from when it becomes due or else the recipients shall be entitled to compensation based on the same principles as Compensation for Delayed Payment of Wages.

5.3.3 Unemployment Allowances to be credited to Bank/ Post Office account, as in the case of wage payments etc.

5.4 Rejection of liability to pay Unemployment Allowance

The liability of the State Government to pay Unemployment Allowance to a household during any financial year shall cease as soon as

5.4.1 The work is allocated by Gram Panchayat or Programme Officer with the instruction to report for work, either by himself / herself or to depute at least one adult member of his/her household; or,

5.4.2 The period for which employment is sought comes to an end and no member of the household of the applicant had turned up for employment; or,

5.4.3 The adult members of the household of the applicant have received in total at least one hundred days of work within the financial year; or,

5.4.4 The household of the applicant has earned as much from the wages and Unemployment Allowance taken together as is equal to the wages for one hundred days of work during the financial year.

5.5 Rejection of claim to Unemployment Allowance

5.5.1 An applicant who does not accept the employment provided to her / his household; or does not report for work within fifteen days of being notified by the Programme Officer or the implementing agency; or continuously remains absent from work without obtaining permission from the concerned implementing agency, for a period of more than one week; or remains absent for a total period of more than one week in any month, shall not be eligible to claim the Unemployment Allowance payable under this Act for a period of three months thereafter but shall be eligible to seek employment under the Scheme at anytime.

5.6 Automatic Payment of Unemployment Allowance

5.6.1 Failure to take decision and to pay unemployment allowance during the prescribed time shall result in automatic payment of due amount into the account of the worker.

5.7 Workers filing for unemployment allowance

5.7.1 Wage seekers can also apply for the Unemployment Allowance at the Gram Panchayat or Block Office.

Chapter 6

Entitlement IV – Right to Plan and Prepare a Shelf of Projects

All workers have a right to participate in the Gram Sabha/Ward Sabha and decide the works and the order of priority to be taken up under Mahatma Gandhi NREGA for their Panchayat.

Entitlements to the Workers

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

Para 7, Schedule (1) of the Act: *“There shall be a systematic, participatory planning exercise at each tier of Panchayat, conducted between August to December month of every year, as per a detailed methodology laid down by the State Government. All works to be executed by the Gram Panchayats shall be identified and placed before the Gram Sabha, and such works which are to be executed by the intermediate Panchayats or other implementing agencies shall be placed before the intermediate or District Panchayats, along with the expected outcomes.”*

6.1 Preparation of Labour Budget and the Annual Convergent Planning Exercise for Identification of Projects

6.1.1 Identification of Shelf of Projects and preparation of Labour Budget (LB) estimate is an essential annual work plan document that entails planning, approval, funding and project execution modalities. Since the Shelf of Works and LBs are prepared in accordance with the provisions under sections 13 to 16 of the Mahatma Gandhi NREGA, the District Programme Coordinator has to ensure strict adherence to the principle of bottom-up approach from the stage of planning to approval of the selected shelf of projects by each Gram Sabha / Ward Sabha in the district. The District Programme Coordinator is also responsible for preparing 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.

6.1.2 The annual planning exercise for Mahatma Gandhi NREGS will be part of the Convergent Planning Exercise for the Ministry. The thrust is on

planning for works related to Natural Resource Management (NRM), agriculture and allied activities and livelihood related works on individual's land leading to sustainable livelihoods as well as provisioning of livestock shelters for the individual households. The NRM related works under Mahatma Gandhi NREGS shall be taken up in convergence with Pradhan Mantri Krishi Sinchayee Yojana (PMKSY), Integrated Watershed Management Programme (IWMP) and Command Area and Water Management (CAD&WM) schemes for better outcomes of the water conservation and water harvesting measures. Technical inputs for planning shall be drawn from the resources available in the district under Mahatma Gandhi NREGS, CSO partners and other line department agencies. In case of planning for NRM works, the technical inputs will be drawn from the joint pool of technical personnel of IWMP in Watershed Cell cum Data Centre (WCDC), Mahatma Gandhi NREGS unit, Water Resource Department and the Agriculture Department. The technical inputs relating to Excavation, Renovation & Modernisation (ERM) / water bodies may also be sought from Regional Office of Central Ground Water Commission (CWC).

6.1.3 The Self-Help Groups (SHGs) and Producers' Groups under DAY-NRLM will be closely involved in the planning especially in case of implementation of watershed projects under Mahatma Gandhi NREGS.

6.1.4 The Gram Panchayat, while deliberating and finalizing prioritization of shelf of projects, will keep Micro watersheds of 500-1000 hectares that often comprise 1-10 Gram Panchayats, in perspective. To facilitate evidence based scientific NRM planning process, the recommended work plan on Watersheds/ Command Area approach as approved in the District Irrigation Plan will be sent to all the concerned Gram Panchayats for community validation and vetting. The final DPR, reflecting all community suggestions will then be recommended by all Gram Sabhas of all Gram Panchayats involved in the Watershed/ Command Area. The process of creating a community organization at the watershed level will also commence simultaneously so that a community led planning and implementation structure is in place well before financial resources are committed for the project.

6.1.5 The Gram Panchayat should also synchronize the shelf of projects with Gram Panchayat Development Plan (GPDP) so that all Mahatma Gandhi NREGS works are necessarily part of the GPDP.

6.1.6 Proceedings of each Gram Sabha/Ward Sabha in which the respective shelf of projects for the GP has been approved, have to be uploaded as an attachment to the respective LB in the NREGASoft.

6.1.7 The State Government is also required to furnish a certificate to the effect that the provisions made in the Mahatma Gandhi NREGA for preparation of Shelf of Works and LB have been taken into account and a bottom-up approach has been adhered to in the preparation of Shelf of Works.

6.1.8 The Labour Budget should comprise a month wise anticipated quantum of demand for work along with a plan that outlines the quantum and schedule of works to be provided to those who demand work.

6.1.9 Steps in the Labour Budget Preparation and Consolidation: The District Programme Coordinator will ensure estimation of anticipated demand for unskilled manual work in the district. The assessment of need for asset creation through Mahatma Gandhi NREGA is to be undertaken at the community level, by the Gram Panchayat through participatory processes. The outputs of these processes need to be consolidated at the Gram Panchayat level and presented before the Gram Sabha for approval.

- a) The plan must assign priorities to the various identified works.
- b) The sub steps in this are:
 - i. Estimation of Demand
 - ii. Identification of Needs
 - iii. Identification of Resource Envelope
 - iv. Preparation of Draft Development Plan
 - v. In such cases where the GP has been identified for GIS based planning, all works under Mahatma Gandhi NREGS should have been identified using GIS/RS tools in a saturation mode. The GP resolution shall also indicate the phasing under which the works are to be taken up.
 - vi. Approval by the Gram Sabha/ Ward Sabha.
- c) **The Role of the Gram Panchayat:** The Gram Panchayat is to submit the annual plan approved by the Gram Sabha to the Programme Officer.
- d) **The Role of the Programme Officer:** The Programme Officer is to scrutinise the annual plans on the parameters of whether the works fall under the list of permissible works, and whether the overall wage material ratio is maintained. The Programme Officer then consolidates these plans in the Block Plan and submits it to the Block Panchayat for approval.
- e) **Role of other Implementing Agencies:** In case works are to be executed by agencies other than Gram Panchayats, these works shall be placed before the intermediate or district Panchayats along with expected outcomes. In any case all such approvals shall be

communicated to the Gram Panchayat before they are taken up.

- f) **Role of the Block Panchayat/Intermediate Panchayat:** The Block and the Intermediate Panchayats consider and approve the Labour Budget proposed by the Programme Officer. The Block / Intermediate Panchayat then submit the approved plan to the District Programme Coordinator.

6.1.10 Role of District Programme Coordinator (DPC): The Block plans will be consolidated and approved at the district level. The district will be the synergizing unit for convergent planning under the leadership of the DPC, wherein, the DPC should ensure that the Annual Action Plans relating to Mahatma Gandhi NREGS, IWMP and PMKSY are coordinated in such a way that with the convergence of the ongoing schemes in the area, a comprehensive project of village/ watershed/ command area, incorporating/ integrating all the works/ activities required for the integrated development of the village/ watershed/ CAD approach is prepared. The DPC will ensure that the NRM component of Labour Budget of Mahatma Gandhi NREGS is essentially made part of the District Irrigation Plan (DIP) in consultation with Central Ground Water Board (CGWB), National Remote Sensing Centre (NRSC), Central Water Commission (CWC), Water Resources and the Agriculture Departments. The consolidation of Block plans will be followed with an approval process. For approval at the district level, for all the works planned to be implemented by the Gram Panchayats and other IAs, the 60:40 ratio in wage and material must be maintained at the district level. District Programme Coordinator should ensure that at least 60% of the works taken up at the district level, in terms of cost, shall be for creation of productive assets directly linked to agriculture and allied activities through development of land, water and trees. The DPC/ Collector will further ensure that the planning for works is such that at least 65 % of expenditure under Mahatma Gandhi NREGS is on NRM works in FY 2020-21, in the identified 2129 Blocks under Mission Water Conservation (MWC) rural Blocks of the country. The MIS is enabled to monitor the performance in these blocks.

6.1.11 Role of State Government: Similar consolidation and approval process should also be undertaken at the State Level. The States/ UTs are advised to incorporate the advancement in space technology and remote sensing to take up GIS based planning and to also ensure that all the permissible works under Mahatma Gandhi NREGS are identified in saturation mode and are included in the plan for implementation in a phased manner. The State Governments should ensure that in such cases where Gram Panchayat is the implementing agency, the works are ratified by the concerned Gram Sabha. In case of implementing agencies being other than the Gram Panchayat, the works should have been ratified by the intermediate or the District Panchayats along with the expected

outcomes.

6.1.12 Role of Empowered Committee (EC) of the Ministry: State Governments as well as the Governments of Union Territories should make efforts to present a realistic labour budget. The States and Union Territories are required to submit their Labour Budget proposal along with execution plans and strategies to the Empowered Committee of the Ministry every year. The role of EC is to pragmatically consider the proposal and arrive at an indicative LB for the State/UT through review of the performance, the planning process adopted, appreciation of the initiatives and strategies of the State as well as factoring the requirement of the State in terms of poverty (on the basis of deprivation figures of the State/ UT as per Socio Economic Caste Census, 2011), natural calamities like drought etc. The LB, thus arrived at is in no way a cap on actual performance. The States/UTs can exceed their LB, if there is demand on ground.

6.2 Focus on Vulnerable households and Communities

There should be special focus on vulnerable households and communities while preparing estimates for anticipated demand, list of works on individual land and list of other works that provide direct individual benefits. The Convergent Planning Exercise shall make use of automatically included and deprived Households of SECC to ensure full coverage of poor and vulnerable households.

6.3 Focus on Climate Change

Infrastructure built under Mahatma Gandhi NREGS leads to increased water availability for irrigation, groundwater recharge, increased agricultural production and carbon sequestration. The Ministry of Environment, Forest and Climate Change recognizes Mahatma Gandhi NREGA as one of the 24 key initiatives to address the problem of climate change, while simultaneously improving the livelihoods of the poor, particularly the Category A activities, which are public works relating to natural resource management.

Planning and design of works under Mahatma Gandhi NREGS should take into account, impacts of climate change in order to ensure resilience of vulnerable rural communities and make the benefits sustainable in the long run. Specifically, the following things should be ensured:

- I. Historical and projected climate change data, especially incidence of droughts and floods, along with vulnerability assessment at the district, block or gram panchayat level should be used in the planning and design of Mahatma Gandhi NREGS works.
- II. Different kinds of complementary Natural Resource Management

(NRM) work such as land development with plantation on the bunds, farm ponds and compost pits should be combined, in order to ensure durability of assets and resilience of communities that depend on such assets.

6.4 Gram Panchayats as custodian of shelf of works

Where the Gram Panchayat is the implementing agency, all works shall mandatorily be approved by the Gram Sabha. The Gram Panchayat is the custodian of the shelf of projects and all PIAs working in the Gram Panchayat should report their plans to the Gram Panchayat, which should duly incorporate those in the annual plan of Mahatma Gandhi NREGS. For the works implemented by PIAs other than Gram Panchayat, approval may be obtained from the Block/ Intermediate/District Panchayat, depending on the level of engagement. Gram Panchayat level shelf of projects should be at least two times the anticipated demand for employment.

6.5 Expected outcomes

The expected outcomes from executing each work will mandatorily be part of the estimate. The asset-wise expected outcomes may be seen at para 7.12.2.

6.6 Entry of Works into MIS and implementation of works as per decided priority

Works will be entered on the MIS as per the order of priority decided in the Gram Panchayat/ Intermediate Panchayat/ District Panchayat. The works will be implemented in accordance with the priority decided by the Gram Panchayat/ Intermediate Panchayat/ District Panchayat.

6.7 Convergence

There are immense possibilities of convergence both at State and District level with departments/schemes like agriculture, forest, horticulture, fisheries, sericulture, animal husbandry, FFC/SFC grants to Panchayat, irrigation, minerals, NRLM, PMAY, MPLADS, Railways, DWS, School Education etc. There can be two kinds of convergences:-

(1) Where the converging department provides its technical know-how to Mahatma Gandhi NREGS, (2) Where the converging department also provides funds for convergence with Mahatma Gandhi NREGS e.g., AWC buildings. Even in this case, there are two ways of converging funds. In one method, the converging department can deposit its funds with SEGF and the works are completed using both the funds. In the second method, the converging department and Mahatma Gandhi NREGS clearly identify the items to be completed by their own funds respectively such that the work can be completed. Works identified under convergence plan shall be approved by the competent Panchayat i.e., the Gram Panchayat/

Intermediate Panchayat/ District Panchayat level, before being included in the Shelf of Projects. If the work identified for convergence is to be taken up after the appropriate Panchayat has approved the Annual Action Plan, then such works can be placed before the competent Panchayats for their approval. After such approval, the works will become part of the Annual Action Plan. The State's Annual Action Plan shall clearly reflect the convergence carried out with the various departments and schemes in the following format:

State Convergence Framework

Sl. No.	Department	Programme/Scheme	Financial convergence			Technical convergence
			Total Cost	Mahatma Gandhi NREGS funds	Converging Dept. funds	

6.7.1 Integrated planning, by converging the resources available under seven rural development schemes viz. Mahatma Gandhi NREGS, Deendayal Antyodaya Yojana - National Rural Livelihoods Mission (DAY-NRLM), Pradhan Mantri Awaas Yojana – Gramin (PMAY-G), PMGSY and Shyama Prasad Mukherji Rurban Mission (SPMRM) is encouraged.

6.7.2 The synergy of DAY-NRLM and Mahatma Gandhi NREGS programmes should be utilised by facilitating the farmers identified under Mahila Kisan Sashaktikaran Pariyojna (MKSP) and other sustainable agriculture-based interventions taken up under DAY-NRLM to create and access these assets under Mahatma Gandhi NREGS. A concerted effort should be made to facilitate these households (HHs) access the following assets under Mahatma Gandhi NREGS.

- i. Farm Ponds, dug wells and other water harvesting structures,
- ii. Vermi/ NADEP compost pits,
- iii. Cattle sheds, Goat sheds, Poultry sheds, Pig-sty etc.

The States need to identify the beneficiaries, map the existing Job Card holder families, issue new Job Card to households that do not have Job Card but are willing to work under Mahatma Gandhi NREGS, facilitate inclusion of work and demand in Annual Action Plan of the Labour Budget and allocation of works to the MKSP/DAY-NRLM women farmers with Job Cards.

The Cluster Level Federations constituted under the Mission could also act as the Programme Implementing Agencies. This could be especially helpful for livelihood enhancing Category B (individual) assets. Guidelines have been issued recently to involve the CLFs in raising nursery/plantation of Moringa. Further, guidelines are in the pipeline for

facilitating CLFs role as PIAs.

6.7.3 Convergence of Mahatma Gandhi NREGS with other Department/Ministry schemes:

Following is a list of activities / works that can be taken up under Mahatma Gandhi NREGS in convergence with schemes of other Department(s) / Ministr(y/ies). The relevant guidelines issued by Government of India are indicated below:-

1. Anganwadi Centre (AWC):

It is a convergence of Mahatma Gandhi NREGS and Ministry of Women and Child Development (MoWCD). The joint convergence guidelines signed by Secretary, DoRD, Secretary MoPR and Secretary MWCD for construction of 4 lakh Anganwadi Centres across the country was issued on 17th February 2016, which explains the modalities of the convergence. These guidelines have been amended by MoWCD through their letter No. 14/1/2018 - CD-11 dated 24th April 2018. However, MoRD has agreed to converge with MoWCD as per the guidelines dated 17th February 2016 and can be seen at 'Circular/Guidelines' caption of Convergence on NREGASoft (<http://nrega.nic.in>).

2. Rural Connectivity:

It is a convergence of Mahatma Gandhi NREGS and PMGSY, both of MoRD. The joint guidelines between Mahatma Gandhi NREGS& PMGSY were issued vide Ministry letter No. Dy. 178/SRD/09-Mahatma Gandhi NREGA dated 9thFebruary 2009 and further revised vide letter No. L-11060/1/2011-MGNREGA dated 7th November 2013, which explains the modalities of the convergence and can be seen at 'Circular/Guidelines' caption of Convergence on NREGASoft (<http://nrega.nic.in>).

3. Sericulture:

It is a convergence of Mahatma Gandhi NREGS and Ministry of Textiles. The 'Guidelines for taking up of host plants of Silkworms through convergence of Mahatma Gandhi NREGS and Scheme of Catalytic Development Programme (CDP)', jointly issued by Ministry of Rural Development & Ministry of Textile dated 8thOctober 2013, explains the modalities of the convergence and can be seen at 'Circular/Guidelines' caption of Convergence on NREGASoft (<http://nrega.nic.in>).

4. Railways:

It is a convergence of Mahatma Gandhi NREGS and Ministry of

Railways. The Ministry of Rural Development has issued advisory vide letter No. J-11017/42/2013-Mahatma Gandhi NREGA (UN) dated 6th April 2018, which explains the modalities of the convergence and can be seen at 'Circular/Guidelines' caption of Convergence on NREGASoft (<http://nrega.nic.in>).

5. Rubber Plantation:

It is a convergence of Mahatma Gandhi NREGS and Rubber Board. The guidelines issued by Rubber Board, dated 2nd August 2013, explain the modalities of the convergence and can be seen at 'Circular/Guidelines' caption of Convergence on NREGASoft(<http://nrega.nic.in>).

6. Coconut Plantation:

It is a convergence of Mahatma Gandhi NREGS and Coconut Development Board / Other Central initiatives. The 'Guidelines for taking up coconut cultivation through convergence of Mahatma Gandhi NREGS and Area expansion scheme of Coconut Development Board', issued in May 2014, and 'Guidelines for replanting & rejuvenation of coconut gardens through convergence of Mahatma Gandhi NREGS and Replanting & rejuvenation scheme of Coconut Development Board' explain the modalities of the convergence and can be seen at 'Circular/Guidelines' caption of Convergence on NREGASoft (<http://nrega.nic.in>).

7. Aquaculture:

It is a convergence of Mahatma Gandhi NREGS and Scheme under Integrated Development and Management of Fisheries of then Department of Animal Husbandry, Dairying & Fisheries (MoA&FW). Joint guidelines issued on 9th November 2017, vide letter number F. No. 27035/22/2016-FY (IV), explain the modalities of convergence and can be seen at 'Circular/Guidelines' caption of Convergence on NREGASoft (<http://nrega.nic.in>).

8. Fodder Farms:

It is a convergence of Mahatma Gandhi NREGS and Department of Animal Husbandry & Dairying (DAHD). Joint guidelines issued on 26th June 2020, vide letter number F. No. L- 15060/11/2020-RE-VII, explain the modalities of convergence and can be seen at 'Circular/Guidelines' caption of Convergence on NREGASoft(<http://nrega.nic.in>).

9. Community Sanitary Complexes (CSCs)

It is a convergence of Mahatma Gandhi NREGS and Department of Drinking Water & Sanitation (DoDWS). Joint guidelines issued on

6th July 2020, vide letter number L- 13060/48/2019-RE-VII, explain the modalities of convergence with SBM (G) and can be seen at 'Circular/Guidelines' caption of Convergence on NREGASoft (<http://nrega.nic.in>). Unskilled labour component upto 230 persondays for construction of CSCs will be covered under Mahatma Gandhi NREGA.

10. Medicinal Plants

It is a convergence of Mahatma Gandhi NREGS and National Medicinal Plants Board (NMPB), Ministry of AYUSH. Joint Guidelines for convergence with National Medicinal Plants Board (NMPB), Ministry of AYUSH and DoRD have been issued, vide letter number L-13060/05/202-21-RE-VII dated 11.08.2021, to promote plantation of medicinal plants under Mahatma Gandhi NREGS. The modalities of convergence and can be seen at 'Circular/Guidelines' caption of Convergence on NREGASoft (<http://nrega.nic.in>).

11. Horticulture

It is a convergence of Mahatma Gandhi NREGS and Department of Agriculture & Farmers Welfare (DoA&FW). Joint Guidelines with Department of Agriculture, Cooperation & Farmers Welfare (DoAC&FW) have been issued, vide letter no. L-13060/11/2020-RE-VII, dated 14.01.2021, to promote horticulture. The guidelines will help fulfil the need of technical expertise, good quality plants and training support in connection with promotion of horticulture for livelihoods. The modalities of convergence and can be seen at 'Circular/Guidelines' caption of Convergence on NREGASoft (<http://nrega.nic.in>).

12. Nutri Garden

It is a convergence of Mahatma Gandhi NREGS and DAY-NRLM. Guidelines have been issued on 04.05.2020 for promoting nutri-garden for individual beneficiaries and community in convergence with State Scheme and NRLM. Permissible activities promoting nutri -garden like land leveling, well, plantation activities, soak pit, recharge pit, cattle shelter, goat shelter, piggery shelter, poultry shelter, infrastructure for azolla cultivation, composting infrastructures, horticulture trees, fishery pond. These activities can be taken in rural areas while dovetailing with related Departments for supports like seeds etc. The modalities of convergence and can be seen at 'Circular/Guidelines' caption of Convergence on NREGASoft (<http://nrega.nic.in>)

13. Boarder Road Organization

Mahatma Gandhi NREGS and Ministry of Defense have issued Joint

advisory on 12th November, 2021, vide letter number J-11017/06/2021-RE-VII, which explains the modalities of convergence for construction of roads in border areas mostly keeping the defense and strategic consideration of the nation. Border Road Organization (BRO) will be implementing agency and only the unskilled labour component will be made by Mahatma Gandhi NREGA. The technical guidance and supervision modalities will be provided by the BRO, who will also ensure monitor quality of works. Quality standards of the roads should conform to codes of Indian Road Congress (IRC) or PMGSY or BRO, whichever is appropriate. The administrative sanction will be made by the DPC, Mahatma Gandhi NREGS and the technical sanction will be made by the BRO.

As per the Gazette notification no 2976, dated 7th July 2022, maintenance of tunnel and bridges constructed by the Border Roads Organization” are also included as permissible works under Mahatma Gandhi NREGA.

14. Moringa /Drum Stick Plantation

It is a convergence of Mahatma Gandhi NREGS and NRLM. Joint advisory on promotion of Moringa/Drum Stick in convergence with DAY-NRLM/SRLM have been issued on 27th September 2021, vide letter number K-11060/05/2021-22/LH/Moringa. All non-negotiables (Social Audit for all works) under Mahatma Gandhi NREGA will be followed while taking up activities for promotion of Moringa/Drum Stick plantation. The monitoring of progress should be done at the State/UT level by State Secretary, SRLM and Commissioner, Mahatma Gandhi NREGA. The detailed modalities have been mentioned in the advisory for promotion of Moringa/Drum Stick plantation.

6.7.4 Construction of Gram Panchayat Buildings:- Construction of building of Gram Panchayat is a permissible work. A Gram Panchayat Building may be constructed with a maximum expenditure of Rs. 20 lakh under Mahatma Gandhi NREGS. However, State may explore convergence with any other line department, Finance Commission Funds (wherever applicable) to construct a Building of a Gram Panchayat within a ceiling of Rs.20 lakh.

6.8 Suggested timelines for planning

Action to be Taken	Time
Launch of Gram Panchayat level planning process and discussion of the planning process by Gram Sabha/Ward Sabha.	2 nd October

Special Gram Sabha for approval of the Gram Panchayat level annual action plan.	3 rd October to 30 th November
Submission of Gram Panchayat Level Plan to the Block Panchayat	By 5 th December
Action to be Taken	Time
Approval of Block Level Consolidated Annual Plan by Block Panchayat and submission of the same to District Programme Coordinator/ Collector (The consolidated Labour Budget including all interventions proposed for the Block level should be approved by the Block Panchayat / Intermediate Panchayat)	By 20 th December
Presentation of Block Plans by Programme Officer before DPC in the suggestive format circulated by the Ministry and appraisal of same by the DPC.	By 20 th January
Presentation of District Annual Plan and LB to District Panchayat by the District Programme Coordinator/ Collector (all interventions proposed for the district should be approved at the district level)	By 21 st January
Approval of District Annual Plan by the District Panchayat and submission of the same to State Government. The DPC/ ADPC will present the plan before the State/ UT Government in the suggestive format circulated by the Ministry and the same will be appraised before collation into State Plan.	By 31 st of January
Submission of Labour Budget to the Central Government in the suggestive format circulated by the Ministry.	By 10 th February
Meetings of the Empowered Committee and finalisation of the LB	20 th February onwards
Communication of the LB to the States by Ministry and further by the States to Districts, Blocks, and Gram Panchayats	By 31 st March

Chapter 7

Entitlement V- Works under Mahatma Gandhi NREGA

The worker has to be allocated to a worksite preferably within 5 km of her/ his residence. Work has to be definitely provided within the Block. If work is allocated to a worker beyond 5 km of his residence, the worker has a right to get a travel allowance.

Para 18, Schedule II of the Act: *“As far as possible, the employment shall be provided within a radius of five kilometres of the village where the applicant resides at the time of applying.”*

Para 20, Schedule II of the Act: *“In case the employment is provided outside the radius specified in paragraph 18, it must be provided within the Block, and the labourers shall be paid ten per cent of the wage rate as extra wages to meet additional transportation and expenses for living.”*

7.1 Work Execution under Mahatma Gandhi NREGA

The mandate of the Act is to provide not less than one hundred days of unskilled manual work as guaranteed employment in a financial year to every household in rural areas as per demand, resulting in creation of productive assets of prescribed quality and durability, to strengthen the livelihood resource base of the poor.

To strengthen the livelihood resource base of the poor, the focus of the scheme is on different kinds of works as elaborated in Para 4 of Schedule – I of the Act.

7.1.1 Implementing Agencies

As per the Mahatma Gandhi NREGA, ‘implementing agency’ includes any department of the Central Government or a State Government, a Zila Parishad, Panchayat at intermediate level, Gram Panchayat or any local authority or government undertaking or non-governmental organization authorized by the Central Government or the State Government to undertake the implementation of any work taken up under a Scheme. User Associations recognised by the State Government may also be Implementing Agencies. At least fifty percent of the works in terms of cost shall be allotted to GPs for implementation.

The officer of a Line Department at the Block/ District level can also work as Programme Officer (Mahatma Gandhi NREGA), who will be referred to as PO(LD).

For enhanced participation of women in Mahatma Gandhi NREGA implementation, efforts should be made to progressively engage Federations of Women Self-help Groups as Project Implementing Agencies (PIA) at the Gram Panchayat/ Block/ District level.

7.1.2 Wage-Material Ratio

As per Para 20 of Schedule-1, Mahatma Gandhi NREGA, "For all works taken up under the Scheme, by the Gram Panchayats and other implementing agencies, the cost of material component including the wages of the skilled and semi-skilled workers shall not exceed forty percent at the District level."

7.1.3 Use of Machines

Para 22 of Schedule-1, Mahatma Gandhi NREGA, lays down that "*As far as practicable, works executed by the programme implementing agencies shall be performed by using manual labour and no labour displacing machines shall be used.*" However, there may be activities in executing works which cannot be carried out by manual labour, where use of machine may become essential for maintaining the quality and durability of works. A suggested list of machines which can be used under Mahatma Gandhi NREGA is given at [Annexure-II](#).

The conditions for use of above mentioned machines are:

- a) Use of machines listed above will be part of technical sanction in the estimates and approval for use of machinery must be sought from the DPC or competent authority. The operation of such machines should be duly recorded/ documented in each such case and be made part of the case record.
- b) The use of machinery for compaction should be factored in while calculating output for relevant item of unskilled work and SOR should be revised to remove duplicity of same activity with machine and labour. It is recommended to use separate SOR for unskilled manual work, wherein compaction is done by use of machinery.
- c) The estimate of Mahatma Gandhi NREGA work should contain machine rate, as per the prevailing Schedule of Rates (SOR) of the State/line departments in the area.
- d) Such works must be specifically taken up for Social Audits. Details of use of machines and their estimated cost, as well as the purpose for which machines were used should be mandatorily displayed on the worksite display board in local language. In case instances of violation of instructions relating to use of machines are reported in Social Audit/ by NLM or as a complaint then no fund shall be allowed from Centre for such project.

In case the machines are required to be installed for repeated use in the operations, like production of building materials (CSEB, Fly Ash Bricks, Paver Blocks etc.) efforts must be made to procure such machines from sources other than Mahatma Gandhi NREGA as convergence support from the participating programme.

In any case before commencing this activity, it must be ensured that the fly ash bricks, Paver block etc. are being produced at a cost that is competitive with the market rate. While calculating the cost of production of building materials, the cost of machine will be included suitably i.e., it will be amortized.

7.1.4 Outcome Orientation of Works

Para 13 (c) of Schedule-I, Mahatma Gandhi NREGA, provides that each work proposed to be taken up under Mahatma Gandhi NREGA shall have a summary of the estimate, design and a technical note that indicate the expected outcome from implementing the work.

7.1.5 Estimates/Design Preparation and Technical Vetting by Superior Authorities

It should be ensured that the technical person authorised to prepare estimates and design of the works to be executed under Mahatma Gandhi NREGS are competent and possess the requisite knowledge for same. In case the technical expertise is not available in-house, the technical resources from concerned line department may be sought. Existing technical staff under Mahatma Gandhi NREGS may be trained for preparation of such estimates by the experts in the concerned line departments. It should be ensured that no technical sanction is issued without mentioning the estimated period of completion and expected outcomes in it.

A protocol for sanctioning of scheme based on technicalities involved and cost of the project/ work should be notified by the States to ensure proper estimation and uniformity. Further, vetting of estimate designs by superior technical authority/ personnel shall be mandatory and preferably the concerned superior personnel should be from concerned line agency that generally executes such works.

The estimates and requirement of works which are highly technical in nature and involve high cost (more than Rs.20 lakh), such as strengthening of river embankment, desilting of river / canal, cascading of MI tanks, underground drainage, lining of canal etc., should be vetted by the irrigation / concerned competent department before being

approved under Mahatma Gandhi NREGS.

SECURE (Software Estimate Calculation Using Rural Employment): The SECURE is an online estimate calculation software developed for preparation of estimates at all the levels in Mahatma Gandhi NREGS. The Technical sanction and Administrative Sanction of the estimates will be online process.

Any work, whose outcome/benefit depends on the completion of the work in its entirety, shall not be split into smaller works e.g., if desilting of a canal is to be carried out for 10 km, then its estimate will not be split into smaller parts.

7.1.6 Production of building materials

For many works that are permitted under Mahatma Gandhi NREGA, bricks, tiles, paver blocks, etc., are used. The production of such building materials can provide employment to unskilled labour. The production of building material required in execution of Mahatma Gandhi NREGS works has been permitted as follows; such production will not be a 'standalone' activity i.e., building material production under Mahatma Gandhi NREGS shall be undertaken to be used for works under Mahatma Gandhi NREGS and is neither to be sold in the open market nor to be used in any other Government Scheme. Before taking up the production of building materials, it will be ensured that the cost of production is competitive with the market rates.

7.1.7 Procurement of Materials under Mahatma Gandhi NREGA The procedure for making public procurement must conform to the following:

- a) While procuring material/items, principles indicated in the General Financial Rules of Gol or the State Financial Rules should be scrupulously followed and all related records should be kept meticulously for scrutiny by any authority, or by the public.
- b) All procurement orders must be approved by the competent State government official on whom such financial powers are vested. In no case, shall such a functionary be below the rank of Block Development Officer. Such financial powers shall not be delegated further.
- c) If some items are to be used across the entire block e.g., bricks, reinforcement bars etc., then the requirement from each GP for the entire financial year may be aggregated at the block level. The BDO shall call a tender for such aggregated items so that materials are procured at competitive rates and economies of scale are achieved. The BDO shall approve the vendors along with rates for procurement of the aggregated items. In all such cases, the GPs may procure the material at approved rates through vendors approved by BDO. The

- States can also procure such aggregated items either at the District or the State level after approval of the Principal Secretary in charge of Mahatma Gandhi NREGS.
- d) The specifications in terms of quality, type etc., as also the quantity of goods and services (semi -skilled and skilled labour, excluding the services of mate) to be procured are clearly spelt out keeping in view the specific needs, to meet the basic needs of the implementing agencies, without including superfluous and non- essential features. The specification of the building material mentioned in the tender document should be taken from the approved SoR of the State. The specifications of Non-SoR items shall be approved by the authority one step above the procuring authority or any other authority specified by the State in this regard.
 - e) Excess procurement of material should be avoided. The material must be ordered for delivery at such a time that it can be consumed soon after its delivery. In no case the material procured should be lying idle for more than a month after its supply.
 - f) The payment of material procured shall commence only after the labour muster rolls have been cleared for payment i.e., wage payment must precede the payment of material for that work.
 - g) Offers should be invited following a fair, transparent and prescribed procedure;
 - h) The PIA should be satisfied that the selected offer adequately meets the requirements in all respects;
 - i) The PIA should satisfy itself that the price of the selected offer is reasonable and consistent with the quality required;
 - j) At each stage of procurement, the concerned PIA must place on record, in precise terms, the considerations which were taken into account while taking the procurement decision.
 - k) The items/material proposed to be procured should strictly be for the permissible works under Mahatma Gandhi NREGS.
 - l) All procurement made should be entered in the MIS for monitoring i.e., quantity procured, total amount spent, the work/scheme for which the material has been procured, date of delivery of material etc.
 - m) In case of individual beneficiaries, engaged in horticulture and plantation, the procurement of planting material will be made by the beneficiary from Government nurseries, private nurseries approved by the Government, at the rates fixed by the Committee headed by the DPC.
 - n) Materials required for the individual works on private lands such as farm ponds, dug wells, IHHLs etc. may be procured by the beneficiary households at the rates approved by the competent authority, from any vendor having GST number.
 - o) The procured material should be stored properly and the quantity thereof will be entered in a stock register. The material consumed and

- the material remaining should also be recorded in the stock register.
- p) If the rate obtained for building materials is more than the SoR, then the approving authority will be one level above the tender finalizing authority.

7.2 Types of Works

List of permissible works:

7.2.1 The Schedule – I of the Act provide list of permissible works categorised into 4 parts. Based on the various works mentioned in the Schedule, the Management Information System (MIS) has listed 45 categories of works covering 266 types of works permissible under the Programme (It is also available as [Annexure-I](#)).

Each work has been sub-classified according to the ownership, action proposed on the work and two further qualifiers, which elaborate the intended usage and materials used. Based on above combination of work, ownership and qualifiers, there are 266 combinations of works which are permissible under

Mahatma Gandhi NREGS. Of this, 182 works are related to Natural Resource Management of which 85 are water related works. 166 works are related to agriculture and allied activities. The MIS has been enabled to generate complete description of each possible work in terms of various combinations of above-mentioned categories within the framework permissible works as per provisions of the Schedule-I (attached as [Annexure-IV](#)).

7.2.2 Non-permissible Works

Works which are non-tangible, not measurable and repetitive in nature shall not be taken up under Mahatma Gandhi NREGS.

7.3 Works Focusing on Agriculture and Allied Activities

The proviso below Sub Para (2) of Para 4 of Schedule 1, Mahatma Gandhi NREGA, lays down that, *“Provided that the District Programme Coordinator shall ensure that at least 60% of the works to be taken up in a district in terms of cost shall be for creation of productive assets directly linked to agriculture and allied activities through development of land, water and trees.”* With the thrust on development of livelihoods, works prioritised in the convergent planning process for individual beneficiaries will be given priority.

The list of Mahatma Gandhi NREGA works directly linked to Agriculture and allied activities as per the Schedule-I of Mahatma Gandhi NREGA are given in [Annexure III](#).

7.4 Natural Resource Management Works - Mission Water Conservation (MWC)

7.4.1 A convergence Framework for scientific planning and execution of water management works with the use of latest technology has been mandated in consultation with an agreement of the Ministry of Water Resources, River Development & Ganga Rejuvenation and the Ministry of Agriculture and Farmers Welfare. The focus will be on 2129 Blocks identified under MWC.

7.4.2 In pursuance of Schedule-I of Mahatma Gandhi NREGA, 266 kinds of works/ activities have been identified as permissible works, of which 182 kinds of works relate to NRM alone and out of the 182 NRM works, 85 are water related. 166 of the total works are related to Agri and Agri-Allied works.

7.4.3 The works taken up in Mahatma Gandhi NREGS should change from taking up individual, stand-alone works in a typical 'relief works mode' to an INRM perspective. Planned and systematic development of land and harnessing of rainwater following watershed principles should become the central focus of Mahatma Gandhi NREGS work across the country to sustainably enhance farm productivity and income of poor people. Even the works on private lands should be taken up following the principles of watershed management in an integrated manner.

7.4.4 Technological support shall be taken from National Remote Sensing Centre, ISRO for identification and holistic planning of permissible works to be taken up in the watersheds using GIS Technology (BHUVAN). The GIS plans shall be comprehensive ones incorporating all eligible works under Mahatma Gandhi NREGS and the same shall be implemented in a phased manner.

7.4.5 Central Ground Water Board, a storehouse of information related to groundwater resources and having technical expertise available at regional/ State level on designs and structures suitable/ required for water stressed blocks based on their geomorphological and climatic zone, should be consulted for planning, monitoring and execution of structures impacting ground water resource.

7.4.6 Watershed management works can be taken up independently under Mahatma Gandhi NREGA where there is no IWMP project sanctioned/proposed, subject to the conditions that:

- 1) Watershed Management works will be taken up only after a comprehensive assessment of the entire watershed in the GP and shall address all issues of soil erosion, rain water retention and afforestation;
- 2) Stand-alone works in the above category without a comprehensive watershed plan shall not be permitted;
- 3) Efforts to complete structures in one working season will be made rather than carrying on works for many years;
- 4) The comprehensive watershed plan shall be prepared in accordance with the concepts of ridge to valley treatment. It is recommended to use the satellite imagery for this planning work. GIS technology should be used for the watershed planning (refer Chapter -22);
- 5) For selection of the appropriate sites and preparing the above plans, the Engineers/Technical Assistants and Mates of Mahatma Gandhi NREGS at Block and GP level would be trained and supported by the State Level Nodal Agency (SLNA) of IWMP and technical personnel of WDC, the cost of which would be met by the Administrative cost of Mahatma Gandhi NREGS. E-Saksham, the massive open online course is available on NREGASoft, which can be used by the technical functionaries for enhancing their capacity for GIS based planning;
- 6) Watershed works will preferably be taken up in a cluster mode.

7.4.7 Watershed management works under Mahatma Gandhi NREGA in convergence with IWMP- wherever IWMP project is already sanctioned, it must be ensured that the material intensive works are taken up under IWMP, and all the other labour intensive NRM works are done under Mahatma Gandhi NREGS. Under no circumstance there shall be duplication or double counting of works. It shall be the responsibility of the Programme Officers of Mahatma Gandhi NREGS and IWMP to ensure this convergence and follow all non-negotiables and processes of Mahatma Gandhi NREGA.

The Department of Land Resources has transferred uninitiated projects and projects in preparatory phase under Pradhan Mantri Krishi Sinchayee Yojana (WDC-PMKSY) to the respective States to take them up under the respective States' budget. States are requested to give priority for taking up these projects in convergence with Mahatma Gandhi NREGS following due procedure. The communication by the Department of Land resources for the projects are available on the below link:

i. Uninitiated Projects-

https://nrega.nic.in/netnrega/writereaddata/Circulars/2387Details_of_34_5_uninitiated_WDC-PMKSY_projects_transferred_to_State.pdf

ii. Preparatory Phase Projects –

https://nrega.nic.in/netnrega/writereaddata/Circulars/2388Details_of_Transfer_of_1487_Projects_letter_to_States_1.pdf

7.4.8 Areas where DPR needs to be revisited due to inadequacy, the eDPRs of these watersheds should be used.

7.4.9 New IWMP projects - In all future IWMP projects where DPRs of IWMP will be prepared, the NRM activities to be taken up through convergence with Mahatma Gandhi NREGA need to be included and clearly indicated in the DPR in consultation with concerned officials of Mahatma Gandhi NREGS, watershed committees and Gram Sabha. The technical resources of Watershed areas should be moved in these areas to prepare the DPRs. CSR support should be encouraged to provide technical resources for these areas so that good DPRs may be prepared and effective monitoring is done.

7.4.10 Prioritising Works of Command Area Development & Water Management (CAD&WM), Extension, Renovation & Modernization (ERM) of old CAD&WM projects and Water Bodies: The growing gap between irrigation capacity created and irrigation capacity utilised is a major challenge facing surface irrigation systems. The major reason for this growing gap is the neglect of Command Area Development (CAD) works, especially On Farm Development (OFD) works like field channels, field drains, farm drains, etc. The works permissible under Mahatma Gandhi NREGA will entail **one-time rehabilitation of minors, sub- minors and field channels, including desilting, repair of minor cracks, land levelling, repairs of earthen embankments, bank raising and resurfacing canal base with clay, lining of canals, field drains and farm net. Regular O&M will not be a permissible activity under Mahatma Gandhi NREGA.** It is advised that proposal(s) of maintenance of irrigation channels of the GPs (after compilation at Block and District level) should be considered in consultation with the Irrigation Department. Only those cases, where maintenance requirement is established, but could not be addressed as a part of the regular maintenance work, can be considered under Mahatma Gandhi NREGA, which may include desilting, maintenance of canal bunds and repair of lining etc., for which detailed survey, with existing L-section & designed L-section has to be carried out.

The States/ UTs should use list of completed AIBP/ other projects for ERM works and list of non-functional Water Bodies for planning. There shall be no duplication or double counting in respect of any other scheme of the Ministry of Water Resources, River Development & Gang Rejuvenation.

7.4.11. Construction of Wells: A major activity that has been widely undertaken under Mahatma Gandhi NREGA is the construction of wells. To ensure that extraction of ground water is done referencing to the prevailing hydro-geological conditions and without threatening the quantity (depth) and quality of the resource, following conditions are being prescribed for undertaking digging of wells under Mahatma Gandhi

NREGA:

- i. **Bore wells and tube wells will NOT be considered** as a permissible activity under Mahatma Gandhi NREGA, under any circumstances;
- ii. In areas which have been classified as critical or over exploited according to CGWB's latest assessment, only "group wells," with sand filters for recharge of wells, will be allowed where a group of farmers agrees to share the water from such a "group well". Each such group will comprise at least 3 farmers;
- iii. There should be a formal agreement (on Stamp Paper) among farmers for water sharing from a group well. Verification of the agreement within this group will be through the GP;
- iv. Only one member from one family can be the member of the group. He/she cannot be member of more than one group;
- v. A Group well should be registered as a Group Irrigation Well in Revenue records;
- vi. In areas classified as "safe" by the CGWB, individual wells may be considered. Depth and diameter of such wells and well to well spacing must conform to the hydrogeology of the area. In hard rock areas, diameters must be kept within 8 m. For softer rock and alluvial areas, well diameter must be less than 6 m. For any deviation in the above indicative sizes, the States shall issue the amendment after seeking the advice of the competent department. It is advised that every dug well should be constructed with sand filter for recharge of wells.

7.4.12 Selection of Individual Beneficiaries

- I. Schedule I, Para 5 of the Act: *"Works creating individual assets shall be prioritised on land or homestead owned by households belonging to the:*
 - a) *Schedule Caste;*
 - b) *Schedule Tribes;*
 - c) *Nomadic Tribes;*
 - d) *De-Notified Tribes;*
 - e) *Other families below the poverty line;*
 - f) *Women-headed households;*
 - g) *Physically handicapped headed households;*
 - h) *Beneficiaries of land reforms;*
 - i) *The beneficiaries under the Pradhan Mantri Awaas Yojana-Gramin, beneficiaries under the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006 (2 of 2007), and after exhausting the eligible beneficiaries under the above categories, on lands of the small or marginal farmers as defined in the Agriculture Debt Waiver and Debt Relief Scheme, 2008 subject to the condition*

that such households shall have a job card with at least one member willing to work on the project undertaken on their land or homestead."

II. SECC 2011 data may be utilized for prioritization of the eligible beneficiaries based on the deprivation factors. Firstly, the beneficiaries shall be identified in accordance with the categories mentioned in Para I above. Within each category mentioned above, the beneficiaries shall be ranked according to their deprivations in SECC 2011 data i.e., those beneficiaries having most number of deprivations will be placed higher in the list. While selecting individual beneficiaries, those ranked higher will be given preference. In case, a particular beneficiary's name does not figure in the SECC 2011 data, his/her name along with those names that figure in the SECC 2011 list will be placed before the Gram Sabha. The Gram Sabha shall then prepare a comprehensive list of beneficiaries ranked according to their deprivations in each category.

III. The quantum of assistance given to individual beneficiaries will vary according to the geographical locations and economic activity. On one hand, the scheme must try to reach largest number of beneficiaries, but on the other hand, one must give beneficiaries such assets that can lead to sustainable increase in income, e.g., an irrigation well which usually costs up to Rs. 6 lakhs can transform the life of a farmer. The decision for capping the quantum of assistance is to be decided by the respective State Government. Till such time, the State Government decides on the upper limit, the capping shall be at Rs. 2 lakh per beneficiary.

7.5 Works requiring special focus

7.5.1 During 2022-23, the thrust shall be on following areas:

- a) Water source sustainability permissible works under Mahatma Gandhi NREGA to support Jal Jeevan Mission and to accord priority for development of spring-sheds in hilly regions.
- b) Creation of individual assets that lead to sustainable increase in incomes. These works will include animal shed, farm ponds, plantations, vermi/ NADEP composting pits, dug wells, fish drying yard, land development, biogas plant, bamboo plantation, development of Pastureland.
- c) Construction and rejuvenation of Amrit Sarovar.

7.5.2 Construction of Anganwadi Centres (AWC) - AWC may be taken up under Mahatma Gandhi NREGA using appropriate labour intensive and cost-effective technologies and local building materials. Expenditure up to Rs. 8.00 lakh under Mahatma Gandhi NREGA is allowed and the balance cost as per the State specific estimate may be mobilised from the Integrated Child Development Services (ICDS) schemes of the Ministry of Women and Child Development, GoI and other schemes. AWC building

should be of at least 600 sq ft plinth area and the design should be in line with the guidelines of the Ministry of Women and Child-development.

7.5.3 Construction of Individual Household Latrines (IHHLs) under Mahatma Gandhi NREGA: The scheme of IHHL construction under Mahatma Gandhi NREGA shall focus on construction of IHHLs in Pradhan Mantri AwaasYojana – Gramin (PMAY-G) houses, wherever required. The unit cost of IHHL under Mahatma Gandhi NREGS will be Rs.12,000/- and design thereof will be as in SBM (G). It should be ensured, however, that in cases, where Mahatma Gandhi NREGA funds are being used for the construction of IHHLs, funding under SBM (G) is not used. Wherever toilets have been constructed under SBM(G) or its predecessor or any other scheme or by the beneficiary, IHHL under Mahatma Gandhi NREGS for PMAY-G houses cannot be provided. Any beneficiary in a Mission Antyodaya Gram Panchayat whose name figures in the SBM survey list and who has not been able to get a toilet on account of fund constraint, can be provided IHHL under Mahatma Gandhi NREGS, on priority. State governments should provide list of such beneficiaries for coverage under Mahatma Gandhi NREGS at the Gram Panchayat level. In all other Gram Panchayats Mahatma Gandhi NREGS funds would be utilized only for PMAY-G beneficiaries, wherever required. No defunct toilets shall be taken up for construction of IHHLs under Mahatma Gandhi NREGS.

7.5.4 Construction of School toilets and Anganwadi toilets: Moreover, School toilet units and Anganwadi toilets either independently or in convergence with schemes of other Government Departments as per prescribed norms can be taken up as per requirements in villages areas after approval of Gram Sabha.

7.5.5 Construction of Houses, sanctioned under Pradhan Mantri AwaasYojana – Gramin (PMAY-G) or such other State or Central Government scheme under Mahatma Gandhi NREGA: The total number of unskilled person days required for construction of a house of at least 25 sqm plinth area is 95-person days for North East, Hilly region and IAP districts, and 90-person days for other areas.

This can be paid under Mahatma Gandhi NREGA, over and above the unit cost fixed for PMAY- G/ other housing scheme. The building materials may be produced under Mahatma Gandhi NREGS and can be distributed to the PMAY-G or State housing scheme beneficiaries listed in Paragraph 5, Schedule I of Mahatma Gandhi NREGA after fully recovering the cost of building material.

7.5.6 Pradhan Mantri Adarsh Gram Yojana (PMAGY) was launched in

year 2009-10 for the development of villages having a higher ratio (over 50%) of people belonging to Scheduled Caste, through convergence of Central and State schemes, and allocating funds on village to village basis. It was approved for implementation in 1000 villages in five States, namely, Rajasthan, Tamil Nadu, Assam, Himachal Pradesh and Bihar. Concerned States are advised to take up individual assets on the land holdings of SC families in the selected villages under Mahatma Gandhi NREGA on a priority basis. Proactive steps should be taken to register demand and provide work to needy SC households.

7.5.7 Land Development: Land development work is required to convert non-cultivable land to cultivable land through field bunding, levelling, shaping, terracing etc. The works such as removing of dry leaves, cutting of grasses, resizing of the existing bunds etc. should not be taken up under land development work, as these activities are not permissible under Mahatma Gandhi NREGS.

7.5.8 A well-developed nutrition garden has the potential of fulfilling the daily dietary requirements of a family. Some of the permissible works under Scheme help establish Nutri-Garden for individuals and communities. Guidelines for promoting Nutri-Garden for individual beneficiaries and community in convergence with State Scheme and DAY-NRLM have been issued vide letter number L-13060/03/2020-RE-VII dated 4th May 2020.

7.5.9 For enhancing participation of women in Mahatma Gandhi NREGA, efforts should be made to progressively engage NRLM compliant CLF for individual beneficiary plantation work particularly Horticulture plantation (including Moringa Plantation), Nursery raising (including Moringa) at block level and Individual beneficiary project of eligible beneficiary from NRLM compliant SHG household under Mahatma Gandhi NREGS Works creating individual assets shall be prioritized on land or homestead owned by household belonging to the Para-5 of the Act. Advisory issued to States/UTs vide letter number DO# 11060/4/2019-RE-VI (366816) dated 6th January 2022. With a view to ease out the process of implementation of CLF of PIA under Mahatma Gandhi NREGS in convergence with DAY-NRLM/State Rural Livelihood Mission, a detailed Advisory issued to States/UTs vide letter number J-11060/18/2022-RE-VI Part (1) dated 16th January 2024.

7.5.10 The construction of Biogas plant of capacity of 2 cubic meter for individual beneficiaries eligible as per Schedule-I, para 5 of the Act is now a permissible work under Mahatma Gandhi NREGA. It may be mentioned that unskilled wage component for the community Biogas plant is permissible under Mahatma Gandhi NREGA vide Gazette Notification

CG-DL-E-08042022-234991 dated 08 April 2022.

7.6 Afforestation, Tree Plantation and Horticulture

7.6.1. Afforestation, including ANR - Assisted Natural Regeneration (with integrated soil & moisture conservation works), tree plantation and horticulture activities can be taken up under Mahatma Gandhi NREGS on common, forest and private lands (of households listed in para 5 of Schedule – I) viz.

- i. Degraded Forest lands,
- ii. Waste lands,
- iii. Public and community lands, pasturelands,
- iv. Along riverside, canals and embankments,
- v. Along PMGSY roads and other roads,
- vi. Private lands (block plantation or on bunds of agricultural fields, (backyard/homestead plantation).

7.6.2 Plantation can be linear or block depending on the site requirements.

7.6.3 Role of Forest departments: The States/ UTs are required to prepare a framework for afforestation and tree plantation under Mahatma Gandhi NREGA of the State/ UT in consultation with the Forest Department, aligned with the afforestation plan of the State/ UTs. Technical resources of Forest department must be utilised for facilitating PRIs in planning for works within the perspective of the State/ UT plan. It is desirable that the implementation of plantation/ afforestation works is carried out under overall technical supervision of Forest department. As far as possible, the Forest department may be encouraged to be the Project Implementation Agency for such works.

7.6.4 Selection of plant species: Plant species should be selected as per agro-climatic conditions, market opportunities, forward linkages, income generation etc. Economically beneficial perennial plants species including high yielding clones/ varieties should be listed with due consultation of experts from Horticulture department/ Forest department/ ICAR/ ICFRE/ Agriculture Universities/ KVKs/ Ayush department etc. before the start of the planning process. Plantation of Tasar host plants Arjuna and Asana or medicinal plants may also be considered in consultation with respective State Rural Livelihoods Missions. This list of plant species will facilitate informed choice for the identified vulnerable households (including usufruct rights beneficiaries) during the Labour budget (LB) planning exercise. The technical prescriptions for the finalized plants species also need to be prepared before the estimate preparation.

Perennial horticulture plantation can be taken up only once for individual beneficiaries listed in Para (5) Schedule - I of the Act.

7.6.5 Estimation of costs: The plantation works may cover the cost of labour and material component as per the estimate prepared including the maintenance period for 3-5 years (depending on the species). This may include planting materials, labour for digging pits and planting, fertilizers (preferably organic), equipment for watering, labour for watering, protection and maintenance of plants. All costs should form part of one estimate. In case of convergence with any other scheme, funds to be used from Mahatma Gandhi NREGS against planned activities must be mentioned along with fund from converging scheme(s) and activities planned, therein.

Nursery raising and plantations are biological entities undergoing natural growth pattern and are therefore to be implemented in a time bound manner. Priority should be given for payment of material component of plantation work.

7.6.6 Due permission of the concerned departments should be taken before taking up plantation on their land. Under no circumstances the plantation activity should be done on a private land other than the land of individual beneficiary listed in Para 5 of Schedule I of the Act.

7.6.7 Usufruct benefits: Wherever plantation is done on community lands, the usufruct benefits of these plants, preferably up to 200 trees in road side, canal side, and other avenue plantation and 400 or more than 400 trees in block plantation, may be allocated to vulnerable households. However, the usufruct benefit of the plantations on forest lands, preferably up to 400 trees, may also be allocated to vulnerable households as per extant laws.

7.6.8 Procurement of planting materials: Plants should be procured from:

- a) Free of cost from nurseries raised under Mahatma Gandhi NREGS;
- b) Forest/ Government nurseries at Government rates;
- c) Government approved private nurseries at rates fixed by the committee headed by DPC.

7.6.9 Nurseries under Mahatma Gandhi NREGS: The land on which nursery is being raised should belong to a government department or Gram Panchayat or other rural local bodies. These nurseries shall be raised by forest or horticulture or any other government. The nurseries shall be sanctioned for a minimum period of 3 years so that tall plants can be , which will improve their survival rate. The implementing agency shall

give a clear commitment of the number of plants (age wise) they shall be supplying every year towards the plantation efforts. The seedling will be used for plantation under Mahatma Gandhi NREGS free of cost.

7.6.10 Protection of plantations: For the protection of Block Plantations, live fencing should be preferred, supported with ditch cum bund and for protection of Individual plants, tree guards prepared from locally available plant material like Bamboo etc. should be preferred. *Creation of forest fire lines is not a permissible work under Mahatma Gandhi NREGS.*

7.6.11 Development of pasture lands / fodder farm: For development of pasture lands/ fodder farm under Mahatma Gandhi NREGA and for drought proofing, plantation of fodder trees or horticulture plants or a mix and perennial grasses like Anjan (*Cenchrus ciliaris*), Foxtail grass (*Chloris gayana*), Napier (*Pennisetum purpureum*) or any appropriate legumes like Stylo etc. approved by the concerned department of the State can be taken up. This should be done in consultation with the concerned technical departments. This activity shall be taken up only once in a particular land in consultation with the concerned technical Departments.

7.6.12 Plantation of tree borne oilseeds: To promote livelihood activities of the vulnerable sections, plantation of 12 major tree borne oilseeds (TBOs) is advised. These TBOs are Jatropha (*Jatropha Curcas*), Karanj (*Pongamia Pinnata*), Wild Apricot (*Prunus Armenica*), Simarouba (*Simarouba Glauca*), Mahua (*Madhuca Indica*), Kokum (*Garcinia Indica*), Jojoba (*Simmondsia Chinensis*), Cheura (*Diploknema Butyracea*), Neem (*Azadirachta Indica*), Tung (*Aleurites Fordii*), Olive (*Olea Europaea*) and Oil Palm Tree.

7.6.13 Plantation of TasarHost plants: To promote Tasar based livelihoods activities with the vulnerable communities, plantation of Tasar host plants like Arjuna and Asana is advised. This plantation may be taken up in the areas where Tasar based livelihoods initiatives have been taken up under Mahila Kisan Sashaktikaran Pariyojana (MKSP) by the State Rural Livelihoods Missions.

7.6.14 Roadside Plantation along PMGSY roads and other roads: Roadside Tree Plantations under Mahatma Gandhi NREGA are to be taken up along PMGSY roads on priority. Under such works, vulnerable household can be allocated up to 200 trees with appropriate maintenance period (based on species planted). Beyond the maintenance period the same household is to be provided rights to enjoy the usufruct benefits accruing from the allocated trees. Monthly payments are based on

survival of plants and accomplishment of notified tasks (Ministry Letter No. J-11018/1/4/2015-MGNREGA IV dated 27th October, 2016-Available in 'Circulars' section of NREGA website).

A road which is completed should be taken up for roadside tree plantation. While conducting roadside tree plantation under Mahatma Gandhi NREGS, for the sake of better road safety, the first and second row of plants should be planted with small to medium sized trees and the third row with tall and shade bearing trees. The distance for the first row of trees should be 0.5 m away from the toe of the embankment. The spacing between medium/tall size tree for first and second row should be 4 to 6 m and from row to row should be minimum 3 m. The number of planted rows depends on the availability of land in the Right of Way. If enough space is not available for three or more rows, then two rows with first row (small and medium trees) and last row (tall and shade bearing trees) should be considered. In rural roads generally, much space is not available and when space is only available for one row, then either small or medium sized trees or a mix of small, medium and tall trees may be considered. At this time the spacing needs to be carefully managed as the tall and shade bearing trees require much spacing and small and medium sized trees require less spacing, therefore, when a uniform spacing between 4 to 6 m spacing is maintained then between two tall trees either one or two small or medium sized tree needs to be accommodated.

Bamboo plantation work and raising of bamboo nursery are permissible for community as well as individual beneficiary land and may be taken up as plantation category under Mahatma Gandhi NREGS. A detailed advisory vide letter J-1-11017/05/2022-RE-VII dated 06 June 2023 issued to all States/UTs covering aspects like cluster based approach, density of bamboo plantation, suitable species of bamboo, year wise plantation and maintenance operations, agricultural/horticultural crops for mixed/intercropping, training and capacity buildings, convergence with line departments, marketing and advise on tissue culture.

7.6.15 There is a provision in NREGASoft for viewing of State/UT wise works in the form of reports by the line departments in State report no. 5.5 titled as 'Works Being Taken up by Implementing Agency Since Inception' & report no. 5.23 titled as 'Works Report Since Inception' available on respective State page of NREGASoft under caption 'Works'.

Integration of MIS of PMGSY (OMMAS Software) with NREGASoft has been completed for mapping of PMGSY roads with Roadside tree plantation. This report (R.6.25 of NREGASoft) may be utilised for planning, implementation and monitoring of plantations along PMGSY

roads.

7.6.16 Month wise Schedule of Activities for Tree Plantation

For durability and productivity of plantation, it is necessary that month wise schedule of activities for tree plantation and responsibility of stake holders is worked out by the States, which will vary from State to State. A typical “Month wise schedule of Activities for tree plantation and the responsible stakeholders” from 0 year (year of commencement) is given below for reference. Thereafter, the schedule of activities and responsible stakeholders will vary from species to species (say 3-5 years), which has to be worked out by the State and is to be strictly adhered to. Schedule of Activities for Tree Plantation is given as [Annexure V](#).

7.6.17 Convergence activities relating to Afforestation, Plantation and Horticulture:

A. Coconut Plantation: In convergence works, all the labour intensive works relating to Coconut Plantation can be taken up under Mahatma Gandhi NREGS, during the initial 2 years. Activities, including supply of material and technical support, may be covered under the schemes of Coconut Development Board or other Central/State initiatives. Remaining activities may be carried out by the beneficiary as beneficiary contribution.

After removal of the aged coconut gardens, new plantation can be taken up under Mahatma Gandhi NREGS but no cost for removal of the aged coconut trees can be booked under Mahatma Gandhi NREGS.

B. Rubber Plantation: Rubber plantation can be taken up in convergence of Mahatma Gandhi NREGS and schemes of Central/State Governments. Plantation works may be funded from Mahatma Gandhi NREGS. Converging partner(s) can provide handholding support to cultivators during the initial years of rubber plantation & development, build their capacity for taking up harvest and post-harvest activities, facilitate value addition (forward linkage) and provide a strong marketing network.

C. Convergence relating to Afforestation may be taken up with National Afforestation Programme (NAP), Green India Mission (GIM) of the Ministry of Environment and Forests & Climate Change and Integrated Mission of Horticulture Development (which includes sub mission on Agro-forestry) under the Ministry of Agriculture, Cooperation & Farmers Welfare or any other Central/State initiative. Where plantation has been done in common lands, the entire usufruct from the trees will be assigned to the vulnerable sections.

D. Due care should be taken by the implementing agencies that there is no violation of Forest Conservation Act, 1980 while taking of works on

forestland.

7.7 Rural Infrastructure

The following significant instructions are noteworthy:

A. Use of Appropriate technologies: The paragraph 13(a) of schedule I of Mahatma Gandhi NREGA has mandated use of labour intensive and cost-effective technologies and local materials in construction. Accordingly, the appropriate technologies for buildings under Mahatma Gandhi NREGS may be promoted, wherein, local building traditions/ other appropriate technologies are used so that the use of cement, sand and steel in construction is substantially reduced, without compromising the durability of the structure. Suitable building materials may be selected for each building and produced at/near to the construction site under Mahatma Gandhi NREGS. Use of fly ash and its products should be promoted in the construction activities under Mahatma Gandhi NREGS as a sustainable and environment friendly measure. States may consider setting up of a Centre for Appropriate Technologies for design, technology and training for eco-friendly building technologies and preparation/ dissemination of IEC material to promote the same.

B. Gramin (Rural) Haats: Construction/upgradation of Rural Haats infrastructure would help rural artisans and farmers connect to the market. Rural Haats may be constructed at the existing place of marketing in the villages or blocks where weekly/daily Haats already exist. The land for the proposed rural Haats must be owned by the Gram Panchayat / Government. The structure can be an open raised & covered platform with facilities like storage, drinking water, toilets, garbage pits, parking space etc. A model plan for the construction of new Haat is given in Samarthya Technical Manual. The Mahatma Gandhi NREGA officials may also co-ordinate with the State Rural Livelihoods Mission & Department of Agriculture Marketing officials to identify possible locations and involvement of SHGs / producers' groups for development of the rural Haats.

C. Common Infrastructure for SHGs: Common work sheds for livelihood activities of self-help groups/ producer groups under DAY-NRLM can be taken up under Mahatma Gandhi NREGS. These could include creation of productive infrastructure for processing, storage, marketing and value addition (one-time expenditure), storage sheds for custom hiring centres / tool banks, sheds for milk collection centres and sheds/storage units for Tasar interventions. Only the fixed cost and not the recurring expenditure for infrastructure creation should be met with Mahatma Gandhi NREGS funds.

D. Storage Godowns: To augment the initiatives of Operation Green,

which aims to promote Farmer Producers Organisations (FPOs) and agri-logistics to limit the price fluctuations of onion, potato and tomato, storage godowns can be constructed at the Block /Gram Panchayat level under Mahatma Gandhi NREGS. Suitable amendments have been made vide notification dated 11th November 2013. To enable the SHGs / producer groups / producers' enterprises under DAY-NRLM to run their business without facing any difficulty in storage, grading etc. storage godowns may be constructed under Mahatma Gandhi NREGS.

In any case drying platform should not be taken up in the name of storage godown. Drying platform/yard is not a permissible activity under Mahatma Gandhi NREGS.

E. Construction of playfields: Only one play field in a Gram Panchayat can be constructed under Mahatma Gandhi NREGS.

F. Construction of compound walls for Government run schools in the villages: Compound walls of the Government run schools may be taken up under Mahatma Gandhi NREGS or in convergence with other schemes/ programmes, where it has not been constructed or provided for by the Ministry of Human Resource Development, Government of India or under any state Programme.

G. All weather rural connectivity (built to non-PMGSY road standards)

- a) Para 4(1)IV.(ii) of Schedule-I of (Mahatma Gandhi NREGA) reads as: *“Providing all-weather rural road connectivity to unconnected villages and to connect identified rural production centres to the existing pucca road network; and construction of pucca internal roads or streets including side drains and culverts within a village;”*
- b) The planning, design, implementation, quality control and maintenance should be ensured as per Guideline of the Ministry for Providing Single All Weather Road Connectivity To Non- PMGSY Habitations, in Guideline on “Convergence with Mahatma Gandhi NREGS”, issued vide Letter No:P-17026/1/2015RC(FMS NO:342023) dated: 17.11.2016.

As per the guideline the focus shall be on:

- i. Single all-weather motorable connectivity to habitations not eligible under PMGSY, but at a standard that enables up-gradation to PMGSY standard in due course (either due to increase in population and/or because of higher traffic making the road eligible for such up-gradation).
- ii. Inter-habitation and link roads of socio – economic importance which are not included in PMGSY Core Network on account of being

multiple links.

- iii. Under PMGSY, roads can be constructed only up-to an important location in the habitation which is normally Gram Panchayat (GP), Govt. School or community facility. The remaining part of the road and other streets within the habitation may be taken up under this programme including side drains.

Farm-net roads (habitation to field paths) motorable to enable easier transportation of bulk inputs and farm machinery to farms and farm produce from farms to market centres or storage godowns, including cross drainage structures (CDs) and side drains can be also taken up.

The guiding principles of the Scheme would be:

- 1) All unconnected Habitations, which are less than 500 populations (2001 Census) in plain areas and less than 250 population (2001 census) in Special Category States would be covered.
- 2) Only New Connectivity would be provided under this Scheme and not Upgradation.
- 3) This Scheme would cover only Village Roads (VR) and Other District Roads (ODR).
- 4) The P-Net (Panchayat-Network) Map is a network of all farm-net roads and other rural roads in the Gram Panchayat. The P-Net map after due approval of Gram Sabha, would have to be approved by the District Planning Committee which approves the Shelf of the Mahatma Gandhi NREGA works.
- 5) The priority of the roads would be fixed by the Gram Sabha while the desired surface standards of these roads (based on traffic and local conditions) will be fixed by the technical agency responsible for constructing the roads in consultation with SRRDA.
- 6) The roads leading to Sansad Adarsh Gram Yojana (SAGY) Villages, identified by the Hon'ble Member of Parliament, should be given highest priority.
- 7) The roads connecting two or more habitations may be unsealed (or thin sealed).
- 8) Unsealed gravel roads may be provided with surface gravel of thickness 40-50 mm over and above the thicknesses of gravel base as indicated in the design charts.
- 9) Thin bituminous sealing of gravel roads in case of very poor subgrade (CBR 2) and traffic in T2 category and poor subgrade (CBR <4) and traffic in T3 category may be provided. Thin bituminous surfacing may be in the form of surface dressing or chip sealing.
- 10) Roads within the habitations (village roads) may be provided with Cement Concrete Block Pavements or Fly Ash Block Pavements or

Stone Set Pavements with adequate drainage facilities.

- 11) Farm-net roads and intra habitation roads would be executed by the concerned Gram Panchayat. Inter-habitation roads and link roads would be executed by Intermediate/District Panchayat or line Department. State Government may also make State specific implementation arrangements.
- 12) Routine maintenance and funding thereof, would be the responsibility of the Gram Panchayats. The funds under 14th Finance Commission and other State Grants may be used for this purpose.
- 13) Quality management procedures would be implemented by District panchayat or technical department like PWD or RWD as decided by the State Government.
- 14) Non-PMGSY rural road works that can be executed by the Panchayati Raj Institutions purely as a Mahatma Gandhi NREGS works are likely to be large in number, but smaller in size (less than 2 km in length) and spatially distributed. The nature of technical expertise required may not be of a higher order, but it is important to have a system of independent technical advice so as to ensure and assurance of uniformity of standard in practice, which is key to continue access to maintenance funding.
- 15) The State Governments may assign the work of construction and supervision of such roads to any of their implementing agency. However, technical supervision and Standard Operating Procedure of PMGSY with regard to quality assurance and monitoring need to be clearly adhered to. Technical assistance of PMGSY, at the State level may be sought for this.

The standards must be strictly adhered to ensure durability. Construction of road on the same stretch on which road construction has been carried out earlier will not be taken up under Mahatma Gandhi NREGS for at least 10 years in case of cement concrete (CC) road and for at least 5 years in case of gravel/ WBM roads. The authority giving technical sanction (TS) shall verify and certify the same in TS document. A certificate for the construction of the stretch is prior to above mentioned year must be a part of work file.

7.8 Promotion of Aquaculture

For promotion of aquaculture Mahatma Gandhi NREGS ponds can be adopted for synergizing their use in fisheries development in the Blue Revolution. The joint guidelines were issued on 9th November 2017, vide letter number F.No.27035/22/2016-FY (IV) (available at 'Circular' section of NREGASoft website). There are two kinds of ponds that can be taken up for the purpose of aquaculture - (1) Existing community ponds (2) Ponds created using Mahatma Gandhi NREGA funds. Both these ponds

can be taken up for promotion of aquaculture after approval of Fishery department of the State, both for fish seed rearing and table fish production depending on the size and depth of the pond, water holding capacity, water retention period etc.

Following parameters need to be followed for taking up these kinds of works:-

- 1) In case of excavation / renovation / modification of ponds under Mahatma Gandhi NREGS, all prescribed norms and processes as per the Mahatma Gandhi NREG Act 2005, and its Schedules as well as AMC will be followed.
- 2) Under no circumstances the input cost of fingerlings, manures etc. will be met from Mahatma Gandhi NREGS.
- 3) Re-excavation/renovation of individual farm ponds are not a permissible activity under Mahatma Gandhi NREGS.
- 4) The maintenance of community assets (ponds on public lands in this case) is allowed under Mahatma Gandhi NREGS.
- 5) The maintenance of all individual assets, including farm ponds on individual land) is not allowed under Mahatma Gandhi NREGS, if an individual farm pond has been excavated under Mahatma Gandhi NREGS and the same has to be renovated for the purpose of aquaculture / fisheries, the cost of renovation will be borne by the beneficiary or through any other source other than Mahatma Gandhi NREGS. However, the renovation/ customization of water bodies / ponds on public lands can be taken up for aquaculture / fisheries under Mahatma Gandhi NREGS.

7.9 Solid Waste Management (SWM) under Mahatma Gandhi NREGS

Para 4 (1) IV (i) of Schedule I of the Mahatma Gandhi NREG Act provides for rural sanitation works under Rural Infrastructure category, wherein solid and liquid waste management works (SLWM) may be undertaken amongst other listed works. Accordingly, works like construction of Individual Household Latrines (IHHLs), soak pits, village drains for disposal of grey water, stabilization ponds (3/ 5 ponds system) for treatment of grey water and construction of infrastructures for composting may be undertaken under Mahatma Gandhi NREGS as standalone works. For comprehensive management of solid waste, it is advised that:-

- i. SWM works should be economically viable and sustainable.
- ii. They should be user friendly and should not have any detrimental effects upon human health or to the environment.
- iii. It should be in project mode, for each GP or cluster of habitations, and should take into account sustainable sources of income through involvement of community. The guidelines of SBM (G) provides that SLWM can be taken up by the Gram Panchayat (GP) with financial assistance capped for a GP on the basis of number of households to enable all GPs to implement sustainable SLWM projects maximum of Rs.7 lakh for a GP

having upto 150 households, Rs.12 lakh upto 300 households and Rs.15 lakh upto 500 households. Funding for SLWM project under SBM(G) is provided by the Central and State Government in the ratio of 60:40. SLWM project can be made financially viable by dovetailing funds from other programmes and sources of funding like Mahatma Gandhi NREGS. Funding from programmes of other Ministries and departments may also be converged. It is clear that SWM can be taken up from SBM (G) funds and that Mahatma Gandhi NREGS is one of the many possible sources for supporting SLWM efforts of the GP/ community. The Solid Waste Management work for the GP will become self-sustainable by:-

- collecting collection charges from households, shops, hut, Government institutions,
 - Sale of recyclable / reusable waste items and sale of compost / vermi-compost.
- iv. The DPR of the SWM should cover in depth analysis of total waste generated from households, shops, schools, ICDS, hut, marriage halls etc., distance from the SWM unit, transportation and segregation, organic and inorganic (including recyclable) waste. The land requirement for compost pits, vermi-compost shed, segregation shed, tri-cycle parking space, cleaning & drying of waste, recycle waste shed, office-cum godown and other staff facilities should be incorporated. The space requirement for SWM unit and landfill area may vary from place to place depending upon the number of HHs and other criteria. The land for all these activities may be provided by the concerned Gram Panchayat.
- v. Only permissible activities/ works that are non-repetitive, durable and tangible in nature shall be taken up under Mahatma Gandhi NREGS for promoting solid waste management.
- vi. All the durable assets like vermi-compost unit, segregation unit, tri-cycle shed, office room & store room, toilets, bathroom may be funded from Mahatma Gandhi NREGS.
- vii. The funds from SBM-G or Finance Commission grants or other sources of revenue of the GPs may be utilized for providing e-rickshaw / push cart for door to door collection, brooms, baskets, spades, safety kits, gloves, vaccinations of workers, buckets etc. including payments of wages to sanitary workers, maintenance of e-rickshaws.
- viii. The training and exposure of sanitary workers, supervisors, IEC (advertisements and awareness) initiatives may be conducted from DAY-NRLM / SPMRM/ CSR or funds other than Mahatma Gandhi

NREGS, to the extent permitted therein.

- ix. The recurring expenditures like wages to sanitary workers (waste collectors and segregators), supervisors and office accessories may be funded from any of the above listed sources, other than Mahatma Gandhi NREGS.
- x. In this matter guidelines have been issued by the Ministry vide letter number J-11017/41/2012-MGNREGA (UN) dated 09.02.2018

7.10 Payment of wages of Sanitary Workers: It has been found that some States are making wages payment for sanitary workers for collection and segregation of waste and supervisors through Mahatma Gandhi NREGS, which is not permissible as per provisions of the Act, given their recurring nature. Therefore, payment of wages for sanitary workers for collection of waste and segregation and supervisors shall be stopped.

7.11 Strategy for completion of incomplete work

It should be ensured that works are available on continuous basis to the wage seekers and there is emphasis on completion of ongoing and incomplete works. Without undermining the entitlement of wage seekers, the GP should first allocate works that are incomplete and have the required labour employment potential before opening new works.

The Incomplete works can be categorized in to two broad categories:-

- (1) categorization according to the varying levels of completion,
- (2) categorization according to the nature of work viz. Roads, ponds, individual assets etc.

The State strategies must keep both the aspects in mind to complete these works.

The works according to category (1) can be subdivided into following subcategories:

- a. Expenditure more than 100%
- b. Expenditure more than 75%
- c. Expenditure is 0% in last one year
- d. Expenditure on material component only.

The NREGASoft report no. (R.6.2 .6.18, 6.19) has the necessary details which can be drilled down to the GP level.

The works according to category (2) can be subdivided into following subcategories:

- a. Rural infrastructure

- b. Natural resource management
- c. Individual assets
- d. Agri & Agri-allied works etc.

To ensure adequate emphasis on works completion, the estimated period of completion has to be mentioned for getting a technical sanction and no implementing agency should have incomplete works for more than one financial year, after the year in which the works were proposed.

7.12 Quality Control & Maintenance of Works under Mahatma Gandhi NREGA

7.12.1 Quality Control: Optimum utilization of scarce resources available in creating assets under Mahatma Gandhi NREGA and optimizing outcome will be possible only when required quality management is carried out timely and systematically, so that the assets created are economical, durable, and productive. To achieve it, it is to be ensured that selection of work, site, survey, planning, design, layout, execution; monitoring and follow up are as per the technical norms.

A quality monitoring cell should be constituted at the State and district level.

The State quality monitoring cell should have:

- 10 to 15 technical officials from the cadre of retired executive engineer should be empaneled by the State. The empaneled technical officials will work under overall supervision and direction of CE/SE of the State.
- The empaneled technical officials will monitor & evaluate at least 10% of the works executed under Mahatma Gandhi NREGS in each district of the State. The expenditure of these 10% works should be at least Rs 5.00 lakhs & above for Kutchha (Earth) works and Rs. 10.00 lakhs & above for the Pucca (masonry) works.
- Monitoring of each work should be done in two stages i.e., during construction and after completion.
- The empaneled engineers should visit work sites for at least 10 days in a month.
- They will advise/suggest corrective measures of the works and implementation of the same shall be ensured.
- The action taken report on the remarks of the monitored works shall be sent regularly for its corrective action to the DPC / PO and its implementation should be reviewed by the State.
- The remuneration should be paid on the basis of number of days of visit. The State may decide remuneration and other allowances for the empaneled technical officers (State Quality Monitors (SQM)).

- A review meeting should be conducted under the chairpersonship of CE/SE to review the outcome of the visit and report to be submitted to the Secretary/Commissioner (In charge of Mahatma Gandhi NREGS)
- The outcome of monitoring should be uploaded in NREGA website.

The District Quality Monitoring (DQM) cell should have:

- A panel of 10 to 15 technical officials in the cadre of retired Assistant Engineer and above under EE/SE.
- The Engineers will monitor & evaluate at least 10% of the works executed under Mahatma Gandhi NREGS. The expenditure of these 10% works should be at least Rs.3.00 lakhs & above for Kutcha (Earth) works and Rs. 5.00 lakhs & above for the Pucca (masonry) works.
- The monitoring of each work should be done in two stages i.e., during and after completion.
- The engineers should visit work sites for at least 10days in a month.
- They will advise/ suggest corrective measures on the works and implementation of the same shall be ensured.
- The action taken report on the remarks of the monitored works shall be obtained regularly and reviewed by the PIA.
- The remuneration should be paid on the basis of number of days of visit. The State may decide remuneration and other allowances for the quality monitors.
- A review meeting should be conducted under the chairpersonship of EE/SE to review the outcome of the visit and report to be submitted to the DPC.
- The outcome of monitoring should be uploaded on NREGAsoft.

7.12.1.1 Technical Cell at State Level-There shall be at the State level a chief engineer headed cell in case of those States whose annual expenditure is more than Rs.1000 crore annually. In those cases where expenditure is less than Rs.1000 crore, the Cell shall be headed by a superintendent engineer rank official. Such positions shall be full time and filled on deputation from other technical departments of the State government. The State government shall also provide for such supporting engineers like SE, EE, AE, etc. as may be required. These posts shall also be full time posts to be filled by deputation preferably from RD department or other technical departments of the State. The above engineering cell shall be responsible for design, implementation, quality monitoring and corrective steps for implementation of Mahatma Gandhi NREGS works.

7.12.1.2 At the sub-state/division level, district level and block level, the State government shall ensure that a regular executive engineer, assistant engineer, junior engineer respectively, have been assigned the full- time responsibility to oversee all the engineering activities pertaining to execution of Mahatma Gandhi NREGS works.

7.12.1.3 The directions regarding creation of Mahatma Gandhi NREGA engineering cell at the State level as mentioned in para 7.12.1.1 above and provision of supporting staff at the district level etc. as

mentioned in para 7.12.1.2 are non-negotiable.

7.12.2 Productivity/Outcome: The productivity/ outcome should be strictly monitored by measuring the 'expected' outcomes, before any work is placed before the Gram Sabha/Ward Sabha for approval and should not be closed without measuring the actual outcomes.

State will prepare a module to guide the functionaries on the expected outcomes for each type of work and train the functionaries in using it.

Typical units of expected economy, durability and outcome/ productivity of Mahatma Gandhi NREGA asset is attached as [Annexure VI](#).

7.12.3 Maintenance: Only the works created under Mahatma Gandhi NREGS are permissible for one time repair, maintenance, renovation or rehabilitation. The recurring maintenance of the assets is not permissible. The minimum duration of any assets to be taken up for repair, maintenance, renovation or rehabilitation should be 5-10 years from the date of completion of the assets except for any special case of natural calamity or accidental damage to the asset (The proof of cause for early maintenance should be attached with the case file).

All the community plantation works are generally included with its maintenance cost of plants for 3 to 5 years at the time of initiation. The maintenance of plantation as a new work should not be taken up.

Maintenance of individual beneficiary works including plantation (horticulture plantation also) on private land is not permissible.

7.12.4 Measurement of works: All measurements of work done, shall be recorded in the measurement book (MB) duly authorized and issued by competent authority. The relevant entries are to be entered in NREGASoft to determine the valuation of work done. All payments shall be made only after measuring the value of work done; and after check measurement by the Junior Engineer/ authorised technical personnel, in the manner as prescribed by the State Government.

The measurement entries in MB will be recorded by the JE/TA/Authorised technical personnel at the GP/Block level and check measurement be done by the AE/Authorised personal.

7.12.5 Provision of Core Staff for Ensuring Quality of Works under Mahatma Gandhi NREGS:

In view of the requirements of planning, preparation of estimates, giving of mark-outs on the ground and taking of measurement of the work done, there shall be core staff in place. The State Government shall ensure that the following core staffs are in place:

- a. At the worksite one 'mate', for every 10 workers upto 40 workers in Himalayan States/UTs (namely Jammu & Kashmir, Ladakh, Himachal Pradesh, Uttarakhand), North Eastern States and other UTs (namely Andaman & Nicobar, Puducherry, Dadra Nagar Haveli and Lakshadweep) and one mate for every 20 workers upto 40 workers in the remaining States (as per MoRD letter no. J-11017/01/2021-RE-VI (374849) dated 06th March, 2021); and additional mate for 10 workers beyond 41 workers upto 80 workers may be deployed for proper supervision of work. Semi-skilled wages shall be paid to the mate and the mate shall be given tasks such as: giving mark out, taking measurement, maintaining the field measurement book and updating the Job Cards with details for each worker for the quantum of work done and wages received. At least 50% of the worksite supervisors (mates) should be women, preferably from among the members of Self Help Groups (SHGs).
- b. For every 2,500 active JCs, there shall be a 'Technical Assistant' for measuring and recording of measurement in the MB every week or soon after the closure of muster, whichever is earlier.
- c. If the State Government so decides, the services of a Barefoot Technician (BFT) from a worker household may be utilized. The BFT will extend support to Technical Assistant/ Junior Engineer.
- d. The cost of payment to the technical personnel including the mates, TAs and BFTs shall be part of the material component.
- e. Technical Sanction will be issued by the Officials as per flow diagram in SECURE as per delegated powers by the State / UT. There shall be a 'Junior Engineer/Assistant Engineer' at the block level/Gram who will do check measurements recorded in the Measurement Book (M-Book).
- f. A Case Record/ Work File should be initiated by the Junior Engineer before start of the work.

Indicative framework for Case Record/ Work file: A Case Record/ Work file is a physical file that must be maintained for each project/work under Mahatma Gandhi NREGS. The relevant documents and records should be filled into the Case Record/ Work file in a sequential manner. This will enable review, monitoring and auditing of the implementation of the project/work during execution and after completion. To bring about uniformity across the country, the standard content of a Case Record/

Work file is listed below for adoption by the States/UTs, with customization, if any.

The list placed at [Annexure VII](#) is indicative and not exhaustive. States/UTs can add more documents to Case Record/ Work File based on their State specific practices. Since, the records will be maintained at Gram Panchayat Level, the State/UTs may maintain in its preferred language. This will be verified by all inspecting authorities during inspections. Copies of all relevant documents like administrative approval, technical sanction, work orders, material procurement details, muster roll, stock and issue details, photographs for three stages of work, FTO, completion certificate etc. should be properly maintained as parts of case record.

7.12.6 All payments shall be made only after measuring the value of work done; and after check measurement by the Junior Engineer/ Assistant engineer in the manner prescribed by the State Government.

7.12.7 There should not be more than 20 ongoing works (excluding Plantation related work under maintenance and ongoing PMAY-G/ State housing Scheme works). Refer letter number J-11017/39/2017-RE-VII (E-378816).

Chapter 8

Entitlement VI - Right to worksite facilities

Para 23, Schedule II of the Act: “The facilities of safe drinking water, shade for children and periods of rest, first aid box with adequate material for emergency treatment for minor injuries and other health hazards connected with the work being performed shall be provided at the work site.”

8.1 Workers entitled to facilities at Mahatma Gandhi NREGA worksite

a. Workers are entitled to the following facilities at Mahatma Gandhi NREGA worksite

- I. Medical aid,
- II. Drinking water,
- III. Shade.

b. Para 24 of the Schedule II of the act gives preference to women of the society. It envisages that: *“In case the number of children below the age of five years accompanying the women working at any site is five or more, provisions shall be made to depute one of such women workers to look after such children. The person so deputed shall be paid wage rate. The most marginalized women in the locality, women in exploitative conditions, or bonded labour or those vulnerable to being trafficked or liberated manual scavengers should be employed for providing child care services.”*

c. Para 25 to 28 of the Schedule II of the Act state the entitlements of the workers in case of injuries, accidents and death.

- I. Para 25, Schedule II- *“If any personal injury is caused to any person employed under the Scheme by any accident arising out of and in the course of his employment, he shall be entitled to such medical treatment as required free of cost.”*
- II. Para 26, Schedule II, *“Where hospitalization of the injured worker is necessary, that State Government shall arrange for such hospitalization including accommodation, treatment, medicines and payment of daily allowance which his not less than half of the wage rate.”*
- III. Para 27, Schedule II, *“If a person employed under the Scheme meets with death or becomes permanently disabled by accident arising out of and in the course of employment, he or his legal heirs,*

as the case may be, shall be paid by the implementing agency ex-gratia as per entitlements under the Pradhan Mantri Suraksha Bima Yojana or as may be notified by the Central Government”

- iv. *Para 28, Schedule II, “If any personal injury is caused by accident to a child accompanying a person who is employed under the Scheme, such person shall be entitled to medical treatment free of cost; and in case of death or disablement of the child due to said accident, ex gratia shall be paid to legal guardians as determined by the State Government.”*

Chapter 9

Entitlement VII and VIII- Right to notified wage rate and right to receive wages within 15 days

Entitlement to the Worker

According to Section 6(1), Mahatma Gandhi NREGA, *“Notwithstanding anything contained in the Minimum Wages Act, 1948 (11 of 1948), the Central Government, may by notification, specify the wage rate for the purposes of this Act:*

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

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

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

All delay in payment of wages beyond 15 days after closure of muster roll shall attract a penalty as per Para 29 of Schedule II of the Act.

- 9.1 Notify Wage Rate:** Central Government will follow Section 6 (1) of the Act and notify wage rates for each financial year. States may notify a higher wage rate and pay the difference in amount from their own funds.
- 9.2 Accounts of Mahatma Gandhi NREGA wage earners:** Accounts of Mahatma Gandhi NREGA wage earners may be opened in bank /post office, as per the convenience of workers and wages shall be credited into the bank/post office account as the case may be.
- 9.3 Payment of wages:** No cash payment of wages shall be made unless specifically allowed by the Government of India.
- 9.4 Business Correspondents (BC):** Wherever Business Correspondents (BC) are deployed by Banks, wage disbursement should be made by the banking network operated by these BCs.
- 9.5 Schedule of Rates:** The State Government shall link the wages with the

quantity of work done. It shall be paid according to the rural Schedule of Rates fixed after Time and Motion Studies (TMSs) for different types of work and different seasons, and revised periodically. A separate Schedule of rates shall be finalised for women, the elderly, people with disabilities and people with debilitating ailments, so as to improve their participation through productive work.

- 9.6 Unskilled wage, Semi-skilled wage and Skilled wage:** The schedule of rates of wages for various unskilled labourers shall be fixed so that an adult person who has worked for eight hours, including an hour of rest, will earn a wage equal to the stipulated wage rate. The working hours of an adult worker shall be flexible, but shall not spread over more than twelve hours on any day. Services of the semi-skilled workers other than mates and skilled workers may be procured by the Project Implementing Agencies by following transparent processes. Wages payable to such workers will also be decided by the Project Implementing Agencies.

Central Government vide Notification No. S.O.-1206 (E) dated 15.03.2021 has notified the State-wise wage rate for unskilled manual workers under the Mahatma Gandhi NREGA for the FY2021-22.

- 9.7 Enabling Structures of Payment Systems** under Mahatma Gandhi NREGA: e-FMS and Ne-FMS, through PFMS.

9.7.1 Electronic Fund Management System (e-FMS): e-FMS provides a platform for making e-payments to Mahatma Gandhi NREGA workers, staff and vendors (wages, material and administrative expenses) using the payment network of financial Institutions e.g., NEFT/ RTGS/ Electronic Cash Transfer(ECS) / Aadhaar Based Payment System (APBS) / NACH/ Sanchaya Post. This reduces delay in payments.

Efforts may be made to implement e-FMS at all locations. All States / UTs are advised to review the reasons for not implementing e-FMS at leftover locations and take measures to implement the e-FMS at the earliest. Upscaling of e-FMS for every possible location must be done in such a way that e-FMS implementation for material and administrative payments are at least at par with e-FMS implementation for wage. At the same time efforts may be made to bring all the GPs under e-FMS for making wages, material and administrative payments.

9.7.2 Public Fund Management System (PFMS): All Mahatma Gandhi NREGA e-payment (through Fund Transfer Orders) are being routed through PFMS.

9.7.2.1 Registration of Accounts of Implementing agencies on PFMS

- Registration of implementing agencies accounts on PFMS under correct scheme code is mandatory for the purpose of release of funds to States/UTs. There is one scheme code for Mahatma Gandhi NREGS on PFMS namely Mahatma Gandhi NREGA-Central Share-9219.

The accounts registered are approved by one level above the level at which they are registered. The Gram Panchayat accounts registered on PFMS by GP login will be approved by Block; Block account registered on PFMS by Block login will be approved by District and so on.

Mapping of accounts: The request for mapping of accounts at registration level needs to be sent along with following documents to one level higher:-

- Letter from the Registration level mentioning the details of the account and purpose/usage of the account.
 - Screen shot of the accounts registered on PFMS specifying the details of the Unique Agency Code.
 - Cancelled cheque /Pass book copy or Bank letter mentioning the details of the accounts to be approved on PFMS.
- At the time of beginning of PFMS, accounts were registered on PFMS (earlier known as CPSMS) either with incomplete details, wrong details or under wrong scheme codes. Such accounts need to be un-mapped and only relevant accounts under correct scheme codes need to be registered. Un- mapping of accounts: The un-mapping request should be emailed to the Ministry along with formal request letter and details of accounts in the following excel format:

State	Level name	Scheme	Agency Name	Unique Code	Bank Name	Account Number

9.7.3 National Electronic Fund Management System (Ne-FMS): With a view to further streamlining the fund flow system and to enable the States to deliver entitlements in line with the objectives of the Act, without leading to parking of funds, Ne-FMS has been introduced in 27 States and 3 UTs. It will be up scaled in phases. The significant features of the Ne-FMS are as follows:

- a. Wage Component: The wage component of Mahatma Gandhi NREGS, which is entirely the responsibility of the Central Government,

- will be operated as a central sector scheme.
- b. Funds under this component will be released, following the Direct Benefit Transfer (DBT) protocol i.e., “Notionally” travel through SEGF-Ne-FMS account to the worker accounts, based on FTOs generated by States’ implementing agencies in accordance with the procedures to be prescribed by the Ministry.
 - c. Material and administrative components: This will continue to be operated as a centrally sponsored scheme, to be released to the State Consolidated Fund.

9.8 Delay Compensation: According to Section 3(3) of Mahatma Gandhi NREG Act, 2005 workers are entitled to being paid on a weekly basis and in any case within a fortnight of the date of closure of the muster roll. In case the payment of wages is not made within fifteen days from the date of closure of muster roll, the wage seeker, as per Para 29 of Schedule II of the Mahatma Gandhi National Rural Employment Guarantee Act is entitled to payment of compensation at the rate of 0.05% of the unpaid wages per day of delay beyond the sixteenth day of closure of muster roll.

9.8.1 NREGASoft has a provision to calculate the total compensation payable, after due verification, based on the date of closure of Muster Roll (MR) and the date of generation of the pay order (Fund Transfer Order) for paying wages taking into account: a. Date of uploading of FTO for payment of wages in the account of wage seeker b. Date of closure of muster roll c. The duration of such delay d. Total wage payable e. Rate of compensation (0.05% per day).

9.8.2 The compensation is to be paid after due verification. Every Programme Officer shall, within 15 days from the date that the delay compensation becomes due, decide whether the compensation that has been calculated by the NREGASoft is payable or not. The compensation shall be met from the State Employment Guarantee Fund (SEGF) upfront. This can be recovered from the functionaries / agencies responsible for the delay.

9.8.3 The exceptions, when compensation is not payable, are:

1. Compensation is not due.
2. Natural calamities.

9.8.4 The Programme Officer will ensure that compensation claims are settled during the prescribed time, i.e., within 15 days of compensation being due, and such claims will not be allowed to be accumulated without any decision of acceptance or rejection. In all cases of rejection, the Programme Officer shall give detailed reason(s) for rejection on NREGASoft and maintain record of the same, in her/ his office for future verification. All cases approved for payment of compensation shall be

done in the same manner as payment of wages. District Programme Coordinator will monitor this regularly.

9.8.5 Any delay in payment of compensation beyond a period of 15 days from the date it becomes payable, shall be considered in the same manner as the delay in payment of wages.

9.8.6 The State Government (District Programme Coordinator and Programme Officer in particular) shall be responsible for operationalising the system for payment of compensation for delayed wage payments. The details are to be uploaded on NREGASoft so that the liability of each functionary / agency can be determined in case of a delayed payment.

9.8.7 Accounting for Compensation paid: For accounting for the compensation paid, a separate account within SEGF shall be maintained and reflected in the MIS under e-FMS. The District Programme Coordinator and Programme Officer shall follow the extant recovery procedures to recover the compensation amount so paid under the system from the functionaries/ agencies responsible for such delay in payment of wages. The amount so recovered shall be reimbursed into SEGF.

9.8.8 Measures to ensure timely payment of Wages: Timely payment of wages has emerged as one of the main challenges of Mahatma Gandhi NREGA over the last few years. Therefore, systematic solutions are required to ensure that wages are paid on time. Efforts will continuously be made by the Central Government to ensure adequate number of servers for the States. The States will ensure:

- a. Timely submission of Labour Budget, which in turn will affect fund release and flow of funds to the States / districts
- b. Universalisation of e-FMS for booking all types of expenditure (viz. wages, material and admin.)
- c. Identification of issues relating to internet connectivity and other infrastructural bottlenecks and accordingly working out a strategy to remove the bottlenecks in a specified timeframe.
- d. Deployment of adequate technical personnel/ Bare Foot Technicians so that measurements are taken at the worksite by the authorized personnel within three days of closure of the muster roll.

Chapter 10

Entitlement IX- Right to conduct Social Audit of all Mahatma Gandhi NREGA expenditure

The Mahatma Gandhi NREGA gives the Gram Sabha the right to Social Audit of all works and expenditures. This includes facilitation of the social audit through independent Social Audit Units, complete access to all records- online and offline, and pro-active disclosure through wall writings.

Section 17 of the Mahatma Gandhi NREGA, 2005 mandates the Gram Sabha to conduct Social Audits as under:

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

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

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

The Central Government, in consultation with the Comptroller and Auditor General of India (C&AG) notified The Mahatma Gandhi National Rural Employment Guarantee Audit of Schemes Rules, 2011, which laid down the methodology and principles for conducting social audits in the States/UTs.

The Ministry has introduced Auditing Standards for Social Audit, based on recommendations of the C&AG and Joint Task Force for Social Audits, in order to strengthen the process of social audits and to ensure compliance of Audit of Scheme Rules, 2011. The Ministry has advised all States / UTs to adopt the Auditing Standards for the functioning of social audit units and conduct of Social Audits.

The following instructions are to be complied with in accordance with the concerned provisions of the Audit of Schemes Rules, 2011 and Auditing Standards for Social Audit.

10.1 Conduct of Social Audits

10.1.1 Setting up of an Independent Social Audit Unit:

State Governments have to identify and/or establish independent Social Audit Units (SAU), to facilitate Gram Sabha/ Ward Sabha in conducting social audits of works taken up under Mahatma Gandhi NREGA within the Gram Panchayat. To this effect, State Governments are mandated to set up independent societies tasked with the exclusive responsibility of conducting social audits.

10.1.2 Governing Body of the Social Audit Unit

Every Independent Social Audit Unit shall be headed by a Governing Body which will be responsible for overseeing the performance of the Unit on a periodic basis and provide advice and direction to the Unit as and when needed. The following shall be the minimum composition of the Governing Body:

- a) Principal Accountant General, Audit of the State
- b) Principal Secretary, Department of Rural Development/Panchayati Raj
- c) Director, Social Audit Unit
- d) 3 representatives from Civil Society Organizations, Academic and Training Institutions, working in the State or outside, having long-standing experience in working with issues related to transparency and public accountability. At least one of these should be a woman member.
- e) Other special invitees from Departments that are undertaking social audits in their programmes.
- f) It shall be ensured that the Principal Secretary, Department of Rural Development / Panchayati Raj does not chair the Governing Body to ensure independence of the Social Audit Unit from the implementing agency.
- g) The Governing Body of the SAU should be chaired by a senior officer or an eminent person identified by the State Government. The Director, SAU should serve as the Convener of Governing Body.
- h) The officials of implementing agencies should not be member of the Governing Body or the Executive Committee.

10.1.3 In areas where social audits have not been conducted in the manner prescribed by the Rules, the Central Government under section 27(2) of the Act, may order stoppage of release of funds to the Scheme and institute appropriate remedial measures for its proper implementation within a reasonable period of time.

10.1.4 Staffing- Selection and Appointment

The Independent Social Audit Unit should be equipped with sufficient staff to ensure smooth functioning. These shall include but not be limited to: a full-time Director, an accounts in-charge, and staff dedicated for various functions like conduct of social audit, monitoring, IT, capacity building and documentation. To ensure quality and maintenance of ethical standards

in the social audit process and to follow-up of the social audit findings, every Social Audit Unit shall appoint adequate number of State, District and Block Resource Persons. The staffing pattern, qualification etc., of personnel to be recruited for SAU at the State, District and Block level will be decided by the State Government in consultation of the Governing Body of the SAU.

10.1.4.1 Director, SAU

- a. The qualification of the Director, SAU are to be clearly laid out and be of such a nature that it helps in enhancing the independence. The Director, SAU should have experience of at least two years in the fields of social audit
- b. A selection committee consisting of Chief Secretary or his/her nominee; Principal Accountant General/Accountant General in-charge of Local Bodies Audit; Principal Secretary, Rural Development Department; Eminent CSO representative as nominated by the State; and a representative of the Ministry of Rural Development, Government of India, shall select the person who shall be appointed by the respective state government on the basis of the above.
- c. The minimum tenure of the Director, SAU shall be three years and with the approval of the Governing body the services of Director, SAU can be extended up to the maximum tenure of 5 years or 65 years age whichever is earlier. The maximum age at the time of recruitment shall not be more than 62 years and the incumbent will not be eligible for the post of Director in the same SAU.
- d. If a State is unable to recruit a Director for Social Audit after three consecutive advertisements, it may post an officer of the State Government on deputation basis (full-time) as Director of Social Audit. However, it shall be ensured that the officer does not belong to the Rural Development/ Implementing Department and his tenure shall be for a minimum period of one year but not exceeding three years.
- e. If the budgetary allocation to the State/UT SAU is insufficient to hire full time services of a Director, SAU then, the State/UT may give additional charge to a senior official as Director of Social Audit. However, it shall be ensured that the officer does not belong to the Rural Development/ Implementing Departments and his tenure shall be for a minimum period of one year but not exceeding three years.
- f. Any decision to terminate the services of the Director, SAU prematurely shall be taken by the Government of the State only after consultation with the Governing Body.

10.1.4.2 Selection of Resource Persons at State and District

level:

The Social Audit Resource Persons at the State and District Level shall be drawn from people with experience in the conduct of social audits and have been working in the social sector. The selection of candidates from shortlisted eligible candidates, prepared by the Social Audit Unit, shall be done by a selection committee consisting of the following members:

- a. Chief Secretary or her/ his nominee.
- b. Principal Secretary of the Department implementing Mahatma Gandhi NREGS.
- c. Director, Social Audit Unit (Member-Convenor)
- d. Representative of the NIRD-PR from the Centre for Social Audit, Representative of a Civil Society Organization by the State or representative from Department of Social Justice / WCD / Law.

10.1.4.3 Selection of Resource Persons at Block level:

The State Social Audit Unit may engage Block Resource Persons by framing guidelines for the same. The guidelines shall be uploaded in the public domain by the State SAU.

10.1.4.4 Village Resource Persons:

Social Audit in a Gram Panchayat should be led by a full-time certified Block / District / State Resource Person of the SAU along with Village Resource Persons (VRPs) to facilitate the Gram Sabha in the task. Village Social Audit Resource Persons deployed for facilitating social audit in a Panchayat shall not be residents of the same Panchayat. State / UTs shall engage community cadre of village social auditors drawn from women members of SHG for an effective community accountability framework. In case there is no SHG in the area, State / UT shall engage capable persons for conducting the Social Audit as VRP. These village social auditors will be imparted training for 4 days by SIRD / SAU on basis of manual developed by MoRD.

10.1.5 Trainings– SRP, DRP and BRP:

The 30-day Certificate Course on Social Accountability and Social Audits is a mandatory requisite for all State, District and Block level resource persons. Lead Course Coordinators nominated by the States and certified by TISS/NIRD-PR shall impart the trainings to the resource persons in SIRDs. All States must ensure complete data entry of all training batches with details of resource persons trained.

10.1.5.1 SHG-Village Resource Persons (SHG-VRPs) – Training

The SHG-VRPs aims to create a community cadre of Village Resource Persons (VRPs) from amongst members of SHGs who will be engaged in social audits at Gram Panchayat level.

To facilitate uploading of SHG-VRP training details and day to day monitoring by Social Audit Units (SAUs) of their respective GPs / blocks / districts enabling provision have been affected into NREGASoft.

Accordingly, SAUs conducting the SHG-VRP training program are advised to upload the training batch details as well as details of the participants into NREGASoft. Reports will help to monitor the progress of SHG-VRP training and details of the batch registered.

10.1.6 Finances:

10.1.6.1 From the States' entitlement of 6% towards administrative expenditure, upto 0.5% shall be earmarked for the State's Social Audit. The funds for the Social Audit Unit will be released from the Ministry to the SAU's independent bank account through the respective State Government. The State Government shall ensure transfer of funds to the bank account of SAU within 15 working days of the receipt of funds. The SAU to maintain a separate bank account in the nationalized bank exclusively for Mahatma Gandhi NREGS.

10.1.6.2 The Director, SAU shall be responsible for drawing up a proposed budget of the SAU for meeting its commitment to conduct social audit in Gram Panchayats of the State.

10.1.6.3 Payments to Social Audit Unit Resource Persons: State Social Audit Units will be authorized to make payments directly into the bank accounts of its Resource Persons at the State, District, Block and Village Level. The files relating to expenditure by SAUs shall not be routed through the implementing agency.

10.1.6.4 Release of Funds:

The State SAUs shall apply for release of funds in two tranches for conduct of social audits and administration of SAU.

1. First Tranche

- a. The SAU shall apply for the first tranche within the first month of the financial year. First tranche shall be released to SAU after utilisation of 75 percent of the total available funds released during previous financial year subject to submission of the following documents:
 - i. Provisional UC of the previous Financial Year, as per the format shared by the Ministry vide letter No.M-11014/4/2017-RE-III dated 06.06.2018, duly signed and stamped by the Director, SAU.
 - ii. Expenditure Statement and Physical Achievement of the Social

- Audits conducted.
- iii. Bank Account Statement of the Social Audit Unit's Bank Account for previous financial year duly certified by bank and also verified by competent authority of SAU with official seal clearly mentioning opening balance (as on 1st April) & closing balance (as on 31st March) duly tallied with UC.
 - iv. In case of mismatch between UC and bank statement, bank reconciliation statement duly certified by competent authority of SAU with official seal is also required.
- b.** In case, the SAU applies for the first tranche after 30th September, in addition to the above, the following documents are also required for release of first tranche:
- i. Updated Provisional UC as per the format shared by the Ministry for the current Financial Year duly signed and sealed by Director, SAU;
 - ii. Audited UC as per the format shared by the Ministry for the previous Financial Year duly signed and stamped by a Chartered Accountant and Director, SAU.
 - iii. Audited Report including Receipt & Payment A/c, Income & Expenditure A/c, Balance Sheet and Auditor's note of previous Financial Year duly signed and sealed by a Chartered Accountant.
 - iv. Opening Balance, Closing Balance, funds released from Ministry and expenditure as mentioned in audited UC should be tallied with the Receipt & Payment A/c of Audit Report. In case of mismatch, clarification is required.

2. Second Tranche

- a.** Second tranche shall be released to SAU after utilisation of 75 percent of the total available funds subject to submission of the following documents:
- I. Provisional UC as per the prescribed format of the current Financial Year (1st tranche) duly signed and stamped by Director, SAU.
 - II. Audited UC of the previous Financial Year as per the prescribed format duly signed and stamped by a Chartered Accountant and Director, SAU. In case SAU has conducted social audits for other schemes, then separate UC for conducting Social Audit under Mahatma Gandhi NREGA shall be provided.
 - III. Audited Report including Receipt & Payment A/c, Income & Expenditure A/c, Balance Sheet and Auditor's note of previous Financial Year duly signed and stamped by a Chartered Accountant.
 - IV. Opening Balance, Closing Balance, funds released from Ministry and expenditure as mentioned in audited UC should be tallied with

the Receipt & Payment A/c of Audit Report. In case of mismatch, clarification is required.

- V. Expenditure Statement and Physical Achievement of the Social Audits conducted as per the format shared by the Ministry
- VI. Bank Account Statement of the Social Audit Unit's Bank Account for previous financial year duly certified by bank and also verified by competent authority of SAU with official seal clearly mentioning opening balance (as on 1st April), closing balance (as on 31st March) duly tallied with UC.
- VII. In case of mismatch between UC and bank statement, bank reconciliation statement duly certified by competent authority of SAU with official seal is also required.

b. In case the UC for second tranche is submitted before October, then the provisional UC of the current financial year should be furnished. In this case, 50 percent of second tranche shall be released to the SAU and the remaining 50 percent of the second tranche shall be released after receipt of the updated Provisional UC of the current financial year, Audited UC and Audited report of the previous financial year duly signed and stamped by a Chartered Accountant and Director, SAU.

c. In case, SAU receives funds from State Government for Social Audits under Mahatma Gandhi NREGS or for any other Scheme, the SAU shall provide copy of the sanction orders while applying for funds from the Ministry.

10.1.6.5 The conditions of O.M. dated 23.03.2021 of Department of Expenditure, Government of India shall be applicable in the case of release of funds for Social Audit and releases for Mahatma Gandhi NREGS and Other project under Mahatma Gandhi NREGS

10.1.7 Calendar:

The Social Audit Unit is required to frame an annual calendar at the beginning of the year to conduct social audit in all the Gram Panchayats in consultation with the State Rural Development Department. A copy of the calendar shall be circulated to all the District Programme Coordinators for making necessary arrangements for the social audit. The Calendar shall be pro-actively disclosed in the public domain.

10.1.8 Social Audit Process:

10.1.8.1 Provision of Records: The Programme Officer shall ensure that all the required information and records of implementing agencies are made available and provided along with photocopies to the Social Audit Unit for facilitating conduct of social audit at least fifteen

days in advance of the scheduled date of meeting of the Gram Sabha/Ward Sabha on Social Audit. These records include 7 Registers and documents listed in Annexure 2 of the Auditing Standards for Social Audit.

10.1.8.2 Physical Verification: The social auditors should physically verify as per the Annexure -5 of the Auditing Standard for Social Audit. The information to be used for physical verification shall be as listed in Annexure-2 of the Auditing Standards for Social Audit. The Social Auditor should conduct door to door survey to ensure all households are verified.

a. Verification of job entitlements of beneficiaries:

The Social Auditors should examine primary records related to entitlement of job available at GP level as listed in the Annexure-3 of Auditing Standards for Social Audit.

The resource persons deployed by the Social Audit Unit to facilitate the Gram Sabha/ Ward Sabha in conducting social audits are required to conduct a verification of entries made against job card holders of the Gram Panchayat.

b. Verification of Works:

The Social Auditor shall examine records related to execution of works available at GP as per Annexure-4 of Auditing Standards for Social Audit. The Social Auditors shall also ensure verification of the site of the assets created. Representatives from implementing agency and beneficiaries may also accompany the Social Auditors at the site of the asset.

10.1.8.3 Collating the Social Audit finding:

Issues/ complaints observed during the Social Audit shall be verified through examination of records and interaction with beneficiaries. Annexure-6 of the Auditing Standard for Social Audit may be referred to in this regard.

10.1.8.4 Gram Sabha/Ward Sabha:

A Social Audit Gram Sabha/Ward Sabha must be convened to discuss the findings of the social audit verification exercise and to review fulfillment of the rights and entitlements of workers and proper utilization of funds.

10.1.8.5 Documentation:

After the conduction of Social Audit Gram Sabha, the Director, SAU shall ensure that SAU Resource Persons at village level compile relevant information to support the conclusions of social audit.

a) Social Audit Reports: Social Audit Reports must be prepared in

the local language and displayed on the notice board of the Gram Panchayat. Summary of the major findings of the Social Audit Reports must be hosted in the public domain by the Social Audit Unit within 15 working days of the Social Audit being completed.

- b) Uploading reports in MIS:** Social Audit Units are instructed to use the National MIS on Social Audit developed by National Informatics Centre to download reports required for verification during social audits and enter findings of the same. The Social Audit Unit shall ensure that Social Audit Gram Sabha reports are uploaded on the MIS within 15 working days after the meeting of the Social Audit Gram Sabha.
- c) Reports to DPC and SAU:** The Social Audit Reports are required to be submitted to the District Programme Coordinator and the Social Audit Unit of the State within 15 working days of the completion of the Social Audit Gram Sabha/Ward Sabha.

10.1.9 Follow-up Action:

- i. The State Government shall be responsible to take follow-up action on the findings of the social audit.
- ii. Every District Programme Coordinator or any official on his behalf Shall:-
 - a) Ensure that the corrective measures are taken on the social audit report;
 - b) Take steps to recover the amount embezzled or improperly utilised and issue receipts or acknowledgement for amount so recovered;
 - c) Payment of wages found to be misappropriated, within seven days of the recovery of such amount to be credited to the concerned worker;
 - d) Deposit the amount recovered during social audit process in State Employment Guarantee Fund Account.;
 - e) Ensure that the appropriate action (including initiating criminal and civil proceedings or disciplinary proceedings) is initiated against individuals or officials or persons who wrongly utilised or embezzled the amount meant for the schemes under the Act. These actions must be completed within 6 months from the date of the conduct of the Social Audit.
- (iii) The State Employment Guarantee Council shall monitor the action taken by the State Government and incorporate the Action Taken Report in the Annual Report to be laid before the State Legislature by the State Government, a model format whereof has already been circulated.

10.1.10 Action Taken Report:

Within a month of the Gram Sabha/Ward Sabha, the Programme Officer should submit the Action Taken Report (ATR) to the Social Audit Unit. At least 15 days before the subsequent social audit, the resource person facilitating the social audit should get a copy of the ATR from the implementing agency as well as report from the resource person who conducted the audit the previous time. During field visits, the Social Audit Unit should verify whether action as specified in the ATR has indeed been taken. At the start of the Social Audit Gram Sabha / Ward Sabha, the ATR of the previous report and findings from field verification should first be presented before the social audit report of the current social audit. For regular monitoring of amount recovered under Social Audit, a new report- Report R.9.2.6. Financial Misappropriation Recovery Report is added in MIS to enable the States and Union Territories to ease the tracking of the decided cases and their recovery progress.

R.9.2.6 - State / UT wise Financial Misappropriation Recovery Report									
SR#	State /UT Name	Total number of Cases	Corresponding Financial Misappropriation Amount (Rs.)	Decided Cases	Corresponding Misappropriation Amount to be recovered as per decision (Rs.)	No. of decided Cases for which misappropriation amount needs to be recovered	Amount to be recovered (Rs.)	No. of decided Cases for which Recovery is done	Total amount recovered (Rs.)
1	2	3	4	5	6	7	8	9	10

Explanation:

1. SR# - Serial Number
2. State /UT Name – Name of the State or Union Territory
3. Total number of Cases – Total number of Cases/ issues concerned to Financial Misappropriation reported by Social Audit Unit (SAU) after conducting Social Audit in Gram Panchayat.
4. Corresponding Financial Misappropriation Amount – Sum total of the corresponding Financial Misappropriation amount of all the cases reported by SAU in the respective State/ UT
5. Decided Cases – Number of Financial Misappropriation cases reported by Social Audit Unit, for which decision is done by State (at exit conference)
6. Corresponding Misappropriation Amount to be recovered as per decision - Sum of the corresponding Financial Misappropriation amount of all the cases for which decision is done by State in the respective State/ UT
7. No. of decided Cases for which misappropriation amount needs to be recovered - Total number of Cases/ issues concerned to Financial Misappropriation for which, decision is already done by State, where amount to be recovered is more than 0.
8. Amount to be recovered – Sum of the total amount, of all the corresponding cases for which decision is already done by State, where amount to be recovered is more than 0.

9. No. of decided Cases for which Recovery is done – Total number of cases, for which, recovery is completed against such Financial Misappropriation cases, where amount is more than 0 for which decision is made by State unit.
10. Total amount recovered – Total Amount recovered by the State , against such Financial Misappropriation cases, where amount is more than 0 for which decision is made by State unit.

10.1.11 Periodic Review:

The Additional Chief Secretary/ Principal Secretary/ Secretary, Rural Development/ Panchayati Raj Department shall conduct a monthly review of Social Audit wherein irregularities identified in the social audit reports and status of progress on action taken by the implementing agencies on redressing the same shall be reviewed.

10.1.12 Concurrent Social Audit

Concurrent social audit shall be done for all works every month. For this purpose, self-help groups, village social auditors, Village Monitoring Committees (VC) and other village level organizations (VO) will have the right to inspect all records of works done and expenditure made in the Gram Panchayat on a fixed day of the week. Copies of records, where needed, will be provided by the Programme Officer at a nominal cost. Every Gram Sabha will select a Village Monitoring Committee (VC) consisting of 5 Mahatma Gandhi NREGS workers. The VC shall consist of women workers under Mahatma Gandhi NREGS, workers from SC/ST households, and those households who are automatically included / reported deprivation as per the Socio-Economic Caste Census. Where Self-Help group women meet the criteria of eligibility of VCs, as detailed above, they may be deemed VCs for the Gram Panchayat after being duly approved by the Gram Sabha. VC may visit each active work site once a month. Members of the VC will be paid a day's wage, upto one day's wage for every week, to carry out the task of inspection. The VC shall conduct a concurrent social audit of all active works of the Gram Panchayat and will monitor whether due norms are being complied with at the worksite in terms of processes and records to be maintained. They will also monitor whether worker entitlements are being provided as per the Act. The VC shall sign its report and submit the same to the Programme Officer.

10.2 Ombudsperson:

Para 30 of Schedule I of the Mahatma Gandhi NREGA mandates that there shall be an Ombudsperson for each District for receiving grievances, enquiring into and passing awards as per Guidelines. Central Government norms for process of appointment; application, tenure and termination; autonomy; remuneration; powers and responsibilities; procedure for redress of grievances and action to be taken on the Report

of the Ombudsman have been detailed in Ministry's Guidelines on Ombudsman (as amended from time to time). The cases of denial of entitlements as brought out through social audits shall be referred to the Ombudsman by the Social Audit Unit. The Ombudsman shall be responsible for registering the same as *suo moto* complaints for disposal and passing of awards within 30 days from the date of filing of the complaint as per the norms laid down.

10.3 Grievance Redressal:

As per Section 19 of Mahatma Gandhi NREGA, the State Governments shall, by rules, determine appropriate grievance redressal mechanisms which allow a worker/citizen to lodge complaint and trace the subsequent response. The time lines for redressal of grievances should be consistent with the provisions of "Public Service Delivery Act" or equivalent legislation of the State, if any. Such a system should also create awareness among the wage seekers regarding their entitlements, processes and the redressal system through Public Information Campaigns like Rojgar Diwas. Multiple modes should be enabled for the complainant to register a complaint and include written complaints as well as those through telephone help lines. Complaints should be entered in the complaint register (one of the 7 Registers) and disposed within the statutory time limit. The complainants must also be informed of the action taken in writing.

10.4 Vigilance

All States are mandated to arrange for a three-tier vigilance mechanism to proactively detect irregularities in the implementation of the Act and to follow up detected irregularities and malfeasance, including those identified during social audit, and ensure that the guilty are punished and recoveries of misspent funds duly made.

10.4.1 The State Government must set up a State Vigilance Cell consisting of a Chief Vigilance Officer who shall be entrusted with the responsibility of receiving complaints, verifying complaints and conducting regular field visits. The State Vigilance Cell will be authorized to initiate recoveries of amounts through the Public Accountants Act in the case of officials and Revenue Recovery Act in the case of others; recommend initiation of disciplinary action against the officials found guilty and recommend to the District Vigilance Cell to file a FIR before the police in cases where criminal action needs to be initiated. The Chief Vigilance Officer shall be responsible for sending an annual report to State Employment Guarantee Council with suggestions on controlling irregularities and malfeasance.

10.4.2 A District Vigilance Cell must be set up and should be headed by district level officer and supported by an Engineer and an Auditor to carry out functions as per directions of the State Vigilance Cell. The District Vigilance Cell shall perform inspections on its own and take follow up actions for recovery,

disciplinary action and filing of criminal cases in respect of non-officials and officials whose disciplinary authority is at the district level.

10.4.3 Vigilance and Monitoring Committees (VMC) must be set up in each Gram Panchayat consisting of 5 persons, with adequate representation from Scheduled Castes and Scheduled Tribe households, half of whom shall be women. The members of the VMC may be identified from teachers, AW workers, SHG members, SA Resource Persons, user groups, youth clubs, Civil Society Organisations etc. The VMC shall necessarily be appointed / nominated / elected by the Gram Sabha for a period of at least 6 months. The functions of the VMC shall include visiting work sites; interacting with workers; verifying records; verifying onsite facilities; assessing quality of works; assessing cost; end to end reporting on work; qualitative assessment of nature of work. The VMC may check all works and its evaluation report will be recorded in the Works Register and submitted to Gram Sabha during the Social Audit. Reports of the VMC must be treated as public documents and shall be made available at the Gram Panchayat on demand.

10.5 Mandatory Pro-Active Disclosure:

State Governments are requested to ensure proactive disclosure of information and records to all common people and stakeholders using a 'Janata Information System' consisting of disclosures at the worksites, through CIB, Gram Panchayat Notice Boards and the Mahatma Gandhi NREGA website. The Ministry has issued suggestive framework for Citizen Information Board which the states are required to adhere to for each work.

10.6 Minimum Principles of Transparency and Accountability:

The Ministry has notified the minimum principles of transparency and accountability to be adhered to in all stages of implementation of the Act.

10.6.1 In order to enable and empower citizens, individually and collectively, to effectively perform the function of monitoring the implementation of interventions rolled out in their name, various conditions need to be fulfilled. These include a widespread understanding of the entitlements, of the prescribed time frames, of who's responsible for what, of the prescribed standards and rates, of the decision-making processes, of the possibility for appeal, complaint or grievance redressal, and of the reasonably expected outputs and outcomes.

10.6.2 Concepts like transparency and accountability must be framed in a manner in which they are governed by universal and inclusive processes. This is essential to empower every individual or group with the right to monitor a programme and help facilitate beneficiaries' claim their rights.

10.6.3 There must be equal and open access of information to all citizens and should preclude any attempt that may restrict/exclude a citizen from using information or from having to prove their *locus standi*.

10.6.4 There may be a need to specially empower and facilitate certain marginalized groups to access information.

10.6.5 In all cases of pro-active disclosure or collective monitoring, there is an inherent need for facilitation by external agencies / individuals / groups.

10.6.6 All relevant information regarding programmes and public institutions must be proactively displayed (mandatorily) and made accessible through different modes and medium, ensuring local language compatibility and keeping in mind the needs of the semi- literate, the illiterate and the differently abled.

10.6.7 Information must be authenticated, updated with reasonable periodicity, and put across in a manner and format that is easy to understand. Towards that end, special proforma and formats need to be developed.

10.6.8 Relevant information must be appropriately displayed at the level of the village, Gram Panchayat, Block / Intermediate Panchayat and the District.

10.6.9 It must also be kept in mind that, as far as possible, all decision making should be done in public in the full view of all interested stakeholders. This is the best way of ensuring that decisions are not only fair but also appear to be fair.

10.6.10 Recognising that, despite best efforts, both the modes of providing information and of getting feedback can be corrupted or blocked, multiple modes and routes must be used in order to make it progressively difficult to inhibit the free flow of information to and from the people.

10.6.11 Whereas focus must be on using as far as possible culturally appropriate modes of communication, especially traditional modes with which the local people are familiar, the advantages promised by new and emerging technologies must also not be ignored. Of special relevance are mobile phones and social media which have effectively permeated rural households and promise an innovative, reliable and quick method of simultaneously communicating with a large number of people.

10.7 Record Keeping

Proper record maintenance is crucial to the effective implementation of

any programme. There ought to be lot of clarity and simplicity in maintenance of minimum number of records to enable the cutting edge functionaries at Gram Panchayat level to spend their time effectively and gainfully in ensuring smooth implementation of the programme and not to be bogged down by the maintenance of Records and Registers alone. The Ministry has reduced the number of Registers to be maintained at the Gram Panchayat level to 7 from an average of 22 Registers that were being maintained in different states.

The simplified formats of the 7 Registers are the outcome of intense engagement with the States, the representatives of Gram Rojgar Sahayaks and NIC. They are designed with a view to ease the functioning of the field level personnel and reduce duplication of work without compromising with the quality of information especially those relating to entitlements of workers.

The 7 Registers are:-

- Register-I Register For Job Card (Application, Registration, Job Card Issue) and Household Employment Reports
- Register – II Gram Sabha Register
- Register – III Demand for Work, Allocation of Work and Payment of Wages Register
- Register – IV Work Register
- Register – V Fixed Asset Register
- Register – VI Complaint Register
- Register – VII Material Register

Register – I, IV, VI and VII can be printed and pasted from MIS itself while Register II, III and V are to be maintained manually. These 7 Registers do not include the records and registers pertaining to financial administration pertaining to Cash Book, Ledger, and Stock Register etc. which the States may continue to maintain as per their Financial Rules.

Adoption of these 7 Registers is to be ensured by the states/UTs for purpose of efficient book keeping as well as for purpose of concurrent Audit and Social Audit. The Registers are to be made available for scrutiny, inspections etc. to officials as well as the public, at all times.

Chapter 11

Information, Education and Communication (IEC) Activities

11.1 Information, Education and Communication (IEC): IEC is critical for enabling all the 10 entitlements under Mahatma Gandhi NREGA. The administration and the implementing agency must enable mechanisms to create awareness about the entitlements of the workers and the access to the entitlements.

11.2 Expenditure for IEC activities: Expenditure for IEC activities taken up by the States/Districts can be met from the funds earmarked for administrative expenses (6% of the state funds).

11.3 National IEC Strategy: As per the National IEC Strategy for Mahatma Gandhi NREGS, the suggested key messages of Mahatma Gandhi NREGS, which need to be disseminated to various target groups are:

- Mahatma Gandhi NREGA guarantees hundred days of wage employment in a financial year, to a rural household whose adult members volunteer to do unskilled manual work.
- Individual beneficiary oriented works can be taken up on the lands of Scheduled Castes and Scheduled Tribes, small or marginal farmers or beneficiaries of land reforms or beneficiaries under Pradhan Mantri Awaas Yojana- Gramin of the Government of India.
- Within 15 days of submitting the application or from the day work is demanded, wage employment must be provided to the applicant.
- Workers have the right to get unemployment allowance in case employment is not provided within fifteen days of submitting the application or from the date when work is sought.
- Wages must be paid within fifteen days of work done.
- Permissible works which can be taken up by the Gram Panchayats.
- Mahatma Gandhi NREGA focuses on the economic and social empowerment of women.
- Mahatma Gandhi NREGS provides “Green” and “Decent” work.
- Social Audit of Mahatma Gandhi NREGS works is mandatory, which ensures accountability and transparency.
- Mahatma Gandhi NREGS works address the climate change vulnerability and protect the farmers from such risks and conserve natural resources.

- The Gram Sabha/Ward Sabha is the principal forum for wage seekers to raise their voices and make demands. It is the Gram Sabha / Ward Sabha and the Gram Panchayat which approves the shelf of works for the Gram Panchayat under Mahatma Gandhi NREGS and affixes their priority.

11.4 Preparation of Yearly Plan: The States are required to prepare their State IEC plans every year, and send reports at regular intervals to the Ministry.

11.5 Uniformity in messages: Uniformity in messaging needs to be ensured for better results. At the National, State, or Village level, a standardised message should be disseminated, based on the core of the programme.

11.6 Nomination of State Nodal Officer: State IEC Nodal officers are to be nominated by the States to look after IEC activities of Mahatma Gandhi NREGA in the State. The name and details of State IEC Nodal officers need to be conveyed to the Ministry. For professional implementation of IEC activities, States are free to appoint Communication Officers with experience in development communication.

11.7 Integration for effective IEC strategy: For effective IEC strategy the states need to integrate various non- negotiables like Social Audit, Rojgar Diwas, Citizen Information Boards, wall writing and Job Cards as IEC tools through which rural community can be made better aware of their rights and entitlements, and can be a part of monitoring as well as grievance redressal. Key messages on the Scheme may be disseminated through these platforms. Citizen Information Boards, Wall Writings and Job cards should become the prime medium for information dissemination. Job card apart from recording of entitlements may be an important IEC tool to create awareness by incorporating relevant information package like salient features of the scheme, rights and entitlements of the enrolled worker etc.

11.8 Disseminating Good Practices: Using news media for disseminating good practices and information about the Scheme has been a focus of the Ministry. In the National IEC Strategy for Mahatma Gandhi NREGS, a media advocacy strategy has been incorporated. States are to conduct State level and District level orientation of journalists.

11.9 Library in MIS: A library has been provided for in the Management Information System of the Mahatma Gandhi NREGS. It has 3 Sections viz.

Section I – Books
Section II – Videos
Section III –Presentation

These three sections further divided into sub sections as mentioned below:

a. Sub Sections of Books:

1. Important Documents
 - i. Acts
 - ii. Guidelines / Circulars
 - iii. Rules / Frameworks
2. Training Related Documents
 - i. Works manuals
 - ii. SOPs / User Manuals
 - iii. Training Modules
 - iv. Publications
3. Research Studies

b. Sub Sections of Videos: This section has documentaries produced by Ministry of Rural Development on various initiatives taken by Mahatma Gandhi NREGS Division and shows impact of those initiatives on the society at large.

c. Sub Section of Presentations: This section covers various important presentations being prepared by Mahatma Gandhi NREGA Division to showcase their performance and initiatives.

11.10 Water Conservation Success Stories webpage: Water Conservation Success Stories webpage are also included in NREGASoft, which display on the landing page. This webpage is created to document and disseminate the learnings of innovative Water Conservation works from the ground.

The webpage has three sections:

Section1. Documentation: This section has various documentation done by States and the Mahatma Gandhi NREGA division regarding Water Conservation initiatives.

Section2. Success Stories: This section has various success stories of Water Conservation submitted by States / UTs.

Section3.Videos: This section has various videos of success stories of Water Conservation created by Mahatma Gandhi NREGA division and by States / UTs.

11.11 IEC for Permissible Use of Machineries: Para 22 of Schedule-1,

Mahatma Gandhi NREGA, lays down that “As far as practicable, works executed by the programme implementing agencies shall be performed by using manual labour and no labour displacing machine shall be used.” However, there may be activities in executing works which cannot be carried out by manual labour, where use of machine may become essential for maintaining the quality and durability of work to be completed under Mahatma Gandhi NREGS. A suggested list of machines which can be used under Mahatma Gandhi NREGS, mentioned in Chapter 7, Para 7.1.3 of Annual Master Circular (AMC) 2019-20. States/UTs are required to perform IEC activities for informing villagers about permissible use of machineries, should be made on the walls of the Gram Panchayat Building.

11.12 IEC for Individual beneficiaries’ benefits: Through letter no. J-1101/01/2019-RE-I dated 11th March 2020, an IEC Template on Individual beneficiaries benefits under Mahatma Gandhi NREGA also shared with States/UTs, as a reference material to be used for publicity posters etc.

11.13 Social Media Handles: State to ensure wider publicity of the official Mahatma Gandhi NREGA Social media handles. Like, follow and subscribe the following:

- **Facebook Page** - <https://m.facebook.com/iecmgnrega>
- **Twitter Account** - <https://twitter.com/MgnregaGoi>
- **Instagram Account** - <https://www.instagram.com/mgnregagoi/>
- **YouTube Channel** - <https://youtube.com/c/IECMGNREGA>

11.14 Publicity on Job Cards: Publicity of Atal Pension Yojna (APY), PM Suraksha Bima Yojna (PMBSY) and PM Jeevan Jyoti Bima Yojna (PMJJBY) need to be ensured through job card. Refer letter number DO NO. J-11060/1/2018-RE-VI (361692).

Chapter 12

Management Information System (NREGASoft)

12.1 NREGASoft

The Ministry has developed a work flow based, web enabled application known as NREGASoft, which is hosted at the portal accessible as <https://nrega.nic.in>. The NREGASoft provides for recording of all transaction details of different processes in implementation of Mahatma Gandhi NREGS and putting the same in public domain. With this enabling architecture of NREGASoft, it is essential that States do timely reporting so that the public domain (<https://nrega.nic.in>) represents the picture of Mahatma Gandhi NREGS implementation almost on or close to real-time, thereby ensuring transparency and accountability. The NREGASoft started way back in 2006.

12.1.1 Role based logins – To further strengthen and bring in accountability in the data entry process under NREGASoft, functionality of user-based logins has been developed and deployed. After the staff has been registered and verified, is mapped with the respective roles to enable them to make entries in to the NREGASoft using their login credentials. The first-time login, forget user ID & change password is secured by OTP linked to the registered mobile number. In NREGASoft, it is mandatory to register login users of Gram Panchayats, Program Officers, Blocks, Zilla Panchayats, Implementing Agencies, District Program Coordinator (DPC) and State DBA, using ‘Staff Registration’ module. By using role-based logins there is an increase in accountability of Mahatma Gandhi NREGS field functionaries, since sensitive transactions are logged and audit trail is maintained in database of NREGASoft.

12.2 NREGASoft Change Management System:

Whenever a communication is received from the State/ UT on issues being faced in the NREGASoft and request for new modules or reports or modifications in the existing reports / modules, to address the issue, the NREGASoft change management system has been further streamlined. After the receipt of the change request, it is recorded in the Change Request Form (CRF) for necessary approvals in the Ministry. Only after the approvals, the request of the State / UT is implemented in the NREGASoft. This helps in tracking and monitoring the change requests

done in the NREGASoft.

12.3 Stakeholders

The portal (<http://nrega.nic.in>) provides a single point access to the following stake holders:

- i. Citizens
- ii. Workers
- iii. Gram Panchayats, Block Panchayats, Zilla Panchayats
- iv. Programme officers
- v. District Programme Co-ordinators
- vi. Implementing agencies other than PRIs
- vii. State Rural Development Departments
- viii. Ministry of Rural Development, Government of India.
- ix. Bank & Post Offices
- x. Social Audit Agencies
- xi. Engineers

12.4 Modules in NREGASoft: The portal encapsulates several modules that are required in different processes of implementation of MGNREGA. These are as under:

1. **Worker Management Module** of the software provide backbone for the services provided to the worker right from the registration and issuance of job card to the payment of wages through different financial institutions.
2. **Works Management Module** captures detailed information about the various works proposed or under taken under the scheme at various levels. It facilitates online approval of projects and keeps track of time taken for approval of project. Each project is provided a unique ID and status of work is maintained in the system.
3. **E-muster roll module** strengthens the monitoring, planning and muster roll management. Earlier pre-printed muster rolls were issued to the executing agencies from programme officer at block. Now NREGASoft generates e-muster rolls bearing the name of workers who are allotted job on a particular worksite. This stopped the addition / deletion of name of worker and hence the manipulation of muster rolls. Also in advance the administrators know the approx. number of workers working on worksites. This also ensures in time capturing of information in NREGASoft.
4. **Fund Management Module** tracks the transfer of fund from the Ministry of Rural Development to the pocket of the person.
5. **Bank/Post Office module** allows the financial institutions to get information about wages to be paid to the workers and enter the

details of amount credited in their accounts

6. **Labour Budget Module** contains all required information for preparation of Labour Budget. It allows planning and preparing the labour budget for each Gram Panchayat. The module is so designed that it enables each GP to upload its labour budget which gets consolidated at every level from Block upto the State Level. It captures the details of the works to be taken up in next financial year along with the estimation of the household demanding the works, the persondays and cost.
7. **e-FMS Module** provides a platform for making e-payments to workers, staff and vendors (wages, material and administrative expenses) using the payment network of financial Institution (e.g. NEFT/ RTGS/ ECS/ Sanchay Post), thus addressing the issue of delay in payments to a larger extent and making the MIS real time transaction based.
8. **NeFMS module:** In order to streamline the system of fund release and to avoid multiple levels of fund release, this module is generated for payment of wages directly to workers account.
9. **Delay Compensation module:** As per Para 29 of Schedule II of the Mahatma Gandhi National Rural Employment Guarantee Act is entitled to payment of compensation at the rate of 0.05% of the unpaid wages per day of delay beyond the sixteenth day of closure of muster roll. NREGASoft has a provision to calculate the total compensation payable, after due verification, based on the date of closure of Muster Roll (MR) and the date of generation of the pay order (Fund Transfer Order).
10. **Unemployment Allowance module:** NREGASoft will check for cases of demand which have not resulted in provision of work within 15 days from the date of registration of demand or the date from which work has been demanded, whichever is later. The provision of work is evidenced by the date at which the muster roll is started. Based on this data, the Unemployment Allowance will be calculated and placed in the login of the Programme Officer (PO) for her / his decision in the matter. The decision of the Programme Officer will be made available on the web reports of NREGASoft.
11. **Cost Estimation Module** makes detailed estimation for the works taken up under MGNREGA e.g. construction of Tank, Well, Sluice Gate, Earthen road, Kharanja etc.
12. **Material Procurement module:** Material can be procured when the work has been approved or at ongoing status and all the

materials which mentioned at the time of technical sanction. Vendor has to be registered before bill gets entered. All the taxes have to be entered by the state which can be used at the time of bill entry.

13. **Social Audit module** allows the Gram Panchayat to plan for the social audit and prepare social audit calendar. It has features to upload issues/ Grievances that rose during the Social Audit as well as the minutes of meetings. Observations of the documents verified during the Social Audit are also captured through this module.
14. **Staffing Position Module** captures name and contact details of all the officials, planning and implementing agencies from Gram Panchayat to Ministry of Rural Development involved in MGNREGA, thus strengthening communication and co-ordination among them.
15. **Grievance Redressal Module** allows all stakeholders including illiterate worker/Citizen to lodge complaint and trace the subsequent response.

Chapter 13

GeoMGNREGA – GIS Implementation under Mahatma Gandhi NREGA

The Ministry has started implementation of GeoMGNREGA for geo tagging of assets created under Mahatma Gandhi NREGS in partnership with National Remote Sensing Centre (NRSC) of Indian Space Research Organisation (ISRO). It follows a systematic creation of a database on assets using technological interventions like mobile based photo geo-tagging and a GIS based information system for online recording and monitoring. The GIS database and maps will further be used for analysis and planning for works under Mahatma Gandhi NREGS. The National level geospatial framework is being implemented with geospatial information compatible with industry. The BHUVAN geoportal of NRSC has been customized for this purpose. The database is accessible to the Ministry and States for monitoring and database creation, respectively.

The location of each asset is to be geotagged along with three photographs. Standard web-based mechanism has been put in place to consume assets data pulled from the NREGASoft. Operating procedure has been established to enable a smooth exchange of data as services between NREGASoft and Bhuvan geoportal, while ensuring data integrity and security. So far more than 4.75 Crore assets created under Mahatma Gandhi NREGS have been geotagged.

For checking the Geotagging one should open https://bhuvan-app2.nrsc.gov.in/mgnrega/mgnrega_phase2.php# and click on Statistics to check the Geotagged Assets. For checking more one has to create login credentials and search assets as per work code and view photograph of the assets with expenditure, manpower used etc.

GeoMGNREGA has been operationalized in two phases listed as under: -

13.1 GeoMGNREGA Phase-I (Geotagging of Completed Assets)

Applicable to: All assets completed since inception and started before 31stOctober2017.

GeoMGNREGA Phase-I was rolled out on 1stSeptember 2016

which is applicable to all works completed under Mahatma Gandhi NREGS.

13.1.1 Process Flow of geotagging of Assets under GeoMGNREGA Phase-I

The process includes flow of geotagging of asset, uploading of two photographs of each asset and display of relevant data on Bhuvan GeoMGNREGA portal along with assigned responsibilities which is as follows: -

- a) Automatic generation / assigning of Asset ID on NREGASoft after completing work and marking it as Primary asset by Programme Officer / Gram Panchayat / PIA. In case of works completed earlier there is a separate module to mark it as asset and generate the Asset ID. An asset may have one or multiple (secondary) completed works associated with it. The Asset ID of primary asset will be used for referring to these associated works. It is imperative to understand the differentiation between asset and works.
- b) Information on Asset ID residing on NREGASoft along with work details is pulled by Bhuvan Platform on regular intervals on a daily basis.
- c) Geotagging of completed assets through Bhuvan mobile platform using android-based mobile app developed exclusively for Mahatma Gandhi NREGA for field-level data capturing, as well as asset visualization capabilities & report generation tools. This includes capturing of GPS location of the asset, along with photographs by Mahatma Gandhi NREGA Spatial Enumerators (MSEs). The Gram Rojgar Sahayaks (GRSs), Technical Assistants (TAs) or any other functionary at Gram Panchayat (GP) level are to be designated as MSE to carry out the above-mentioned responsibilities. There can be one MSE for one GP, multiple MSEs for one GP and one MSE for multiple GPs. The MSEs are to be registered on the mobile application and authorized by GAS (GIS Asset Supervisor), accordingly. To ease geotagging to be carried out by the MSE, options like multiple GP data (3 GPs of the same block) download and line-department wise filter has been enabled in the GeoMGNREGA mobile application.
- d) Moderation / validation by GIS Asset Supervisor (GAS). GIS Asset Supervisors (GASs) are Programme Officers or other officials at the block-level, who are to be designated as GAS. They are responsible for validation of data or information captured by the Mses. The GAS is to be registered on Bhuvan GeoMGNREGA portal and authorized by State GIS Nodal Officer (SGNO). They must ensure that all the geotags uploaded by MSEs of GPs of the block is moderated within 48 hours of the upload.
- e) Moderated and approved data is pushed to Bhuvan Web GIS where it is displayed on Bhuvan GeoMGNREGA portal in public domain.
- f) An official at district level is to be designated as District GIS Nodal Officer (DGNO) with the responsibility to monitor the implementation

of GeoMGNREGA and to ensure the quality of geotagging in their respective districts. The DGNOs have to be registered on Bhuvan portal.

- g) An official at State level is to be designated as State GIS Nodal Officer (SGNO) with the responsibility to coordinate the implementation of GeoMGNREGA in the States. The name and details of SGNO need to be conveyed to the Ministry. The SGNOs have to be registered on Bhuvan GeoMGNREGA portal.

13.1.2 Centre for Geoinformatics Application in Rural Development (CGARD) of National Institute of Rural Development & Panchayati Raj (NIRD&PR) is responsible for training & capacity building of programme officials & field functionaries through the State Institutes of Rural Development (SIRDs) so that functionaries are able to carry out their duties, effectively.

13.1.3 GeoMGNREGA Phase-I will be saturated when geotagging of all assets started before 31st October 2017 is completed.

13.1.4 State/UT should provide information of Phase-I progress as per the format provided per the following prepositions:

(Table format)

- S.No.
- State/UT
- No. of assets not geotagged
- No. of Assets not geotagged against which action has been taken by State/UT

13.2 GeoMGNREGA Phase-II (Geotagging in 3 Stages)

Applicable to: All works started on or after 1st November 2017

GeoMGNREGA Phase-II was rolled out - on 1st November 2017. The overall process flow for geotagging of asset, uploading of two photographs of each asset, and display of relevant data on Bhuvan GeoMGNREGA portal along with assigned responsibilities remains the same, for GeoMGNREGA Phase-I and Phase-II. However, under GeoMGNREGA Phase-II geotagging is carried out in three stages viz.:

- I. Before initiation of work;
- II. During the work &;
- III. After completion of work.

13.2.1 Process Flow of geotagging of Assets under GeoMGNREGA Phase-II

Following processes adopted in NREGASoft for smooth implementation of GeoMGNREGA Phase-II:-

- I. Stage 1 geotagging (Before the Start of Work):** It has to be carried out on works with technical and administrative sanctions that have the Detailed Project Report (DPR) frozen in NREGASoft.
- II. Stage 2 geotagging (During the Work):** Once 30% of the estimated cost of the work is booked as expenditure, and then the said work will be available for Stage 2 geotagging on GeoMGNREGA Bhuvan Mobile Application. However, if 60% of the estimated cost is booked as expenditure in NREGASoft and Stage-2 geotag, is not captured in Bhuvan, till that time, No further expenditure on the work can be booked.
- III. Stage 3 geotagging (After Completion of Work):** Once the work is completed and closed at NREGASoft, it is available for Stage 3 geotagging.

13.2.2 Module on Deletion/Correction and Change of Location under GeoMGNREGA Phase-II

There have been instances under GeoMGNREGA Phase-II wherein a change in the location of the asset has been requested by the State which is characterized in the following cases and solutions have been developed accordingly: -

Case 1: Change in location of work, geotagged under Stage 1 (Before):

- The work with accepted geotag for Stage 1 which is not yet geotagged for Stage 2 will be available for marking in GAS login.
- GAS can mark the work for rejection of Stage 1 geotag with clearly stated reason.
- The DGNO, in its login, has a provision to approve / reject the request with the stated reason, raised by GAS.
- Once DGNO accepts the rejection request of GAS, the Stage I geotag will be rejected in Bhuvan and acknowledgement will be shared with NREGASoft. The work will be available now for geotagging for Stage-I.
- The above rejection process is allowed only once for a particular work.

Case 2: Geotag could not be captured under Stage 2 (During the work)

- The work with accepted geotag for Stage 1 and not yet geotagged for Stage 2 is available for marking in GAS login.
- GAS can mark the work for rejection of Stage 1 geotag with clearly stated reason.
- Provision to approve/reject the request with reason, raised by GAS, is available in DGNO login.
- Once DGNO accepts the rejection request of GAS, the Stage I geotag is rejected in Bhuvan and acknowledgement will be shared with NREGASoft. The work will be available now for geotagging for Stage I.
- After geotagging for Stage 1, the work will be available for geotagging for Stage 2.
- The above rejection process is allowed only once for a particular work.
- The same process may be followed in case of Stage 3 (After geotagging, if required).

Case 3: Correction of work details data after sharing with Bhuvan:

- Provision to delete / correct the work under GeoMGNREGA Phase II, is available in GAS login of Bhuvan-GeoMGNREGA portal.
- The work which is not yet geotagged for Stage 1 is available for deletion/ correction.
- During the deletion / correction of work, GAS must provide clear reason for deletion / correction
- After deletion/ correction of work in Bhuvan, acknowledgement is sent to NREGASoft.
- The work can be edited and information can be corrected in NREGASoft.
- Option to mark the work and resend for geotagging after correction/deletion is available at NREGASoft.
- The above process is allowed only once for a particular work.

13.3 Exemptions under GeoMGNREGA

13.3.1 Geotagging PMAY(G)works:

All PMAY (G) works are exempt from geotagging under GeoMGNREGA Phase-I and Phase-II, since the geotag along with pictures in 5 Stages of the asset created is already being captured under PMAY (G) scheme.

13.3.2 Exemption for works with sanction amount less than or equal to INR 50,000 under Phase-II:

Some works under Mahatma Gandhi NREGS may be completed within 1 muster roll cycle i.e., between 7-15 days, wherein complete expenditure is booked at one go. In such cases geotagging for Stage-2 (During the

work), may delay the process of completion of the work because of with check on NREGASoft for making the work available for Stage 2 geotagging after expenditure of 30% of estimated cost. The work will be available for Stage 2 (during) geotagging immediately after the receipt of Stage 1 geotag at NREGASoft. The work will be available for Stage 3 (after completion) geotagging after the work is marked completed on NREGASoft.

13.4 The way forward

13.4.1 Ensuring geotagging of all new and old assets created since inception. This may be done in phases.

- I. States/UTs should ensure that all works completed - must be geotagged within 30 days of completion of work.
- II. Works already completed under Mahatma Gandhi NREGA should be geotagged in a sequential manner enabling financial year wise priority from works completed before 31st October 2017, FY 2021-22, 2020-21, 2019-20, 2018-19 and backwards till 2017-18.

13.4.2 Ensuring the quality of geotags is as important as the task, itself. This may be ensured in two ways. First is to ensure quality of Photographs of all assets and the second is to ensure proper 'description' of the asset.

i. Quality of Photograph:

Quality of photograph affects the possibility and perspective of assessment of the asset. It should be ensured that the photographs must have certain level of quality, which will help in further assessment of the assets. Following points should be followed while taking photographs of assets created under Mahatma Gandhi NREGA:

- **Direction and Angle:** The direction and angle of photograph should be such that entire asset or maximum portion of the asset is visible in the photograph.
- **Orientation of photograph:** Similar orientation for similar assets. For example: Photographs should be taken, along the length in case of linear structures, like roads, water channel etc.
- **Photographs should not be taken against the sun.** Position of the sun should always be on the back of the person taking photograph of the asset.
- **Clear / Haze free photographs:** All MSEs (Mahatma Gandhi NREGA Spatial Enumerators) should avoid taking photographs in fog and rains to ensure high quality images.
- **Linking citizen information display boards with the Photograph:** At least one picture of the asset should have picture of the citizen

information display board along with the asset.

ii. Asset Name and Description:

The asset detail should be maintained at GP level in Fixed Asset Register (FAR). Description of the asset is essential as it solely describes the asset type, quality and descriptive location of the asset. It also helps the MSE to identify the asset to be geotagged. There should be no mismatch in description of photograph and the asset created.

iii. Accuracy of geotags: Accuracy of the geotag must be less than or equal to 10 meters.

iv. Roles and responsibilities:

- District GIS Nodal Officer (DGNO) and State GIS Nodal Officer (SGNO) should monitor quality of geotags under Mahatma Gandhi NREGA for their respective Districts and States.
- Ministry of Rural Development will do random check regularly to monitor the quality of geotags.

v. GeoMGNREGA platform should be used by States/UTs for the purpose of planning of works on a particular site to avoid duplication of works while preparing labour budget.

vi. DGNO/DPC (District Programme Coordinator) will ensure 100% adherence to the guidelines issued under GeoMGNREGA.

13.4.3 The Ministry is conducting the third-party verification of geotagged assets under Mahatma Gandhi NREGS to check the physical existence of assets at their geographical location based on the geotagged data collected under GeoMGNREGA across all the States/UTs

13.5 Janmanrega - Citizen Centric Mobile Application

Citizen awareness is the key to efficient, effective and transparent execution of any scheme. The Ministry launched 'Janmanrega' - a Citizen-Centric Mobile Application (CCMA) on 19th of June 2017. The application has been developed in collaboration with National Informatics Centre (NIC) and National Remote Sensing Centre (NRSC, Hyderabad). The Android App is available for download from nrega.nic.in/netnrega/Janmanrega.htm. It may also be downloaded as from (More+ Tab: <http://rural.nic.in>) or from Google Play at <https://play.google.com/store/apps/details?id=nic.hp.ccmgnrega>. The application is available in English, Hindi, Bengali, Gujarati, Kannada, Malayalam, Marathi, Odia, Punjabi, Tamil, Telugu and Urdu.

13.5.1 The application allows locating already geotagged Mahatma

Gandhi NREGS assets on Indian Space Research Organisation's Bhuvan Map Interface along with their attributes and two photographs using an Android mobile phone. Citizens can use it to locate the assets. There is provision for capturing her / his feedback on such asset(s). Available features of the app are as follows:-

i. Pre-User Registration:

- Background
- About Mahatma Gandhi NREGA
- Objectives
- Stakeholders
- Ten Entitlements
- Works
- Referring to Friends
- Setting of Preference, for switching between different languages

ii. Post User Registration:

- Searching for Assets
- Searching for Nearby Assets, based on User's Current Location
- Providing Feedback on Asset

13.5.2 After downloading and installation of the app in the mobile phone, the user is required to register to carry out search for assets, looking for nearby assets and providing feedback about an asset. The feedback can be submitted, only when the user is within 20 Meters of the asset's geotagged location coordinates. A video on the app is made available at: <https://www.youtube.com/watch?v=s9IWUDif-kA>

The States and Union Territories (UTs) are required to popularize the app through its mention in Job Cards (JCs), Citizen Information Boards (CIBs), Wall Writings and Websites. Mahatma Gandhi NREGS Functionaries, such as Gram Rojgar Sahayaks (GRSs) and Mahatma Gandhi NREGA Spatial Enumerators (MSEs) should be well versed in its use and should be involved to carry out mass campaigns and demonstration sessions of the app in Gram Sabhas and other village congregations.

13.6 MIS Report R24.8 - Janmanrega User Registration has been made available on NREGASoft. Feedback of Janmanrega app is also available in the reports section of MIS.

Chapter 14

Direct Benefit Transfer (DBT) and the Aadhaar Platform

14.1 Direct Benefit Transfer

Under Mahatma Gandhi NREGA Direct Benefit Transfer, all payments to the workers are to be credited into the accounts of the workers in the Bank/Post Offices, unless exempted by the Ministry in special circumstances.

Earlier, the credit might either happen using the banks/Post office account details or using the Aadhaar number of the beneficiary with which the account may be linked. Now, Since 1st Jan 2024 ,All workers under Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) scheme are to receive their wages through an Aadhaar-based payment system (ABPS) only.

14.2 Aadhaar Based Payment System (ABPS)

The account details of the workers are being updated regularly in the MIS by the States, but in order to make Aadhaar Based Payments (ABP), there is a need for Aadhaar seeding and its mapping at National Payments Corporation of India (NPCI) mapper by the banks. The use of Aadhaar will be strictly in accordance with the order given by the Honorable Supreme Court.

14.3 Provisions of Aadhaar Act

The provisions of Section 7 and 8 of the Aadhaar (Targeted Delivery of Financial and other Subsidies, Benefits and Services Act, 2016 (18 of 2016) are asunder:

Section 7 of the Aadhaar Act: *“The Central Government or, as the case may be, the State Government may, for the purpose of establishing identity of an individual as a condition for receipt of a subsidy, benefit or service for which the expenditure is incurred from, or the receipt therefrom forms part of, the Consolidated Fund of India, require that such individual undergo authentication, or furnish proof of possession of Aadhaar number or in the case of an individual to whom no Aadhaar number has been assigned, such individual makes an application for enrolment:*

Provided that if an Aadhaar number is not assigned to an individual, the

individual shall be offered alternate and viable means of identification for delivery of the subsidy, benefit or service.”

Section 8 of the Aadhaar Act: *“(1) The Authority shall perform authentication of the Aadhaar number of an Aadhaar number holder submitted by any requesting entity, in relation to his biometric*

information or demographic information, subject to such conditions and on payment of such fees and in such manner as may be specified by regulations.

(2) A requesting entity shall—

- a) unless otherwise provided in this Act, obtain the consent of an individual before collecting his identity information for the purposes of authentication in such manner as may be specified by regulations; and*
- b) ensure that the identity information of an individual is only used for submission to the Central Identities Data Repository for authentication.*

(3) A requesting entity shall inform, in such manner as may be specified by regulations, the individual submitting his identity information for authentication, the following details with respect to authentication, namely: -

- a) The nature of information that may be shared upon authentication;*
- b) The uses to which the information received during authentication may be put by the requesting entity; and*
- c) Alternatives to submission of identity information to the requesting entity.*

(4) The Authority shall respond to an authentication query with a positive, negative or any other appropriate response sharing such identity information excluding any core biometric information.”

The Hon'ble Supreme Court in its final judgement on Writ Petition 494/2012 dated 26th September, 2018 has opined as below:

In so far as... *“(b) subsidies, benefits or services to be given by the Central Government or the State Government, as the case may be, is concerned, these Governments can mandate that receipt of these subsidies, benefits and services would be given only on furnishing proof of possession of Aadhaar number (or proof of making an application for enrolment, where Aadhaar number is not assigned). An added requirement is that such individual would undergo authentication at the time of receiving such benefits etc. A particular institution / body from which the aforesaid*

subsidy, benefit or service is to be claimed by such an individual, the intended recipient would submit his / her Aadhaar number and is also required to give his / her biometric information to that agency. On receiving this information and for the purpose of its authentication, the said agency, known as Requesting Entity (RE), would send the request to the Authority which shall perform the job of authentication of Aadhaar number. On confirming the identity of a person, the individual is entitled to receive the subsidy, benefit or service. Aadhaar number is permitted to be used by the holder for other purposes as well.”

The States/ UTs shall take the following steps:

- a) Complete the Aadhaar based authentication of the beneficiaries covered under Mahatma Gandhi NREGS.
- b) The beneficiaries who have provided the Aadhaar number but the same has not been validated, such cases may be expeditiously checked and got verified
- c) To address the failures of Aadhaar based authentication, alternative methods for identifying such persons shall be adopted after finding the causes of failure in such cases.

14.4 Requirements and arrangements

In order to provide convenient and hassle-free entitlements to the registered workers under the provisions of the said Act, the Department of Rural Development or Panchayati Raj (In-charge Mahatma Gandhi NREGA) shall make all the required arrangements including the following, namely:

- a) Wide publicity through media and individual notices shall be given to applicants or beneficiaries to make them aware of requirement of Aadhaar to work under Mahatma Gandhi NREGA. They may be advised to get themselves enrolled at the nearest enrolment centres available in their areas. The list of locally available enrolment centres shall be made available to them.
- b) In case, the beneficiaries are not able to enroll due to non-availability of enrolment centres in the vicinity, the Department of Rural Development or Panchayati Raj (In-charge Mahatma Gandhi NREGA) of States Government or Union Territory Administrations is required to create enrolment facilities at the convenient locations and the applicants or beneficiaries may be requested to register their request for enrolment by giving their names with other details, such as Job card number, address, Bank Account details, mobile number etc., on a portal and such requests may also be registered with the Gram Panchayat or Block Office.

14.5 DBT Strategy

In order to implement the DBT under Mahatma Gandhi NREGA, the following DBT strategy will be followed in all States/ UTs:

- i. Getting the Mahatma Gandhi NREGS workers enrolled under Aadhaar: Seeding of Aadhaar numbers for all active workers in the Mahatma Gandhi NREGA MIS (NREGASoft).
- ii. Manual verification of all Aadhaar numbers that failed demographic authentication with the UID data by Programme Officer.
- iii. Verification and confirmation of the accounts of all the active workers by referring them to the Bank/Post Office concerned.
- iv. Seeding of the verified Aadhaar number in the Bank / Post Office account and placing them on NPCI Mapper after which Aadhaar based payments will be made.

14.6 Step by Step Process of conversion of accounts into Aadhaar Based Payments System (ABPS)

14.6.1 Aadhaar seeding in the NREGASoft database: The Aadhaar numbers of all active workers, enrolled must be seeded in the database. The computer operators in the Block/ Gram Panchayat Office shall be mandated to do the data entry after due verification. The progress of data entry will be displayed on a daily basis on the NREGASoft and communicated to the District Programme Coordinators.

14.6.2 At the District level, the drive shall be led by the District Programme Coordinators. The State Government shall hold an orientation session with all the District Programme Coordinators to explain the task expected of them.

14.6.3 At the Block level, the Block Development Officers/ Programme Officers (BDOs)/ Programme Officers) will be the Charge Officers for this drive. The District Programme Coordinator will be responsible for training the BDOs in conducting the drive.

14.6.4 BDOs / Programme Officers shall entrust the work of collection of Aadhaar details to the Gram Rojgar Sewak concerned.

14.6.5 A village-wise report is available on NREGASoft listing the names of active workers whose Aadhaar numbers have not been captured in the database. BDOs will ensure that the report is printed and available with the Gram Rojgar Sewak.

14.6.6 At the Gram Panchayat level, the Gram Rojgar Sewak shall be the person to collect the Aadhaar details from the workers.

14.6.7 There shall be an orientation and training workshop for the Gram Rojgar Sewaks at the Block level to take up this work. During the workshop, Gram Rojgar Sewaks shall be explained the task and shall also be provided with the list of active workers whose Aadhaar numbers are not available in the database.

14.6.8 Gram Rojgar Sewak shall collect the Aadhaar details along with a Xerox copy of the Aadhaar letter or Aadhaar card for comparing at the Block level before data entry.

14.6.9 The Gram Rojgar Sewak shall be mandated to do this task in a satisfactory manner.

14.6.10 Every weekend, the Gram Rojgar Sewaks shall report back to the Block office along with a list of Aadhaar numbers collected during the week. These meetings shall be held weekly, till saturation is achieved.

14.6.11 Manual verification in case of authentication failure by the Programme Officers: The Ministry does demographic authentication of the Aadhaar data seeded in NREGASoft using the Authentication User Agency-Authentication Service Agency appointed by UIDAI and ensures that Aadhaar numbers entered are correct. Wherever the records seeded with Aadhaar numbers fail the demographic authentication, they need to be manually checked for inaccuracies by the Programme Officer or some other senior functionary. This can also be done by physically checking with the workers' Aadhaar letters. There is a report in the MIS for cases waiting/ pending for verification. A list of such numbers is provided in each Programme Officer's login. Programme Officers shall be mandated to complete this verification for active workers. This task may be done on a regular basis.

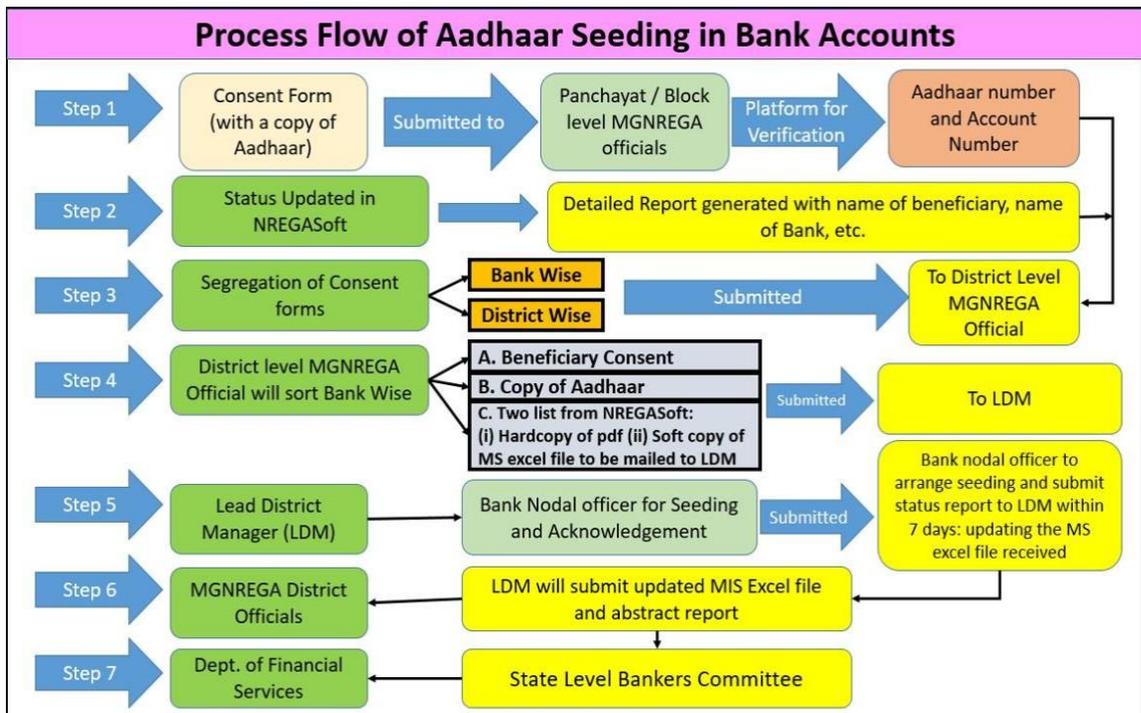
14.6.12 Account Freezing Drive: All bank accounts where the payments are being made shall be verified with the Banks/Post Offices and confirmed in the online database by the Programme Officers, without which no payment can be made. The list of all such accounts that need to be confirmed (frozen) is placed in the Programme Officer's log-in, and can be printed Bank/Post office wise.

14.6.13 Updating Consent Form details in MIS: Each Programme Officer shall ensure that the consent details shared by the Mahatma Gandhi NREGA workers are updated in the NREGASoft.

14.6.14 Standard Operating Procedure (SOP) for expediting Aadhaar seeding in Bank Accounts: To expedite Aadhaar seeding and ABP

conversion, the SOP has been worked out. This incorporates the process flow for obtaining, submitting and updating Aadhaar seeding consent forms of Mahatma Gandhi NREGA workers and the seeding of their Aadhaar number in their bank accounts. The Programme Officer will share details at the district level to the DPC and the DPC will hand over the following to the Lead District Managers (LDMs) for ABPS conversion:-

- a) Beneficiary Consent form duly signed
- b) Copy of Aadhaar of Beneficiary
- c) Two List from NREGA soft (a) Hardcopy of PDF and (b) Soft copy in MS Excel file to be emailed to Lead District Manager (LDM).



14.6.15 Aadhaar Payment Bridge System (APBS) - The APBS works only with the accounts which are on Core Banking System (CBS) platform. Under this system, all transfers into accounts are electronic and near real time based on the Aadhaar number of the worker seeded into the bank account of the said worker and mapped on the NPCI mapper. As and when a pay order is released, the NREGASoft shares the files with PFMS; PFMS, in turn, shares the file with the States Sponsor Banks. Then the States Sponsor Bank processes these payments through NPCI, debits the account, credits the beneficiary account and uploads the response file to PFMS. PFMS, then sends all transaction responses to NREGASoft through SSIS (Sql Server Integration Services). It has the capacity to eliminate delays and bring transparency into the payment process.

14.7 Automation of ABPS

The Ministry has established a fully automated system through the central server to bring in APBS that completes the following tasks:

- a) Once the Aadhaar number is seeded in the database, the server automatically onfly runtime checks it with UID database and segregates the confirmed records and the rejected records.
- b) Rejected records are sent to the Programme Officer automatically with a request to re-check the details on the field.
- c) All confirmed records having consent of the workers are automatically sent to NPCI for checking the ABPS conversion status of the Aadhar.
- d) On the basis of received responses form NPCI, the accounts which are linked with Aadhaar in bank database are converted to ABP system .

Chapter 15

Financing Mahatma Gandhi NREGA

15.1 Release of Funds

Section 22 of the Mahatma Gandhi NREGA provides the framework for the funding pattern under Mahatma Gandhi NREGA. Funds will be released to the States/UTs normally in two tranches with more than one instalment in one tranche based on agreed Labour Budget (LB), opening balance, pending liabilities of the previous financial year, if any, and overall performance. The first instalment of first tranche will be released to the States/UTs in 1st half of April month of the financial year.

The fund release system in Programme Division has been streamlined. Three check lists – (A), (B) & (C), have been prepared and shared with the States/ UTs which are to be furnished with fund proposal, under the signature of Commissioner, Mahatma Gandhi NREGA/ Principal Secretary/ Secretary of the Department in-charge of Mahatma Gandhi NREGA.

15.1.1 First Tranche

The first installment of the first tranche will be released in the first half of April month of the financial year after adjusting unspent balance available with the districts/States and considering the pending liabilities, if any.

Steps to release of first tranche

- a) Once Labour Budget of a State is examined and agreed to by the Ministry and State Government, the State Government shall prepare district-wise and month-wise projections of the Category wise (i.e., SC, ST and Other beneficiaries) labour demand.
- b) Requisition for release of 1st tranche should be accompanied with modified checklist A and B, provisional UC of previous financial year by 5th April.
- c) The 1st tranche is estimated based on funds required for initial six months of a financial year (FY) or 50 per cent of the Labour Budget for the State/UT, whichever is lower, minus the opening balance of the State/UT as per MIS. Pending liability shall also be considered.
- d) As MIS reports form the basis of fund release, it is necessary that all expenditure is entered in the NREGASoft. Expenditure not entered in the NREGASoft will result in larger opening balance than what is available and the 1st tranche would be lower by an equivalent amount.
- e) Details of works proposed in the Labour Budget need to be entered

into the software and should be from among the approved shelf of projects.

- f) 1st tranche is released to the State subject to submission of the following certificate / documents:
 - I. A certificate to the effect that accounts for all the districts of the State for the FY before 2017 have been examined and settled.
 - II. A certificate indicating satisfactory compliance of Ministry's clarifications / suggestions / advice/ observations issued from time to time on the implementation of Mahatma Gandhi NREGA in the State/Districts.
 - III. No mis-utilisation / misappropriation of funds has been noticed, during the year.
- g) After receipt of Central share and the matching State share in state nodal bank account of the state nodal agency.
- h) If the States require additional funds for implementation of Mahatma Gandhi NREGA up to 30th September, the same would be considered based on performance during the period from April to the date of submission of the proposal and funds would be released accordingly.
- i) The funds towards material, admin and other projects to the states will be subject to compliance of guidelines vide the O.M. dated 23.03.2021 of Department of Expenditure, Government of India.

15.1.2

(a) Instalments under 1st Tranche

The quantum of instalments under the first tranche will be based on-

- I. The instalment of funds towards material shall be released for two months at a time depending upon availability of the funds.
- II. The number of persondays projected by States/UTs for the next
 - i. two months of Labour Budget of current FY form the basis for calculation of instalment amount.
- III. However, the fund released under 1st tranche will be well within
 - i. 50% of total persondays agreed to in the Labour Budget for the year.
- IV. Adjustment of unspent balance available with the States/UTs.
- V. Pending liability, which will include excess State share (as per the MIS).
- VI. The States would have released the entire State share (cumulative).
- VII. The quantum and number of installments for release of funds for wage payment will be decided by the programme division as per the actual assessment.

(b) Second tranche

The 2nd Tranche is released on submission of proposal in the prescribed format by the State and subject to fulfilment of all the prescribed

conditions. The proposal can be submitted after a State / UTs has utilized 75 percent of the total available funds. If the proposal for 2nd Tranche is submitted after 30th September, then the Audit Report and Audited UC of the previous financial year is also required. Quantum of funds to be released as part of second tranche depends upon the performance of the State/UT.

State / UT may revise district-wise and month-wise projections of the Category wise (i.e., SC, ST and Other beneficiaries) labour demand within approved LB with prior approval of Programme division head of the Ministry. The 2ndTranche entitlement of the State / UT will be based on revised projection.

The State must ensure that the proposal for the 2nd Tranche of funds is received at least 15 days before the 50% achievement of the Annual labour budget.

Steps to release of Second Tranche

- I. The State / UT will submit a consolidated proposal for 2nd tranche along with modified checklist A, B and C, to the Ministry, only after utilizing 75 percent of total fund available with the State as a whole and compliance of the prerequisites as laid down under Mahatma Gandhi NREGA.
- II. A certificate stating that no programme fund has been diverted during the FY is required to be given. It should also be certified that there has been no embezzlement or misappropriation of funds under Mahatma Gandhi NREGA and in cases where this has happened; adequate steps have been taken to punish the guilty and recover the embezzled or misappropriated amount.
- III. In case State becomes eligible for release of 2nd tranche after 30th September in a FY, the State will submit a certificate stating that Audit Reports (AR) and Utilisation Certificates (UCs) from all the districts in the State have been received and found to be in order in all respects. A consolidated Audit Report will also be submitted with the proposal.
- IV. If there are pending liabilities at the end of the previous financial year, the same should be reflected as liability in the balance sheet of the Audit Report of the previous financial year.
- V. Advance State share or loans taken by the State may also be reflected as pending liability in the Utilisation Certificate and balance sheet attached to the proposal.
- VI. A certificate stating that all pending audit observations by the auditor have been complied with should be provided along with the fund release proposal.
- VII. The Check list on prerequisites / documents for release of 2nd Tranche of Central share (Annexure -27 of the Operational

Guidelines, 2013).

VIII. States/UTs may share Utilization certificate for unskilled wages in Category wise manner (i.e., SC, ST and Other beneficiaries).

15.2 Administrative Expenses

Up to 6% of the total expenditure under Mahatma Gandhi NREGA in a financial year can be utilized for administrative expenses.

15.3 Receipt Expenditure Advance and Transfer (REAT): State to ensure action regarding Receipt Expenditure Advance and Transfer (REAT) module as per DOE Letter No.1(13)PFMS/FCD/2020.

15.4 Component wise State Nodal Bank Account & State Linked Scheme

1. With reference to the letter number G-31011/9/2020-RE-V (371418), State is expected to take the following action:-
 - (i) Separate State Nodal Bank Account(SNBA) and State Linked Scheme(SLS) for Administrative contingency, Cluster Facilitation Project(CFP) and Project UNNATI to be opened.
 - (ii) The existing SNBA & SLS may be used for Material component.
 - (iii) Every component should be mapped in PFMS.
2. The existing State Linked Scheme for Social Audit will be continued.
3. While mapping these SNBA & SLS in PFMS, the ratio for Centre & State share will be as under:

Sl.no	Name of component	Central share	State Share
1	Material	75%	25%
2	Admin	100%	No state share
3	CFP	100%	No state share
4	Project UNNATI	100%	No state share

15.5 Complaints and fund release

Section 27(2) of Mahatma Gandhi NREGA, states that, 'the Central Government may, on receipt of any complaint regarding the issue or improper utilization of funds granted under this Act in respect of any Schemes if prima facie satisfied that there is a case, cause an investigation into the complaint made by any agency designated by it and if necessary, order stoppage of release of funds to the Scheme and institute appropriate remedial measures for its proper implementation within a reasonable period of time.'

A Standard Operating Procedure (SOP) for application of the provisions of Section 27(2) read with the provisions relating to accountability given in Section 23 of the Act, is enforced in the manner given below:

15.4.1 Standard Operating Procedure on Complaints

Mahatma Gandhi NREGA Division in the Ministry will look into all complaints received in the Ministry and will segregate it into categories as such:-

A. Petitions – General/ non-specific statements on the implementation of the Scheme and general observations/suggestions on the improvement in the Scheme will come under this category. These would include:

- i. increasing the number of days of works,
- ii. increasing the wage rate,
- iii. inclusion of new category of works etc.

B. Grievances/Complaints regarding procedural violation of Guidelines - Irregularities, which are born out of deficiencies like lack of capacity building, shortage of staff, lack of planning etc. will come under this category. These include allegations where no criminal intent is involved, such as delay in completion of works etc.

C. Complaints relating to ineffective implementation of the Act - In this category, will be included complaints relating to large scale and prolonged deviation from the main provisions of the Act including:

- i. Non-involvement of Gram Sabha / Ward Sabha in the selection of works
- ii. Not conducting Social Audits
- iii. Delay in payment of wages

D. Complaints involving financial irregularities - Any allegation relating to possible or actual loss to the exchequer and where criminal intent is involved will come under this category. These include:

- i. Purchase of materials without following applicable financial procedures with the intention of causing wrongful loss to the scheme or wrongful gain to another party
- ii. Embezzlement of funds/misappropriation of funds, fudging of financial records including duplication of muster rolls, bogus entries etc.

Action

1. Cases pertaining to category (A) may not be referred to the State Government and the Ministry will take the required action in accordance with the provisions of the Act, Rules and accepted policy of the Government.
2. Cases pertaining to category (B) and category (C) will be referred to the State Government within 15 days of the receipt of the same. The concerned State Government will be asked to submit its detailed Action Taken Report based on the result of a spot inquiry within three months of the receipt of reference from the Ministry.
3. Cases pertaining to category (D) will also be submitted to the State

Government within 15 days with the request to submit its Action Taken Report within three months from the date of the receipt of the complaints. However, the Ministry as per the seriousness of the complaints may reduce the period of three months to the time it considers appropriate for submission of Action Taken Report. Alternatively, it may consider the complaint fit to be enquired by a central team, internal audit cell, National Level Monitor or any third party. In all such cases where financial irregularities are established, following measures shall be invariably ensured

- i. Recovery of embezzled fund/, mis-appropriated sum etc.
 - ii. FIR against those found guilty,
 - iii. Departmental proceedings against those found guilty.
 - iv. For Elected officials: (a) Proceedings for disqualification/ termination / recovery should have been initiated under the State Panchayati Raj Act or any other relevant State Act and (b) Recovery should have been ordered by issue of a formal recovery certificate or a written order, if following a due process, recovery is due.
4. In cases pertaining to category (D) where State Government fails to act on directives of the Government of India, a decision may be taken by the Government of India with the approval of Secretary (RD) for appropriate remedial action including stoppage of funds under Section 27(2) of the Act.

15.4.2 Establishing Complaint Cells in States

The State Governments should establish a Complaint Cell for looking into all the complaints related to Mahatma Gandhi NREGA.

In the case of use of force, intimidation and other similar action coming to light against complainants/whistle blowers with regard to the implementation of Mahatma Gandhi NREGA or against officers of Enquiry Teams to prevent the same from discharging of official functions, it shall be the duty of the concerned State Government to ensure that:

- a) Prompt initiation of criminal proceedings against acts of violence, intimidation and coercive action as well as registration of separate criminal cases regarding misappropriation of Government money and other issues of corruption.
- b) That adequate security is provided to the complainant / whistle blower and their family members as well as members of the special audit / social audit team by the District Administration.
- c) That a special social audit is conducted by a team from State Government in the Block / Mandal concerned and based on its findings, appropriate steps are initiated to ensure immediate financial recoveries.

15.4.3 Notwithstanding the detailed procedure listed above, that deals with the procedure for handling complaints received in the Ministry and referred to the States for necessary action, provision of Para 29 of Schedule I of the Act will be applicable to the complaints received directly by the Programme Officer / District Programme Coordinator or State Government.

Chapter 16

Skilling and Capacity Building under Mahatma Gandhi NREGA

The capacity building of Mahatma Gandhi NREGS functionaries and skilling of Mahatma Gandhi NREGS workers is important for effective implementation of the Programme at one end and for facilitation of Mahatma Gandhi NREGS workers to break out of cycle of unskilled employment at the other end. The steps being taken towards capacity building of the functionaries and workers are Barefoot Technicians trainings, Cluster Facilitation Project (CFP), Project UNNATI, Skilling of Masons, training of technical persons on SAKSHAM, capacity building of resource persons of Social Audit Units and of the Village Resource Persons from women SHGs, amongst others. States need to utilise these training/skilling exercises by facilitating coordination with National Institute of Rural Development & Panchayati Raj and the State Institutes of Rural Developments as well as Extension training centre.

16.1 Barefoot Technicians

Guidelines for identification, training, deployment and payment of Barefoot Technicians

16.1.1 'Barefoot Technician' is an educated person identified from the local Mahatma Gandhi NREGA worker households or from among the mates/supervisors and specially trained in civil engineering concepts using a customized training module such that she / he acquires required skills for identification and estimation of works, giving mark-out for works in the field and record measurement of the work done in the Measurement-Book of the Mahatma Gandhi NREGA. Every State/UT government should have a deployment policy for the BFT.

16.1.2 Eligibility: The following shall be the eligibility criteria for selection as BFT:

- a) Shall be from an 'active' (should have worked in current FY and in the last two FYs) worker household/ Mate/Supervisor/GRS.
- b) Shall have 10th standard education at the minimum and the name should figure in the job card of the household.

Preference shall be given to BFTs from the local area. Adequate representation shall be given to SC/ST and Women candidates.

16.1.3 Identification:

a) Identification of cluster of GPs: The Programme Officer shall be authorized to identify the areas requiring services of a BFT, which shall be done keeping in view the scope stated above in Para 16.1.1.

b) Identification of BFTs for Training: Subsequent to the identification of area, selection may be done in the following manner.

- 1) The State Government shall adopt appropriate methodology to popularize the project among Mahatma Gandhi NREGA households.
- 2) All active job card households in the block shall be listed in descending order of the number of days worked in Mahatma Gandhi NREGA during the current year.
- 3) All willing and eligible candidates from the active worker HHs will be shortlisted for appearing in the screening test. The Mate/Supervisors/ GRS will be considered for the screening test even if they have not worked as an unskilled Mahatma Gandhi NREGA worker in current year.
- 4) Shortlisting of candidates: At least 3 times of the BFT target for appearing at the Screening test.
- 5) Conduct proper Screening test for assessing the candidate's mathematical ability and reasoning skills.
- 6) Candidates scoring 40% and above in the screening test may be shortlisted for training.
- 7) In case, enough number of candidates is not able to achieve 40% of marks, new members from the list prepared based on the number of days of work in Mahatma Gandhi NREGS, will be used for further shortlisting and subsequent screening.
- 8) Adequate representation of SC/ST/Woman candidates is to be ensured.

16.1.4 Customized Module: The training module for the BFT consists of 12 Learning Units and 1 Trainers Guide. The Learning units are developed in both English and Hindi language. This is available in the Ministry website. The 12 learning units are to be provided free of cost to the BFTs during the training.

16.1.5 Training: The candidates so identified shall be sponsored by the State Government with a Commitment to Appoint the person as BFT in case of successful completion of the training programme. The training programme is residential in nature and is of 90 days' duration.

NIRD&PR will anchor this process and work with the SIRDs / any other institutions as decided by the State Government to deliver the training with the support of the Ministry. The following are the steps to be taken:

- a) State Government to nominate trainers as per following criteria;
 - Education: Bachelor of Engineering/ Bachelor of Technology/ Diploma in Civil Engineering or Agriculture Engineering or Water Resource Engineering or Water Shed Management, etc.
 - Experience in Training: Adequate experience in imparting training (at least 2 years)
 - Well conversant with Mahatma Gandhi NREGA works and preferably having experience of implementing Mahatma Gandhi NREGA works
 - Nominations from SIRDs / any other institutions may be considered.
- b) Ministry to facilitate Training of Trainers on customized module.
- c) Administration of screening test to select candidates by SIRD / any other institution as decided by the State Government.
- d) Delivery of 90-days training led by at least two trainers at SIRD / any other institution as decided by the State Government as per customized module.
- e) Central Government will bear the cost of the training as per DDU- GKY norms and place funds with SIRDs.
- f) BFTs will be provided stipend of Rs.150/- per day for the entire 90 days duration.

16.1.6 Certification: On completion of training, Agriculture Skills Council of India (ASCI) will conduct assessment test and trainees qualifying the assessment test shall be provided certificates confirming to NSQF Level-4.

16.1.7 Employment: The State Government will devise guideline for deployment of Barefoot Technicians detailing the terms of engagement. The BFTs shall be deployed in identified cluster of Gram Panchayats keeping in view the scope of work for BFTs.

Copy of following documents may be treated as pre-requisite before deployment of BFTs:

- i. BFT Certificate issued by NSDC-ASCI conforming to the NSQF Level-04
- ii. 10th Pass Certificate
- iii. Mahatma Gandhi NREGA Job card of the HH

16.1.8 Reporting and Monitoring:

BFTs shall be reporting to the JTA/TA/JE or any other person supervising the technical works, as decided by the State Government. The States may develop their own monitoring format which can be used to assess performance of BFTs against the deliverables / skill levels.

16.1.9 Terms of Engagement:

The terms of tenure, remuneration, performance assessment process for BFTs are to be decided by the State Government as deemed appropriate.

16.1.10 Work entrusted to BFTs: The tasks of BFTs are fivefold.

- a) Assist TA/JE/AE in identifying the scope and nature of proposed work under Mahatma Gandhi NREGS w.r.t. identification of works to be taken up under Mahatma Gandhi NREGS; collection of baseline information (land use, ownership) etc., and making presentation to Gram Sabha.
- b) Assist TA/JE/AE in technical survey and setting out of works, planning and estimating works under Mahatma Gandhi NREGS by undertaking technical survey, preparation of estimates, drawings, designs etc., and submitting requisite technical documents before GP / competent authority for taking decisions.
- c) Assist TA/JE/AE in opening of work on advice from GP by helping in preparation of work schedule that documents required material and labor inputs and update of shelf of works.
- d) Assist TA/JE/AE in supervision/overseeing of work, work site management by ensuring that all appropriate work site facilities are provided and ensuring timely measurement of works.
- e) Assist in maintenance of records and registers under Mahatma Gandhi NREGS.

16.1.11 Payment: The payment of remuneration to BFTs shall be decided by the State Government as deemed appropriate. As the BFTs are skilled persons, the payment should be as skilled labour and should be met from the material component of work. The payment process will be same as in case of Technical Assistants (TAs).

16.2 Project UNNATI

The project UNNATI launched in December, 2019 intends to upgrade the skill base of Mahatma Gandhi NREGS workers and thereby improve their livelihoods, so that they can move from the current partial employment to full employment and thereby reduce their dependence on Mahatma Gandhi NREGS.

This project will improve the livelihoods of most needy Mahatma Gandhi NREGS workers by providing a skill either for self-employment or wage employment. *“A beneficiary from such households that have completed 100 days of wage employment in FY 2018-19 and the subsequent years under Mahatma Gandhi NREGA are eligible for training”.* Registration of Candidates will be done through Aadhaar identification. **The project has been extended to March 2025.** Refer letter (J-11060/52/2022-RE-VI(373221)).

16.2.1 This skilling program will be conducted through convergence between Rural Skill Division of MoRD, NRLM Division of MoRD and KVKs of Ministry of Agriculture with Mahatma Gandhi NREGA Division of MoRD.

16.2.2 The household from which a candidate will be selected for the training, will continue to enjoy 100 days of work under Mahatma Gandhi NREGA. A family member of an eligible household in the age group of 18-35 years will be eligible for under DDU-GKY. In case of special groups, the age group shall be upto 45 years as per DDU-GKY guideline. For RSETI and KVKs, a family member of eligible household in age group of 18-45 years will be eligible

16.2.3 The candidate undergoing training will be paid stipend for a maximum period of 100 days and for one program per household as per the wage rate prevailing in the concerned State as per the provisions of the project, subject to the guidelines of the project.

16.2.4 The candidate shall be eligible for getting stipend if the candidate has attended at least 75% of the training classes or the course attendance requirement, whichever is more. This will be calculated each fortnight.

16.2.5 SRLM will submit the attendance of the candidate once every 15 days on the web-based MIS created for this purpose. The PO on receipt of attendance, will credit the stipend into the account of the candidate as per the provision of this project.

16.2.6 This skilling project will have two types of skilling :

- a. **Skilling for wage employment DDU-GKY-** The eligible beneficiaries may opt for any of the training programmes conducted by the PIAs of DDU-GKY.
- b. **Skilling for self-Employment-** The eligible beneficiaries may opt for any of the training programmes conducted by the 582 RSETIs or 426 KVKs.

The candidate shall be allowed to avail only one training programme under the project from either of the two categories of skilling programmes as per above points(a&b), subject to the condition that the selected candidate has not taken benefit of any other scheme of the Central/State Government. *“The indicative target may be interchanged within the scheme by the Ministry”.*

16.2.7 Expenditures (100%) towards stipend (against wage loss compensation) will entirely be borne by the Central Government. The funds towards stipend expenditure will be released to States in two equal

installments in advance.

Revised guidelines of the project “Project UNNATI Guidelines Mar, 2023 has been issued by DoRD of Rural Development, Government of India. This guideline can be downloaded from the following link:

https://nrega.nic.in/netnrega/writereaddata/Circulars/2465Revision_of_Guidelines_of_Project_UNNATI-reg..pdf.

16.3 Cluster Facilitation Project(CFP)

The Cluster Facilitation Project (CFP) started from April 1st 2020 for three years; has a vision of addressing poverty in aspirational districts/backward areas with a multi-pronged strategy of leveraging the synergies of different flagship programme of the Central Government/State Governments in convergence with Mahatma Gandhi NREGS through better coordination, planning and its implementation. Tenure of CFP project has been extended for two Financial Years beyond 31st March, 2023 i.e. from 01.04.2023 to 31.03.2025.

16.3.1 Project areas /Coverage: The CFP would cover maximum 250 blocks in 117 aspirational Districts and 50 blocks from backward areas of other districts to be selected by the States.

16.3.2 Operational Unit: The operational unit of the project is block. The State Government shall identify backward blocks from the aspirational districts and backward regions of other districts based on set criteria.

16.3.3 Operationalization: The Project shall be implemented by State Government across the state at various levels either through CSOs (in blocks) or directly through the outsourced staff recruited through HR agencies. The dedicated team with expertise in various domains namely, NRM (Natural Resource Management), GIS (Geographical Information System) and Livelihood will be placed at cluster, block, district, state and national levels for implementation and monitoring of the project.

Detailed guideline of the project “Cluster Facilitation Project Guidelines Dec 2019” has been issued by DoRD of Rural Development, Government of India. This guideline can be downloaded from following link:

https://rural.gov.in/sites/default/files/nrega/Library/Books/Cluster_Facilitation_Project_Guidelines.pdf.

16.4 Capacity building/training of Technical Persons

State Technical Resource Team (STRT), District Technical Resource Team (DTRT) and Block Technical Resource Team (BTRT) Training programmes under Mahatma Gandhi NREGA have been organised by the

NIRD&PR. The prime objective of this training programme is to develop a cadre of identified technical experts in the subject matter of Mahatma Gandhi NREGA implementation in respective States. The States are required to create the DTRTs and BTRTs and impart training through STRTs as per the Action Plan prepared. The Ministry will release funds, calculated as per the same, through NIRD&PR. The training modules are continuously being updated. 'SAKSHAM' module for NRM based planning and design of works has been developed in consultation with National Remote Sensing Centre, Hyderabad and Central Ground Water Board. It has relevant modules on GIS based planning also. The technical persons across all States and UTs need to be capacitated on the same.

16.5 Training Need Assessment and Preparation of Annual Capacity Building Plan. There are around 5.27 lakh functionaries directly involved in implementation of Mahatma Gandhi NREGS at District, Block and Gram Panchayat level. Capacity building of such functionaries based on a scientific assessment of actual requirement of the functionaries based on their job charts along with their perceived task and role is the key to preparation of an effective capacity building plan. The States/UTs are requested to carry out the training need assessment of the functionaries and prepare an annual capacity building plan and train them accordingly. In case, States/UTs require the Ministry's intervention for development of any training module, they may seek assistance for the same.

Chapter 17

Partnership with Civil Society Organizations

Section 2(g) of the Mahatma Gandhi NREG

Act states that, “ *‘implementing agency’ includes any department of the Central Government or a State Government, a Zila Parishad, Panchayat at intermediate level, Gram Panchayat or any local authority or Government undertaking or non-governmental organisation authorized by the Central Government or the State Government to undertake the implementation of any work taken up under a scheme.*”

17.1 Role of Civil Society Organisations

The role of Civil Society Organisations (CSOs) is facilitating and supporting the administration in implementing Mahatma Gandhi NREGA through the following activities:

17.1.1 Awareness building, demand registration, organisation of Gram Rojgar Diwas, mobilization support and strengthening of the capacity of workers.

17.1.2 Training and support for capacity building at the National, State, District, Block and sub- block levels.

17.1.3 Facilitating the approval of the shelf of projects in Gram Sabha/Ward Sabha at the Gram Panchayat.

17.1.4 The Ministry has directed that the engagement of Civil Society Organisations in actual implementation of the Act and making them directly responsible to generate persondays is undesirable. It was advised that Civil Society Organisation/NGOs should remain in a facilitating role.

17.2 Unique ID: Civil Society Organisation/NGOs involved in a facilitating role should have signed up in the NGO-partnership (NGO-PS) Portal of the NITI Aayog with all self-declared details and should have obtained a Unique ID. This Unique ID should be mandatorily quoted in proposals by the NGO. All registered NGOs should update their database in the Portal every year.

17.3 Collaborative engagement: Among the registered NGOs, the State Programme Coordinator (SPC)/Commissioner, Mahatma Gandhi NREGS

may identify the eligible ones for engagement. The framework of the partnership must clearly detail out area of operation, deliverables, timelines and financial arrangements. The State Programme Coordinator (SPC)/Commissioner, Mahatma Gandhi NREGS is responsible for creating an enabling environment for a collaborative engagement with the Civil Society Organisation.

17.4 Implementation architecture: The interface of Civil Society Organisation with the implementation architecture is critical to enable the Civil Society Organisation's discharge of their responsibilities at all levels. Such an engagement should list the accountability of both the administration and the Civil Society Organisation.

17.5 Community Based Organisations (CBOs): Community Based Organisations (CBOs) and village organisations (VOs) such as SHGs, watershed committees etc. are critical to the implementation of Mahatma Gandhi NREGS at grassroot level. The activities that CBOs may be engaged in are:

17.5.1 Supporting the micro-level planning for the Panchayati Raj Institutions in planning processes, including Mission Antyodaya.

17.5.2 Facilitating the Social Audit process by assisting in the identification of Village Social Auditors and working as volunteers.

17.5.3 Concurrent community monitoring on the worksite as well as through the active participation in the Gram Panchayat functioning.

17.5.4 Facilitating the organisation of Labour Groups to coordinate the registration of demand and redressal of grievances as people's collective. NREGA Sahayata Kendra model in Jharkhand is an example.

Chapter 18

Awards under Mahatma Gandhi NREGA

18.1 Mahatma Gandhi NREGA Annual Awards: Mahatma Gandhi NREGA Annual Awards are presented during 'The Award distribution function of the Ministry of Rural Development every year. The final categories of annual awards are as under:

Mahatma Gandhi NREGA Awards(Categories: National, State, District, Block & Gram Panchayat)

S. No.	Category of award at State Level	No. of Awards
1	<i>Best Performing State in Implementation of Good Governance Initiatives during the year 2019-20</i>	3
2	<i>Best Performing State in implementation of Timely Payment Generation (T+8) during the Year 2019-20</i>	3
3	<i>Best performing State in work completion rates during the Year 2019-20</i>	3
4	<i>Best Performing State in Implementation of Convergence and Livelihood linkage through Mahatma Gandhi NREGA, Transparency and Accountability during the Year 2019-20</i>	3
5	<i>Best performing State in setting up of system for redressal of grievances during the Year 2019-20</i>	2
6	<i>Best performing State in setting up of system for regeneration of rejected transactions during the Year 2019-20</i>	2
	<i>Total</i>	16
7	<i>Award for Bank Best performing sponsor bank for Timely wage payment under Mahatma Gandhi NREGA during the Year 2019-20</i>	1

8	<i>Best Performing District in implementation of Mahatma Gandhi NREGA during the Year 2019-20</i>	15
9	<i>Best Performing Block in implementation of Mahatma Gandhi NREGA during the Year 2019-20</i>	5
10	<i>Best Performing GP in implementation of Mahatma Gandhi NREGA during the Year 2019-20</i>	5
	<i>Grand total</i>	42

18.2 Framework of Awards: The overall framework and scheme for awards uploaded on the Mahatma Gandhi NREGA website: nrega.nic.in.

Chapter 19

Research under Mahatma Gandhi NREGA

Mahatma Gandhi NREGA is the largest wage employment programme in the world and has been operational for more than a decade now. The Programme's implementation has been critically scrutinised over the years by various stakeholders including citizens, civil society organizations, policy makers, academic and research organizations etc. Research works particularly carried out by independent agencies on various aspects of Mahatma Gandhi NREGA implementation have been critical for both a post-facto evaluation as well as mid-course correction. The Ministry has anthologised and meta-analysed more than 60 such studies in two compilations of Sameeksha - I & II which are available on Mahatma Gandhi NREGA website.

The cost of research studies may be incurred through the 6% administrative expense of the State under Mahatma Gandhi NREGA. Also, State-specific procedures for a transparent selection of research / academic agencies as per standard guidelines may be carried out for commissioning the research studies.

19.1 Two-pronged strategy to strengthen the domain of research and impact evaluation studies: To strengthen the domain of research studies for Mahatma Gandhi NREGA, two-pronged strategy has been adopted. Firstly, each state is to commission research studies on two selected themes within their scope and articulate priorities. Secondly, NIRD&PR will act as the nodal agency for the research projects to be taken up by the Ministry

Scope and Objective: The broad aims of the Research Studies can include:

- a) Evaluation on the program's effectiveness and efficacy against the objectives of the Act.
- b) Critical Assessments of the policies, processes and operational bottlenecks with suitable recommendations.
- c) Assessment of the projects like the Barefoot Technicians.
- d) Third party evaluation of works taken up during Jal Shakti Abhiyan in water stressed blocks.
- e) Third party evaluation of all completed renovation works of traditional water bodies situated in 57 districts on the main stem of the River Ganga.
- f) Assessment of some of the bigger state initiatives like river rejuvenation to learn on their impact on regional economy as well as ecology.
- g) Performance assessment of the various institutions under the Act.
- h) Documentation of the best practices and scalable models.

Chapter 20

Key Functionaries and their Roles

As per Section 18 of the Mahatma Gandhi NREGA, 2005, “*the State Government shall make available to the District Programme Coordinator and the Programme Officers necessary staff and technical support as may be necessary for the effective implementation of the scheme*”.

The professional support for Mahatma Gandhi NREGA needs to be deployed across Gram Panchayat, Block, District, State and Central level.

20.1 Gram Panchayat Level

The implementation of Mahatma Gandhi NREGS involves considerable organizational responsibilities at the Gram Panchayat level. To ensure that these are effectively discharged by the Gram Panchayat, ‘Employment Guarantee Assistant’, or ‘Gram Rojgar Sahayak’ (GRS), or any equivalent designation in the local language can be deployed. GRS should be engaged exclusively for Mahatma Gandhi NREGS and her/his functions should be distinct with that of Panchayat Secretary. The responsibilities of the GRS are as follows:

- a) Creating awareness by organizing periodic Rojgar Diwas;
- b) Ensuring that all vulnerable households and communities are surveyed to seek their willingness to work under Mahatma Gandhi NREGS;
- c) Ensuring the process of registration, distribution of job cards, provision of dated receipts against job applications, allocation of work to applicants etc.;
- d) Facilitating Gram Sabha meetings and social audits;
- e) Ensuring Integrated Natural Resource Management practice in planning and execution of works;
- f) Recording attendance of labour every day either himself/herself or through the mate in the prescribed Muster Rolls at the worksite;
- g) Timely submission of filled Muster Rolls for processing the payments;
- h) Ensuring that Group mark outs are given at work site for every groups of labourers, so that the workers know the output required to be given to earn wage rate every day;
- i) Ensuring that all Mates attend worksites on time and take roll calls/ attendance in prescribed muster roll at worksite only;
- j) Maintaining all Mahatma Gandhi NREGS related documents like 7

- registers, Case records at the Gram Panchayat level and ensuring that these documents are conveniently available for public scrutiny. The worker's Job Card should also be regularly updated;
- k) Ensure worksite facilities like Medical aid, drinking water and shade. In case the number of children below the age of six years accompanying the women working at any site is five or more, then a crèche is required to be provided. One of such women workers shall be made to depute to look after such children. She will be paid wages equal to the prevalent wage rate paid to the unskilled worker. The expenditure will be separately recorded;
 - l) Facilitating geo-tagging of assets created under Mahatma Gandhi NREGS;
 - m) "GRS" will ensure awareness of various features of the Janmanrega a Citizen Centric Mobile Application to all the stakeholders in the Panchayat. This App can be downloaded from the following link: (<http://nrega.nic.in/netnrega/Janmanrega.htm>).
 - n) "GRS" will ensure the GIS based planning in the Gram Panchayat and also discuss the GIS based GP plan with the other PRIs and members of the Gram Sabha.

20.2 Technical Assistant

The Technical Assistant (TA) will assist the GP in identifying and conducting measurement of works. The TA should be appointed for a cluster of villages, depending on the potential labour demand. TA will report to the GP, CFT and PO.

The TA should be a generalist with an understanding of the Mahatma Gandhi NREGA processes and be well versed with various Mahatma Gandhi NREGS works.

He/she should be trained in estimating and measuring works pertaining to watershed development, natural resource management, agriculture, horticulture and so on. The following will be the important responsibilities of a TA:

- a) Identification of works type as per the Gram Sabha resolution on works.
- b) Preparation of estimates for works in standard prescribed templates.
- c) Capturing measurements on a weekly basis for all the works taken up within three days after muster rolls are closed.
- d) Be Responsible for work quality.
- e) Maintenance of measurement books.
- f) Mentoring mates, BFTs and GRSs on measurement and quality of works.

- g) Building technical capacities of mates, BFTs and GRSs.
- h) Responsible for making GIS based planning of the GP.
- i) Ensure proper preparation of GIS based GP plans in all the identified GPs of the Block. The GIS plans are expected to be sufficient to saturate the GP with the permissible works of Mahatma Gandhi NREGS.
- j) TA will be responsible for the GIS based GP planning conduct according to a field survey as well as thematic maps of Bhuvan portal. After the preparation of the draft as well as the final approved GIS based GP plan, he will discuss the plan with the PRIs and members of the Gram Sabha.
- k) Ensure that the shelf of works is drawn from the GIS based plan of the GP after following due process of Mahatma Gandhi NREGS.

20.3 Block Level

Programme Officer (PO) not below the rank of the Block Development Officer (BDO) should be appointed at the Block level. The Programme Officer will be a full-time dedicated officer, and acts as a coordinator for Mahatma Gandhi NREGS at the Block level.

The primary responsibility of the PO is to ensure that anyone who applies for work gets employment within 15 days. Other important functions of the PO are:

- i. Consolidating, after scrutiny, all project proposals received from GPs into the Block Plan and submitting it to the District Panchayat for scrutiny and consolidation.
- ii. Matching employment opportunities arising from works within the Block Plan with the demand for work at each GP in the Block.
- iii. Ensuring baseline surveys to assess work demand.
- iv. Identification and planning of works, facilitating in the planning, feasibility, site selection and execution of natural resource management works.
- v. Monitoring and supervising implementation of works taken up by GPs and other implementing agencies within the Block.
- vi. Ensuring prompt and fair payment of wages to all labourers and payment of unemployment allowance in case employment is not provided on time.
- vii. Maintaining proper accounts of the resources received, released and utilized.
- viii. Redressing grievances within the Block. The PO shall enter every complaint in a complaint register and issue dated and numbered acknowledgement. Complaints that fall within the jurisdiction of the PO shall be disposed of by the PO else referred to concerned authority after preliminary enquiry within seven days under

- intimation to the complainant.
- ix. Registration of Mahatma Gandhi NREGA Special Enumerators (MSE) and moderation of photographs for geotagging.
- x. Ensuring all the required information and records of all implementing agencies such as 7 Registers, GS resolutions, Case Records, action taken report on previous social audits, grievance or complaints register are regularly updated.
- xi. Ensuring conduct of social audits and following up on required actions.
- xii. Ensuring any other documents that the Social Audit Unit (SAU) requires to conduct the social audit processes are properly collated in the requisite formats; and provided along with photocopies to the SAU for facilitating conduct of social audit at least fifteen days in advance of the scheduled date of meeting of the Gram Sabha.
- xiii. Liaison with Banks and Post Offices for opening up of new accounts, Aadhaar seeding and making regular and timely payments to labour.
- xiv. Organise formal monthly meetings with civil society organizations (CSOs) involved in facilitating Mahatma Gandhi NREGS implementation in the block.
- xv. Facilitation and ensuring for preparation of GIS based plan of the GP in the block.
- xvi. Popularising Janmanrega a citizen centric mobile application in all the GPS of the block. The App can be downloaded from the following link: (<http://nrega.nic.in/netnrega/Janmanrega.htm>)
- xvii. The PO is accountable to the DPC. The PO and staff under him/her will be held responsible for carrying out their responsibilities and will be liable for action under the provisions of Section 25 of the Mahatma Gandhi NREG Act,2005.

20.4 District Level

The State Government designates a DPC, who can be either the Chief Executive Officer of the District Panchayat (DP), or the District Collector (DC), or any other District-level Officer of appropriate rank. The DPC is responsible for the implementation of the scheme in the district, in accordance with the provisions made in the Mahatma Gandhi NREGA, 2005 and rules and guidelines made thereunder. The DPC shall:

- i. Assist the DP in discharging its functions
- ii. Receive the Block Panchayat plans and consolidate them along with project proposals received from other implementing agencies for inclusion in the District Plan for approval by the DPs
- iii. Accord timely sanction to shelf of projects
- iv. Ensure that any new project added at block and district level is presented again for ratification and fixing priority by concerned

- GS(s) before administrative sanction is accorded to them.
- v. The DPC will ensure that the Natural Resource Management component of the Labour Budget of Mahatma Gandhi NREGS is essentially made part of the District Irrigation Plan(DIP).
 - vi. Identify possible avenues for convergence with other schemes to ensure better outcomes.
 - vii. Ensure timely processing of FTOs for payments.
 - viii. Ensure wage-seekers are provided work as per their entitlements under this Act.
 - ix. Review, monitor and supervise the performance of the POs and all implementing agencies in relation to Mahatma Gandhi NREGS works.
 - x. Conduct and cause to be conducted periodic inspection of the works in progress and verification of Muster Rolls.
 - xi. Ensure that First Information Report (FIR) is filed in every case in which there is prima facie evidence of misappropriation or financial irregularity.
 - xii. Appoint Project Implementation Agencies (PIAs) throughout the district, keeping in mind that for at least 50% of the value of works, the PIAs need to be GPs.
 - xiii. Carry out responsibilities as given in Schedule II related to grievance redressal.
 - xiv. Coordinate an Information Education and Communication (IEC) campaign for Mahatma Gandhi NREGS within the district.
 - xv. Develop annual plans for training and capacity building of various stakeholders within the district.
 - xvi. Submit periodic progress and updates to the State Government.
 - xvii. Ensure that social audits are done in all GPs once in six months and ensure follow up action on social audit reports.
 - xviii. Ensure that all transactions including issue of JCs, recording of applications for work, allocation of work, generation of wage slips and Fund Transfer Orders (FTOs), entries relating to work performed, delayed payment of wages and unemployment allowance are made through NREGASoft only.
 - xix. Ensure that all entries relating to works such as details of the shelf of works, GPS coordinates, status of implementation, photographs of works at three different stages, geo tagging of completed assets are entered in NREGASoft/ Bhuvan at every required stage. Information regarding completion of work should be entered in as soon as possible but in any case, not later than 30 days from the time of physical completion.
 - xx. Ensure that all required entries in NREGASoft are made by all concerned officials including the line departments, in the district.
 - xxi. Ensure proper preparation of GIS based plans in all the GPs of the

- District. The GIS plans are expected to be sufficient to saturate the GP with the permissible works of Mahatma Gandhi NREGS.
- xxii. Ensure that works in the shelf of works are drawn from the GIS based plan of the GP after following due process of Mahatma Gandhi NREGS.
 - xxiii. Ensuring popularisation of Janmanrega, a citizen centric mobile application in all the Blocks/GPs of the district.

Chapter 21

Software for Estimate Calculation Using Rural rates for Employment (SECURE)

21.1 SECURE (Software for Estimate Calculation Using Rural rates for Employment)

SECURE (Software for Estimate Calculation Using Rural rates for Employment) is customized version of the software PRICE (Project Information and Cost Estimation), which was used in PWD, Government of Kerala for preparation & approval of Estimates. Mahatma Gandhi NREGA State Mission Kerala & NIC Kerala jointly developed the SECURE software as per requirement of The Mahatma Gandhi NREGA and the same was being used by Kerala for preparation of estimates.

A committee was constituted for discussion on the alignment of Mahatma Gandhi NREGA wages, keeping the divergence and commonality in Schedule of Rates by the Ministry under the Chairmanship of Additional Secretary, MoRD. The committee deliberated the aforementioned topics in the three meetings held on 1st May 2017, 28th June 2017 and 27th July 2017. It was decided by the committee that the Work Estimation Module developed by NIC Kerala would be shared with other States/UTs for their feedback in a workshop at Triruananthpuram, Kerala. In the meeting all the States and UTs unanimously decided to adapt SECURE for generating estimate of all the Mahatma Gandhi NREGA work and the software will be customized with state specific workflow and rates.

The scope of the estimate-preparing module was to develop a workflow-based web application comprising of estimate preparation, generation of AS & TS slip for Mahatma Gandhi NREGA works on the estimate preparation platform (SECURE). The estimates are based on the standard rates of items entered for State/ District or Block and linked to standardized specification of various types work. The estimates are being made on SECURE platform, and the approval (TS/AS) are being accorded online. The activity details, AS & TS details are being entered in the NREGASoft through web services from SECURE platform (no manual entries of details).

21.2 Benefits of SECURE

1. Time efficient Process:

When estimates were made manually, there were no standardized templates for

making estimates. So, for preparation of a new estimate, replication of the estimate of the same work, or revision of any estimate was a time-consuming process. The manual process of making it was prone to mistakes as well. Through SECURE, the process has been standardized through provision of templates and also the entire process of estimate preparation and record keeping is online. Once the estimates are prepared, the technical and administration approvals can also be accorded online in SECURE software. The prepared estimate is not required to be physically carried to various approval authorities. Therefore, this makes the process of approval faster.

2. Easily Traceable:

Work estimates are created online and it is available on the SECURE platform in the login of all the users, which can be accessed anytime by authorized users. Further, the user can see the status of the estimation of any Mahatma Gandhi NREGS work.

3. Increased Transparency & Accountability:

The details of estimate creators and approver at each and every stage from updating/changing Local Market Rates (LMR) entries, generating SoR, creating the estimate, and approving/rejecting estimate is being captured and same can be accessed at any point of time. This makes the process more transparent and enhances accountability of all stakeholders in the process of estimation.

4. Reports and Analysis:

Various reports can be generated in SECURE such as Abstract, General Abstract, Activity Abstract, Detailed Estimate, which can be used to analyze the estimate made with variables.

21.3 Stakeholders & Skills required

The following are the Stakeholders involved in the process:

A. State Mahatma Gandhi NREGA Cell: The State Mahatma Gandhi NREGA Cell will be responsible for implementation and monitoring of the software. A team in the State Cell will be responsible for troubleshooting with the NIC. Capacity building of State Cell officials should be ensured before using the software. The State Mahatma Gandhi NREGA Cell will be responsible for the user management module of SECURE.

B. District level: All users at district level who are part of the estimate creation and sanctioning (wherever approval authority is at district level) must be familiar with the stages and processes involved in the implementation of Mahatma Gandhi NREGA works. The commissioner in charge Mahatma Gandhi NREGS of the State shall ensure capacity building of all officials before using this software.

C. Block level: All users at block level that are part of the estimate creation and sanctioning (wherever approval authority is at block level)

must be familiar with the stages and processes involved in the work estimation and approval process of Mahatma Gandhi NREGA. They must know the basic computer skills and Internet surfing. The DPC shall ensure capacity building of all block officials before using this software. They should also be trained before using this software.

D. Gram Panchayat: All the users in Gram Panchayat who are part of the estimate creation and sanctioning (wherever approval authority is at GP level) process should have experience of using computers and Internet. Proper training should be imparted to all users before using this software. The PO shall ensure capacity building of all Gram Panchayat officials before using this software. They must have a clear understanding of the system for creating estimates and the processes involved for approval within the system.

21.3.1 System requirement

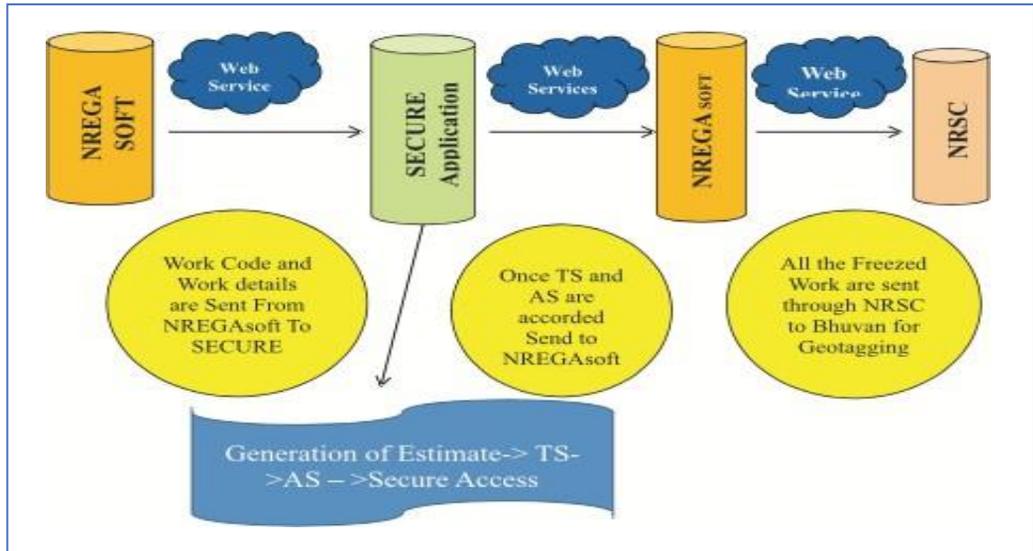
Basic system requirement for SECURE is a computer system with internet connectivity. The software is compatible with all types of operating systems such Windows, iOS etc. It can be accessed through any browser like Internet Explorer, Google Chrome, Mozilla Firefox, Safari etc.

21.4 Overview of SECURE

21.4.1 Workflow (NREGAssoft to SECURE to Bhuvan)

When the proposed work is entered on NREGAssoft, it is sent to SECURE platform through web services. The work is made available on SECURE at the estimate creator account after logging in. The estimate creator is to create the estimate online, and upload site map, relevant drawings and photograph of the site (before the start of the work). Once the estimate is created, estimate creator has to send estimate for 1st level approval (either technical or administrative depending on State/UT

approved workflow). After according the 1st level of approval, it can be sent for 2nd level approval (either administrative or technical). After the 2nd level of approval, all activities, AS/TS details of the work are being sent to NREGAssoft through web services. NREGAssoft captures all the necessary data and DPR is freeze automatically. From NREGAssoft, the freeze work are being sent to Bhuvan and made available for geotagging.



21.4.2. User Access Levels

1. GP Level Users:

GP level Accredited Engineer/ Overseer/ Technical Assistant/ Junior Engineer / Nirman Sahayak/ Assistant Engineer / Panchayat Secretary/ Sarpanch (Gram Pramukh).

2. Block Level Users:

Block Programme Officer / Assistant Engineer/ Accredited Engineer / Technical Assistant / Junior Engineer

3. District level Users:

DPC (District Programme Coordinator), Executive Engineer/District level Engineer, Assistant Executive

Engineer/Assistant Engineer

4. State level Users:

Commissioner/Director Mahatma Gandhi NREGA, Superintendent Engineer,

Chief Engineer

5. Admin Users:

State & District admin users of the respective State/UT

21.5 Activities in SECURE

21.5.1 Works received from Mahatma Gandhi NREGA MIS through Web Services

After the approval of Shelf of Works, the work details like work name and work code are received in SECURE from Mahatma Gandhi NREGA MIS, which will be available for Users to create estimates.

21.5.2 User Management

Users can be created at different levels to execute tasks like creating/approving estimates, according to responsibility and power given as per the workflow provided by respective State/UT.

21.5.3 LMR/ SoR/ Specification Creation

The States/UTs may have a common SoR or different SoR for District or Block level. There will also be some of the local items not specified in the standard material list, which may be used in execution of work and they may be entered as Local Material/Market Rates (LMR) while making estimates. There is provision of making new LMR entries, generating SoR in the SECURE.

21.5.4 Estimate creation

The estimates are prepared online by Junior Engineer/Technical Assistant at Gram Panchayat/Block Panchayat/District Panchayat level for each work which is received from NREGAs MIS. Estimates are prepared based on State/UT specific SoR specific data. The detailed estimates, drawings, sketch, data analysis, material list, photograph of the worksite are forwarded for according Technical and Administrative sanction as per the State/UT specific workflow.

21.5.5 Recalculation

Whenever the Local Market Rate / SoR change, the estimates, that are already prepared and are in the process of approval, will have to be recalculated before getting the AS/TS approval. If the changes are made manually, it is a time-consuming process; SECURE simplifies this process with a single click in the system. It will automatically recalculate the estimate as per revised LMR/SoR entries.

21.5.6 Online Approval

Designated persons for Technical sanction and Administrative sanction can check and approve the estimate accorded to their level.

21.5.7 Estimate Search

The search feature enables the officers to find the status of the estimates prepared by the engineer and the file history.

21.5.8 Administration

The module for user creation, office management, and data entry of LMR/SoR, data entry of State specific data and uploading news & Government Orders will be managed by Mahatma Gandhi NREGA Cell of States/UTs.

21.6 Creating Estimates

21.6.1 LMR/ SoR / Specification Creation

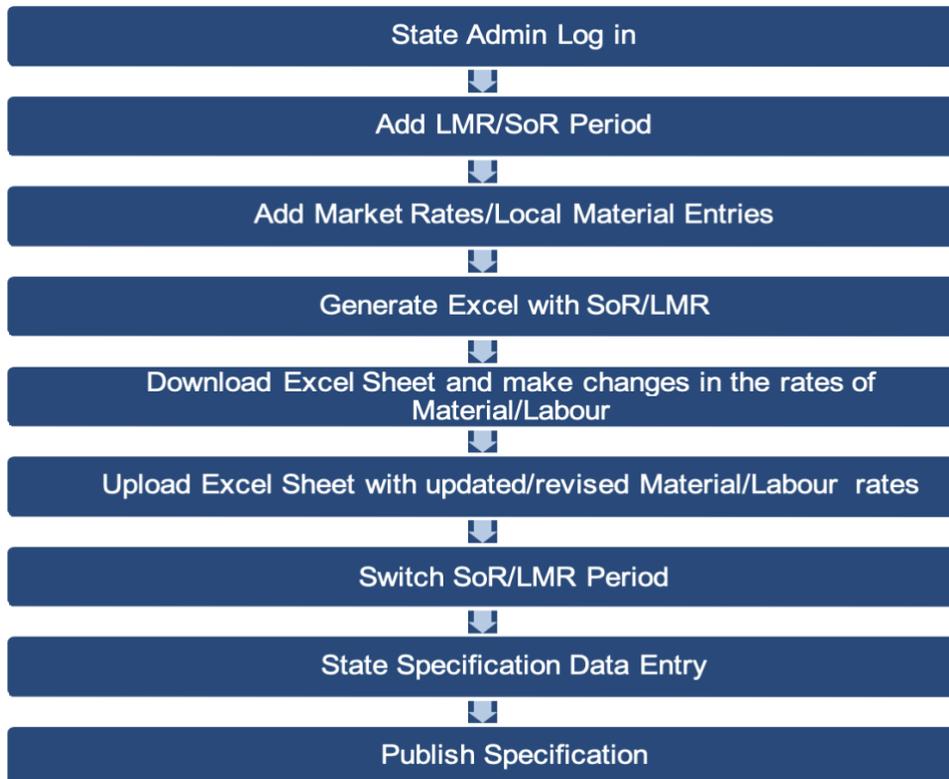
The States/UTs have the option to maintain Schedule of Rates (SoR) either for the State or districts/block wise.

The various heads of SoR are as follows:

- 1) Hire Charges of plants
- 2) Labour (Unskilled, Semi-skilled and Skilled)
- 3) Materials (Market rates of standard materials + locally available material)
- 4) Carriage Codes

- ✓ Rates of items available in the list can be changed as per State, district or block.
- ✓ Three unskilled labour i.e. 0113 Chowkidar, 0114 Beldar, 0115 Coolie rates should not be entered. These rates will be automatically taken from the notified labour rate of the States for the financial year.
- ✓ There is also space for Local Material/Market Rate (LMR), which can be entered, as per the requirement.

21.6.2 Work Flow of SoR Updating/LMR Entry

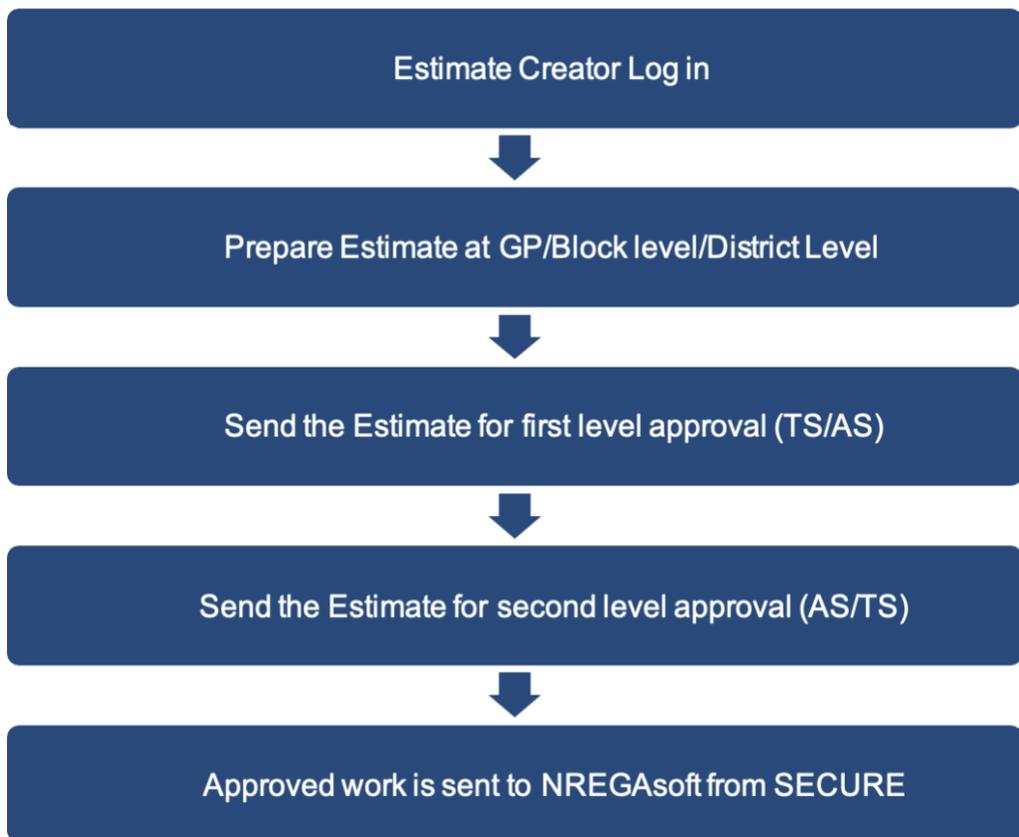


It should be noted that,

1. Once LMR/ SoR is uploaded, the item rates cannot be updated till the assigned SOR period is completed.
2. The specification once entered, published and used in the estimate, cannot be unpublished, edited or deleted.

21.6.3 Estimate Creation

Once entries regarding rates of machinery, labour & material are made and specifications are generated, the estimate creator can create the estimates by adding activities and measurements of the work. The flow from the estimate creator to its final level approver is provided in SECURE as per the procedure reported by the States. As per the requirement of the States, the estimate creation process will be designed. The generic estimate creation process is as under:



There are options of Templates available for Estimate creator at the time of creating estimate. The templates are created at State admin level. The template of the estimates can be converted as Normal & Freeze Templates. Normal Templates can be taken for reference while creating the estimate and also can be modify as per the work requirement while using, whereas freeze template is the Estimate template which are

standard templates created by State admin and can be directly used by estimate creators without any modification in that. Frozen templates cannot be modified while using it for estimate creation. These templates work as knowledge base and it can be used multiple time by estimate creators. These templates make the estimate creation process easier even for untrained engineers.

21.6.4 Estimation of Spill Over Works

There are often many works which were started in the last financial year but could not be completed before the end of the financial year. The estimate of these works has to be recalculated based on the new unskilled wage rate of Mahatma Gandhi NREGA published by the Gazette of Government of India applicable from 1st April of the current financial year. Material rate/semi-skilled/skilled labour component will not be changed. SECURE provides feature to recalculate the estimate of spill over works using 'Move to Spill over' button, which will be enabled at second stage approver level as per the State workflow type.

There are two cases; a button will get enabled in the Estimate Creator Login

- a) If the work flow type is first AS then TS (AS –TS), then Move to Spill Over button will get enabled in the TS approved folder.
- b) If the work flow type is first TS then AS (TS–AS), then Move to Spill Over button will get enabled in the AS approved folder.

21.6.5 Project Monitoring System -PMS

Project Monitoring System Module of SECURE is to keep online track of all project-related queries and issues, identifying potential problems and taking corrective actions. This enables monitoring and management of projects and meeting the specified deadlines.

21.6.6 Reports on NREGAssoft

In the MIS there is a Report available R6.17, which shows the status of the number of works available at District, Block and GP level at various stages.

21.6.7 Previous year's work Module

There might be some works of previous financial year with first approval accorded that needs to be taken up in current financial year. The Estimates of these works need to be recalculated with the revised notified wage rate of Mahatma Gandhi NREGA for unskilled workers. Such works will be available at 'State admin' login where State admin can cancel the first approval (either technical or administrative depending on State/UT approved workflow). The provision of delegating the power of cancellation of first approval for previous year works is also available at State login.

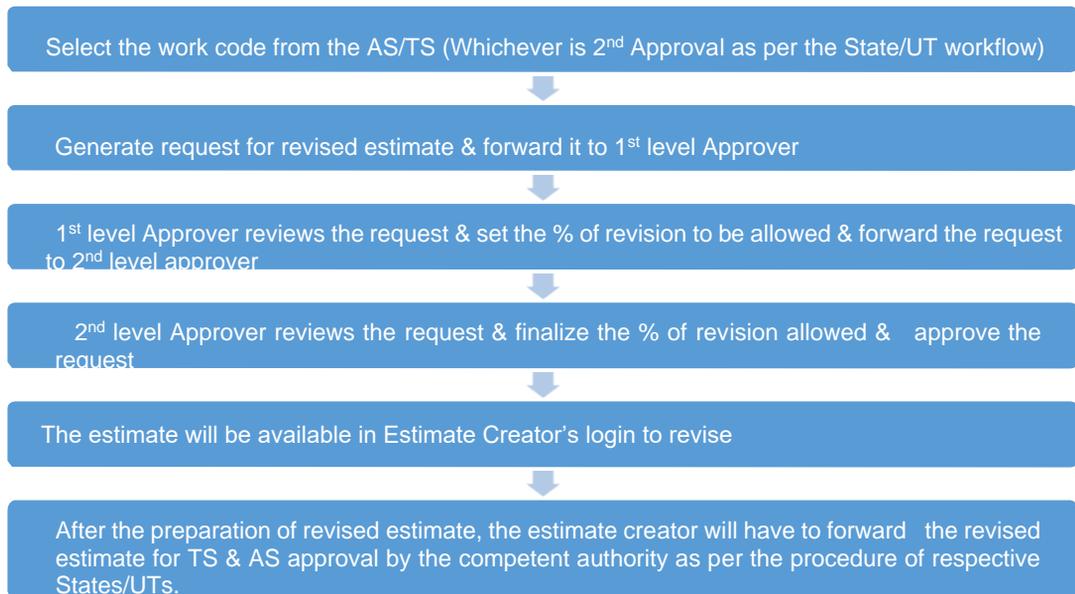
State admin can assign the power of cancellation upto Estimate creator logins. This approval-cancelled work will be available for recalculation in respective Estimate creator's login. This Approval cancelled works will be made available in 'Draft estimates' folder of Estimate creator.

21.6.8 Pull Works Module

After creating work codes in NREGASoft, the works are sent to SECURESoft through webservice automatically. The works are reflected in Estimate creator's logins. Sometimes when the works are urgently required for estimation, user can pull the work using the 'Pull work' module available in SECURE. In this module, user can pull the available Mahatma Gandhi NREGA works available in NREGASoft in SECURESoft before the scheduled webservice transfer. User needs to enter Gram Panchayat code or Block code in the module, and the module will pull all the available works to be consumed by SECURESoft from NREGASoft. The report of Pulled works is also available in State admin login of all States/UTs.

21.6.9 Revision of Estimate Module

In case of change in requirement of the sanctioned work or site conditions, the work estimates would change and will be needed to revise. In such cases, the estimates are revised and the approvals are accorded on revised estimates. In such cases, the work estimates which are approved through SECURE, can be revised & approved again for the revised estimate using the module of revision of estimate. The process flow for the revision of approved estimate is as following



It should be noted that,

1. Once The estimates approved in the current financial year can be

- revised using the module.
2. As per the current provision, only positive % revision is allowed i.e., the estimate can be revised in a way that revised estimated amount should be greater than original estimate and it cannot be lesser than the original estimate amount.
 3. The estimate creator can edit the items in the original estimate and add new items in the estimate.

Once revised TS and AS approval is accorded, the details of revised estimate will be automatically shared from SECURE to NREGASoft through webservices and the Revised DPR will be frozen. After the revised DPR is frozen, the revised sanction details will be shared to NRSC-Bhuvan for Geotagging.

21.6.10 Revision of Previous Year Approved Estimate

Provision for revision of estimate of Previous Financial Year has been enabled in SECURE. The work estimates can be enabled for revision from the State admin homepage. Accordingly, enabled works will be available in the 'Previous Year Works' folder of Estimate creator for further revision of the estimates as by followings the same steps as mentioned in 21.6.9.

21.6.11 Mandatory updation of LMR/SOR

The Ministry has issued a letter (L- 13060/16/2022-RE-VII, dated 04.11.2022) that once SoR period is expired, software will not allow estimate preparation until new SoR is updated or it is re-confirmed in the system that previous SoR is applicable. It should be done atleast once in a financial year. The module is provided in State admin under the Add/Switch LMR/SoR Period tab where the interface for re-confirming LMR/SoR Period is made available.

Chapter 22

Planning of works under Mahatma Gandhi NREGS using Geospatial Technology

Mahatma Gandhi NREGS is emphasizing on Natural Resource Management (NRM) based planning to enhance the livelihood and NRM resource base in Rural Areas. The systematic development of land, harnessing of rainwater following watershed principles (Ridge to Valley Approach) and creation of income generating assets should become the central focus of Mahatma Gandhi NREGS works. Natural Resource based planning need to consider different kind of information simultaneously. For comprehensive planning and decision-making spatial analysis and representation is of significant importance.

In view of this, planning of works under Mahatma Gandhi NREGS have been started using advanced technologies viz. Geographical Information System (GIS) and Remote Sensing (RS). Ministry has provided States/UTs wise detailed training to Mahatma Gandhi NREGS functionaries on using GIS & RS technology in rural area planning. Thereafter, all the States/UTs have been directed to start the preparation of GIS based Gram Panchayat plans in saturation mode in 2 to 4 Gram Panchayats per Block and accordingly prepare shelf of works from the GIS based Integrated Plan during FY 2020-21. Now, the States/UTs have been directed to prepare GIS based plans of all the Gram Panchayats of the Block in the State in FY 2021-22. The Gram Panchayats which will initiate GIS based planning are to be marked on NREGASoft so that information of GIS based planned works can be captured.

Yuktdahara: A planning portal

Yuktdhara is a geospatial planning portal developed by National Remote Sensing Centre (NRSC), ISRO was launched on 23rd August 2021 for facilitating Gram Panchayat level Planning of Mahatma Gandhi NREGA activities across India. NRSC has taken up analytics of the geotags inventoried involving both open sources as well as commercially available algorithms. This is followed by the realization of a planning portal that addresses the need for multi theme-based suitability decisions now and hereafter for all Mahatma Gandhi NREGA activities. The capacity building for this development as well as principles of GIS in planning new activities has been accomplished so that stakeholders realize the significance of GIS and the role of BHUVAN-based tools for scientifically allocating the works.

As on date Out of 2.69 Lakhs GPs, 2.66 Lakhs GP plans have been prepared in

NREGASoft. Prepared plans are available through Yuktdhara Portal at NRSC website.

A web link of Yuktdhara planning Portal is made available at: <https://bhuvan-app2.nrsc.gov.in/planner/plannerhome.php>

For facilitating the GIS analysis especially in case of NRM planning under Mahatma Gandhi NREGS, need information/data like Spatial and Non-Spatial data and its analysis. Non-spatial information collected, analyzed and represented mostly in tabular and textual formats and useful to understand the overview of different perspective. Spatial component of planning requires collection of information, analysis and its representation through maps.

Further, the planning process under Mahatma Gandhi NREGS using GIS technology is explained as under: -

22.1 Process of GIS Based Planning:

22.1.1.1 Collection of Information

Following are the essential datasets required for the GIS based GP planning:

(a) Spatial Data:

- 1. Topo-sheet & Cadastral maps**
- 2. Remote Sensing (RS) data sets/images**
- 3. Topographic Datasets**
- 4. Land Use/Land Cover Datasets**
- 5. Geomorphology**
- 6. Watershed and Drainage Information**

All these above information and maps are available in Bhuvan Portal of NRSC.

(b) Non- Spatial Information

- i. Socio-Economic profile (Source: Census)**
- ii. Mahatma Gandhi NREGS Profile (Source:NREGASoft)**

iii. Completed & On-going Works (Source:NREGASoft)**iv.Natural Resource Profile (Source: Revenue Inspector/Patwari).****v. Natural Resource based Livelihood Profile (Source: State Agriculture Department Website)**

It includes the following: -

- Crop Areas Information:
- Livestock Census:
- Status of Irrigation Facilities-Ground Water:

22.1.2 Consultative process with spatial & non-spatial information for identifying potential worksites and development of key thrust area and works of GPs

The data from various sources collected will be taken to the Gram Panchayat for discussion.

a) Compilation of Thrust Areas for GIS Based Integrated Action Plan

The thrust areas have to be identified so that those works are selected that would result in creation of productive assets with measurable output, in terms of enhanced livelihoods of the poor and the vulnerable. Planning team along with Gram Sabha members will now compile and tabulate the works, as per the following table:

Thrust Areas for GIS based Integrated Action Plan under Mahatma Gandhi NREGS			
S. No	Work/Category	Required Interventions	Priority (1 to 5 Scale)

b) Identification of beneficiaries for individual assets

All the individual beneficiaries as per Para 5 of the Schedule I of the Mahatma Gandhi NREGA Act should be surveyed for assessing the requirement of the individual assets. Thereafter, identified individual assets should be captured under GIS based Integrated Action Plan. All the planned individual assets must be validated it on ground. Therefore, a GPS/Differential-GPS (DGPS)/GIS mobile application will be used to verify proposed site locations and the coordinates (Longitude & Latitude) of the identified potential works are collected. The proposed works will be then tabulated, as per following table:

Proposed GIS Based Integrated Action Plan under Mahatma Gandhi NREGS									
#	Name of GP	Work Category	Name of Work	Est. Cost (Wage + Material)	Measurement (Length/ Area)	Longitude	Latitude	Year of Implementation	Expected Outcomes

The Draft GIS based Integrated Action Plan in the form of a Map with identified locations of the proposed works collected using GPS will be overlaid on the satellite imagery or a base map.

c) Proposed GIS based Integrated Action Plan Development

GIS based Integrated Action Plan is expected to be sufficient to saturate the Gram Panchayat under the permissible works of Mahatma Gandhi NREGS. The works identified under the plan may be much more the capacity of the Gram Panchayat to implement them in one year. The identified works must be taken up in phases, so that the GPs are saturated in the coming 3-4 years.

22.2 Discussion of draft GIS based Integrated Action Plan in Gram Sabha and its implementation

The Draft GIS based Integrated Action Plan will be placed before the Gram Sabha and their suggestions will be noted for finalization of the plan. Modified GIS based Integrated Action Plan of GP after incorporating the suggestions of Gram Sabha, will be placed for approval in Gram Sabha. After the approval of Integrated Action Plan and prioritization of work by Gram Sabha, Annual Action Plan (shelf of work) will be derived for taking up works for one year. The GIS based Integrated Action Plan will be reviewed annually, for incorporating necessary changes. The entire plan of the Gram Panchayat is to be uploaded on NREGASoft.

The identified works must be phased in such a manner so that the Gram Panchayats are saturated in the next 3-4 years. State should take shelf of works from the works identified in plan. For works taken up for previous Financial Year, which could not be started due to some unforeseen reason, can be taken up in the current financial Year by updating the Year of implementation at NREGASoft.

22.3 Documentation of GIS based plan at the Gram Panchayat

A file comprising the following to be maintained at the GP Level: -

- **Study Area (Map)**

A map showing the GP as Study Area along with highlighted Block, District and State

- **Village Profile**

It will indicate the current status of the village highlighting population,

expenditure, major issues of the villages etc. It should include pictures from the GP showing the current situation.

- **GIS based Plan (Map)**

The GIS based plan in the form of a Map with identified locations of the works overlaid on the satellite imagery or a basemap.

- **List of Identified Works**

List of works to be undertaken along with their work category and geo-coordinates (Latitude/Longitude)

- **All the above data/plan should be uploaded on NREGASoft**

22.4 Capacity Building and Training:

Ministry will be providing the need based training to Mahatma Gandhi NREGS functionaries time to time as desired by the States/UTs. Apart from this online training platform e-Saksham is available in Ministry portal. State should also impart trainings from time to time on advanced technological tools to the field staff and creates a pools for master trainers at district level as well as block level.

22.5 Monitoring of Progress

Progress of implementation of works in GIS enabled GPs should also be asses from time to time. States/Districts should monitor the progress of works so that GPs should be saturated with in planned phases of years.

MoRD introduced Area Officer App as an important monitoring mechanism for facilitating implementation of scheme. Area Officer app has 3 level of monitoring by different officials at State , District level, All technical Engineers and GP levels. In every state Nodal officer are assigned for smooth implementation and registration/Enrolment for different officials. Below is the link for downloading the application.
<https://ruraldiksha.nic.in/areaofficerwebnew/login.aspx>

22.6 National Mobile Monitoring Service (NMMS)

To ensure more transparency in the implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme (Mahatma Gandhi NREGS) in the States/UTs, a provision for capturing of attendance at worksite through National Mobile Monitoring System (NMMS) App with geo-tagged time stamped photographs of the worker in a day has been started on 21st May 2021, wherein muster rolls are issued for 20 or more workers.

It is mandatory to capture the attendance of all the workers (except Individual Beneficiary Scheme/Project) through NMMS (refer letter number J-11060/2/2021/RE-VI (374151)).

All the issues concerning the NMMS application are reviewed and resolved from time to time. Some important decisions taken as per request of State Governments are given below:

1. Now, Daily attendance of workers' along with 1st photograph could be taken by the NMMS attendance app at any time by the field functionaries.
2. NMMS application has been modified to maintain 4 hours gap strictly between morning & afternoon sessions for taking 1st & 2nd photograph respectively. It has ease out the specific time point requirement for capturing the attendance and photographs.
3. The morning attendance along with the first photograph can be captured in offline mode and to be uploaded once device comes in network. IF UPLOAD OF SAME COULD NOT BE DONE FOR NETWORK ISSUE, THEN THE SAME could BE UPLOADED UPTO MIDNIGHT OF SAME DAY i.e. 23:59:59 PM
4. In case of exceptional circumstances due to which attendance could not be uploaded, the District Programme Coordinator (DPC) has been authorised to upload the manual attendance.
5. The NMMS mobile app is available in English, Hindi, Tamil, Telugu and Malayalam.
6. These photographs and attendance are available in public domain. This app aids in increasing the citizen oversight of the programme and is one more step towards transparency and accountability.

22.7 Sharing of NMMS Attendance to People's representatives and others for public scrutiny at Gram Panchayat level THROUGH WHATS APP GROUP through Whatsapp Group need to be ensured by the States/UTs (refer DO letter number J-11060/2/2021/RE-VI (374151)).

22.8 Jaldoot App

The Ministry of Rural Development has launched the "Jaldoot App" on 26th September 2022. The objective of this App is to capture the water levels of selected wells in villages of the Panchayats across the country. The App is being used to measure the water level of selected wells twice a year (pre-monsoon and post-monsoon). Withdrawal of ground water and exploitation of sources of surface water has reached critical levels in many parts of the country, resulting in significant depletion of water levels causing distress to the community, including farmers. Therefore, measurement and observation of the levels of water tables across the country has become necessary.

The app facilitate Panchayats with robust data, which can be utilised for better planning of works through water budgeting at Gram Panchayat level with the help of available details of Ground water level. This data can also be used for various kinds of research and other purposes. This technological intervention is a major step towards the improvement of water management in the country.

ANNEXURES

Annexure I - List of Permissible Work under Mahatma Gandhi NREGA

S. No.	Works	Master Category	NRM/Non NRM	NRM subcategories	Agri & Allied	Water Related	Water Sub-categories
1	Construction of PMAY-G House Building for Individuals	B	Non-NRM				
2	Construction of State scheme Houses Building for Individuals	B	Non-NRM				
3	Construction of Anganwadi Building for Community	D	Non-NRM				
4	Construction of Gram Panchayat/Panchayat Bhavan Building for Community	D	Non-NRM				
5	Construction of Food grain Storage Building for Community	D	Non-NRM		Agri / Allied		
6	Construction of Kitchen shed Building for Community	D	Non-NRM				
7	Repair and Maintenance of Anganwadi Building for Community	D	Non-NRM				
8	Repair and Maintenance of Gram Panchayat/Panchayat Bhavan Building for Community	D	Non-NRM				
9	Repair and Maintenance of Food grain Storage Building for Community	D	Non-NRM		Agri / Allied		
10	Repair and Maintenance of Kitchen shed Building for Community	D	Non-NRM				
11	Repair and Maintenance of Bharat Nirman Seva Kendra Building for Community	D	Non-NRM				
12	Construction of Agricultural produce storage Building for Groups	C	Non-NRM		Agri / Allied		
13	Construction of SHG/Federation Building for Groups	D	Non-NRM				
14	Construction of Earthen peripheral/farm/field Bund for Individuals	A	NRM	SWC	Agri / Allied		
15	Construction of Pebble peripheral/farm/field Bund for Individuals	A	NRM	SWC	Agri / Allied		
16	Construction of Stone peripheral/farm/field Bund for Individuals	A	NRM	SWC	Agri / Allied		
17	Construction of Earthen contour Bund for Individuals	A	NRM	SWC			
18	Construction of Pebble contour Bund for Individuals	A	NRM	SWC			
19	Construction of Stone contour Bund for Individuals	A	NRM	SWC			
20	Construction of Earthen graded Bund for Individuals	A	NRM	SWC			
21	Construction of Pebble graded Bund for Individuals	A	NRM	SWC			
22	Construction of Stone graded Bund for Individuals	A	NRM	SWC			
23	Construction of Earthen peripheral/farm/field Bund for Community	A	NRM	SWC	Agri / Allied		
24	Construction of Pebble peripheral/farm/field Bund for Community	A	NRM	SWC	Agri / Allied		

25	Construction of Stone peripheral/farm/field Bund for Community	A	NRM	SWC	Agri / Allied		
26	Construction of Earthen contour Bund for Community	A	NRM	SWC			
27	Construction of Pebble contour Bund for Community	A	NRM	SWC			
28	Construction of Stone contour Bund for Community	A	NRM	SWC			
29	Construction of Earthen graded Bund for Community	A	NRM	SWC			
30	Construction of Pebble graded Bund for Community	A	NRM	SWC			
31	Construction of Stone graded Bund for Community	A	NRM	SWC			
32	Repair and Maintenance of Earthen graded Bund for Community	D	NRM	SWC			
33	Repair and Maintenance of Pebble graded Bund for Community	D	NRM	SWC			
34	Repair and Maintenance of Stone graded Bund for Community	D	NRM	SWC			
35	Construction of Feeder Canal for Community	A	NRM	Irr	Agri / Allied	Water	Irr
36	Construction of distributary Canal for Community	A	NRM	Irr	Agri / Allied	Water	Irr
37	Construction of minor Canal for Community	A	NRM	Irr	Agri / Allied	Water	Irr
38	Construction of sub-minor Canal for Community	A	NRM	Irr	Agri / Allied	Water	Irr
39	Construction of water courses for Community	B	NRM	Irr	Agri / Allied	Water	Irr
40	Lining of Feeder Canal for Community	A	NRM	Irr	Agri / Allied	Water	Irr
41	Lining of distributary Canal for Community	A	NRM	Irr	Agri / Allied	Water	Irr
42	Lining of minor Canal for Community	A	NRM	Irr	Agri / Allied	Water	Irr
43	Lining of sub-minor Canal for Community	A	NRM	Irr	Agri / Allied	Water	Irr
44	Lining of water courses Canal for Community	A	NRM	Irr	Agri / Allied	Water	Irr
45	Renovation of Feeder Canal for Community	A	NRM	Irr	Agri / Allied	Water	Irr
46	Renovation of distributary Canal for Community	A	NRM	Irr	Agri / Allied	Water	Irr
47	Renovation of minor Canal for Community	A	NRM	Irr	Agri / Allied	Water	Irr
48	Renovation of sub-minor Canal for Community	A	NRM	Irr	Agri / Allied	Water	Irr
49	Repair and Maintenance of Feeder Canal for Community	D	NRM	Irr	Agri / Allied	Water	Irr
50	Repair and Maintenance of distributary Canal for Community	D	NRM	Irr	Agri / Allied	Water	Irr
51	Repair and Maintenance of minor Canal for Community	D	NRM	Irr	Agri / Allied	Water	Irr
52	Repair and Maintenance of sub-minor Canal for Community	D	NRM	Irr	Agri / Allied	Water	Irr
53	Repair and Maintenance of water course Canal for Community	D	NRM	Irr	Agri / Allied	Water	Irr
54	Construction of Flood/ Diversion Channel for Community	D	NRM	SWC		water	SWC
55	Renovation of Flood/ Diversion Channel for Community	D	NRM	SWC		water	SWC
56	Repair and Maintenance of Flood/ Diversion Channel for Community	D	NRM	SWC		water	SWC
57	Development of Silviculture Grasslands for Community	A	NRM	LR	Agri / Allied		

58	Development of Silvipasture Grasslands for Individuals	B	NRM	LR	Agri / Allied		
59	Levelling/shaping of Wasteland / Fallow land for Individuals	B	NRM	LR	Agri / Allied		
60	Drainage of chaur or waterlogged areas Land for Individuals	B	NRM	Drainage	Agri / Allied	Water	Drainage
61	Levelling/shaping of Wasteland Land for Community	A	NRM	LR	Agri / Allied		
62	Development of chaur Land for Community	A	NRM	LR	Agri / Allied		
63	Development of Fallow Land for Community	A	NRM	LR	Agri / Allied		
64	Reclamation of Community Waterlogged Land	A	NRM	Drainage	Agri / Allied	Water	Drainage
65	Drainage of Community Waterlogged Land	A	NRM	Drainage	Agri / Allied	Water	Drainage
66	Construction of workshed for Livelihood activity for Groups	C	Non-NRM				
67	Construction of Brushwood Check Dam for Individuals	B	NRM	SWC	Agri / Allied	water	SWC
68	Construction of Earthen Anicut Check Dam for Individuals	B	NRM	SWC	Agri / Allied	water	SWC
69	Construction of Boulder Check Dam for Individuals	B	NRM	SWC	Agri / Allied	water	SWC
70	Construction of Masonry/CC Check Dam for Individuals	B	NRM	SWC	Agri / Allied	water	SWC
71	Construction of Gabion Check Dam for Individuals	B	NRM	SWC	Agri / Allied	water	SWC
72	Construction of Brushwood Check Dam for Community	A	NRM	SWC	Agri / Allied	water	SWC
73	Construction of Earthen Check Dam for Community	A	NRM	SWC	Agri / Allied	water	SWC
74	Construction of Boulder Check Dam for Community	A	NRM	SWC	Agri / Allied	water	SWC
75	Construction of Masonry/CC Check Dam for Community	A	NRM	SWC	Agri / Allied	water	SWC
76	Construction of Gabion Check Dam for Community	A	NRM	SWC	Agri / Allied	water	SWC
77	Repair and Maintenance of Earthen Check Dam for Community	D	NRM	SWC	Agri / Allied	water	SWC
78	Repair and Maintenance of Boulder Check Dam for Community	D	NRM	SWC	Agri / Allied	water	SWC
79	Repair and Maintenance of Masonry/CC Check Dam for Community	D	NRM	SWC	Agri / Allied	water	SWC
80	Repair and Maintenance of Gabion Check Dam for Community	D	NRM	SWC	Agri / Allied	water	SWC
81	Construction of Compost Pit for Individual	D	NRM	Soil Health	Agri / Allied		
82	Construction of Vermi Compost structure for Individual	D	NRM	Soil Health	Agri / Allied		
83	Construction of NADEP Compost structure for Individual	D	NRM	Soil Health	Agri / Allied		
84	Construction of Berkeley Compost Pit for Individual	D	NRM	Soil Health	Agri / Allied		
85	Construction of Vermi Compost structure for Community	D	NRM	Soil Health	Agri / Allied		
86	Construction of NADEP Compost structure for Community	D	NRM	Soil Health	Agri / Allied		
87	Construction of Berkeley Compost Pit for Community	D	NRM	Soil Health	Agri / Allied		
88	Construction of Compost Pit structure for Community	D	NRM	Soil Health	Agri / Allied		
89	Repair and Maintenance of Vermi Compost structure for Community	D	NRM	Soil Health	Agri / Allied		

90	Repair and Maintenance of NADEP Compost structure for Community	D	NRM	Soil Health	Agri / Allied		
91	Repair and Maintenance of Berkeley Compost Pit for Community	D	NRM	Soil Health	Agri / Allied		
92	Repair and Maintenance of Compost Pit for Community	D	NRM	Soil Health	Agri / Allied		
93	Construction of Vermi Compost structure for Groups	C	NRM	Soil Health	Agri / Allied		
94	Construction of NADEP Compost structure for Groups	C	NRM	Soil Health	Agri / Allied		
95	Construction of Berkeley Compost Pit for Groups	C	NRM	Soil Health	Agri / Allied		
96	Construction of Compost Pit for Groups	C	NRM	Soil Health	Agri / Allied		
97	Construction of Crematorium for community	D	Non-NRM				
98	Repair and Maintenance of Crematorium	D	Non-NRM				
99	Construction of Culvert / cross drainage structures for Community	D	Non-NRM				
100	Repair and Maintenance of Culvert / cross drainage structures for Community	D	Non-NRM				
101	Construction of Storm Water drain for coastal protection for Community	D	Non-NRM				
102	Construction of intermediate and Link Storm Water Drain for Community	D	Non-NRM				
103	Construction of Diversion Storm Water Drain for Community	D	NRM	SWC	Agri / Allied	water	SWC
104	Repair and maintenance of coastal protection Storm Water drain for Community	D	Non-NRM				
105	Repair and maintenance of intermedite and Link Storm Water Drain for Community	D	Non-NRM				
106	Repair and maintenance of Diversion Storm Water Drain for Community	D	NRM	SWC	Agri / Allied	water	SWC
107	Construction of Open / Covered Grey_Water/Storm Drain for Community	D	Non-NRM				
108	Repair and maintenance of Open / Covered Grey_Water/Storm Drain for Community	D	Non-NRM				
109	Construction of Irrigation Open Well for Individuals	B	NRM	Irr	Agri / Allied	Water	Irr
110	Construction of Irrigation Open Well for Community	A	NRM	Irr	Agri / Allied	Water	Irr
111	Repair and maintenance of parapet & platform of Irrigation Open Well for Community	A	NRM	Irr	Agri / Allied	Water	Irr
112	Construction of Irrigation Open Well for Groups	A	NRM	Irr	Agri / Allied	Water	Irr
113	Construction of Fish Drying Yards for Individual	B	Non-NRM		Agri / Allied		
114	Construction of Fish Drying Yards for Community	B	Non-NRM		Agri / Allied		
115	Repair and Maintenance of Fish Drying Yards for Community	D	Non-NRM		Agri / Allied		
116	Boundary Line Plantation of Horticulture Trees for Individuals	B	NRM	PLNT	Agri / Allied		
117	Along the coast Line Plantation of Horticulture Trees for Individuals	B	NRM	PLNT	Agri / Allied		
118	Boundary Line Plantation of Farm Forestry Trees for Individuals	B	NRM	PLNT	Agri / Allied		

119	Along the coast Line Plantation of Farm Forestry Trees for Individuals	B	NRM	PLNT	Agri / Allied		
120	Wasteland Line Plantation of Farm Forestry Trees for Individuals	B	NRM	PLNT	Agri / Allied		
121	Boundary Line Plantation of Forestry Trees for Individuals	B	NRM	PLNT	Agri / Allied		
122	Along the coast Line Plantation of Forestry Trees for Individuals	B	NRM	PLNT	Agri / Allied		
123	Wasteland Line Plantation of Forestry Trees for Individuals	B	NRM	PLNT	Agri / Allied		
124	Line Plantation of Shelter Belt Trees for Individuals	B	NRM	PLNT	Agri / Allied		
125	Line Plantation of Coastal Shelter Belt Trees for Individuals	B	NRM	PLNT	Agri / Allied		
126	Block Plantation of Horticulture Trees in fields for Individuals	B	NRM	PLNT	Agri / Allied		
127	Wasteland Block Plantation of Horticulture Trees for Individuals	B	NRM	PLNT	Agri / Allied		
128	Block Plantation of Farm Forestry Trees in Fields for Individuals	B	NRM	PLNT	Agri / Allied		
129	Wastelands Block Plantation of Farm Forestry Trees for Individuals	B	NRM	PLNT	Agri / Allied		
130	Block Plantation of Forestry Trees in Fields for Individuals	B	NRM	PLNT	Agri / Allied		
131	Wastelands Block Plantation of Forestry Trees for Individuals	B	NRM	PLNT	Agri / Allied		
132	Block Plantation of Sericulture Trees in fields for Individuals	B	NRM	PLNT	Agri / Allied		
133	Wastelands Block Plantation of Sericulture Trees for Individuals	B	NRM	PLNT	Agri / Allied		
134	Block Plantation of Biodrainage Trees in Fields for Individuals	B	NRM	Drainage	Agri / Allied	Water	Drainage
135	Wasteland Block Plantation of Biodrainage Trees for Individuals	B	NRM	Drainage	Agri / Allied	Water	Drainage
136	Block Plantation of Shelter Belt Trees for Individuals	B	NRM	PLNT	Agri / Allied		
137	Boundary Block Plantation of Coastal Shelter Belt Trees for Individuals	B	NRM	PLNT	Agri / Allied		
138	Canal Line Plantation of Horticulture Trees for Community	A	NRM	PLNT	Agri / Allied		
139	Boundary Line Plantation of Horticulture Trees for Community	A	NRM	PLNT	Agri / Allied		
140	Along the coast Line Plantation of Horticulture Trees for Community	A	NRM	PLNT	Agri / Allied		
141	Boundary Line Plantation of Farm Forestry Trees for Community	A	NRM	PLNT	Agri / Allied		
142	Canal Line Plantation of Forestry Trees for Community	A	NRM	PLNT	Agri / Allied		
143	Boundary Line Plantation of Forestry Trees for Community	A	NRM	PLNT	Agri / Allied		
144	Road side line plantation of Forestry Trees for Community	A	NRM	PLNT	Agri / Allied		
145	Along the coast Line Plantation of Forestry Trees for Community	A	NRM	PLNT	Agri / Allied		
146	Boundary Line Plantation of Shelter Belt Trees for Community	A	NRM	PLNT	Agri / Allied		
147	Road Line Plantation of Shelter Belt Trees for Community	A	NRM	PLNT	Agri / Allied		
148	Along the coast Line Plantation of Coastal Shelter Belt Trees for Community	A	NRM	PLNT	Agri / Allied		
149	Block Plantation of Horticulture Trees in Government building premises for Community	A	NRM	PLNT	Agri / Allied		

150	Along the coast Block Plantation of Horticulture Trees for Community	A	NRM	PLNT	Agri / Allied		
151	Fields Block Plantation of Horticulture Trees for Community	A	NRM	PLNT	Agri / Allied		
152	Wasteland Block Plantation of Horticulture Trees for Community	A	NRM	PLNT	Agri / Allied		
153	Block Plantation of Farm Forestry Trees in Government building premises for Community	A	NRM	PLNT	Agri / Allied		
154	Along the coast Block Plantation of Farm Forestry Trees for Community	A	NRM	PLNT	Agri / Allied		
155	Block Plantation of Farm Forestry Trees in fields for Community	A	NRM	PLNT	Agri / Allied		
156	Wasteland Block Plantation of Farm Forestry Trees for Community	A	NRM	PLNT	Agri / Allied		
157	Block Plantation of Forestry Trees in Government building premises for Community	A	NRM	PLNT	Agri / Allied		
158	Along the coast Block Plantation of Forestry Trees for Community	A	NRM	PLNT	Agri / Allied		
159	Block Plantation of Forestry Trees in Fields for Community	A	NRM	PLNT	Agri / Allied		
160	Wasteland Block Plantation of Forestry Trees for Community	A	NRM	PLNT	Agri / Allied		
161	Block Plantation of Sericulture Trees in Fields for Community	B	NRM	PLNT	Agri / Allied		
162	Wasteland Block Plantation of Sericulture Trees for Community	B	NRM	PLNT	Agri / Allied		
163	Block Plantation of Biodrainage Trees in Government building premises for Community	D	NRM	Drainage	Agri / Allied	Water	Drainage
164	Block Plantation of Biodrainage Trees in fields for Community	D	NRM	Drainage	Agri / Allied	Water	Drainage
165	Block Plantation of Biodrainage trees in Wastelands for community	D	NRM	Drainage	Agri / Allied	Water	Drainage
166	Along the coast Afforestation using forestry Trees for Community	A	NRM	PLNT	Agri / Allied		
167	Afforestation of wastelands using Forestry trees for individuals	A	NRM	PLNT	Agri / Allied		
168	Construction of Earthen Gully Plugs for Individuals	B	NRM	SWC	Agri / Allied	water	SWC
169	Construction of Stone boulder Gully Plugs for Individuals	B	NRM	SWC	Agri / Allied	water	SWC
170	Construction of Earthen Gully Plugs for Community	A	NRM	SWC	Agri / Allied	water	SWC
171	Construction of Stone boulder Gully Plugs for Community	A	NRM	SWC	Agri / Allied	water	SWC
172	Repair and maintenance of Earthen Gully Plugs for Community	D	NRM	SWC	Agri / Allied	water	SWC
173	Repair and maintenance of Stone boulder Gully Plugs for Community	D	NRM	SWC	Agri / Allied	water	SWC
174	Raising of Nursery for Individuals	B	NRM	PLNT	Agri / Allied		
175	Raising of Nursery for Community	B	NRM	PLNT	Agri / Allied		
176	Raising of Nursery for Groups	B	NRM	PLNT	Agri / Allied		
177	Construction of Mini Percolation Tank for Individuals	B	NRM	SWC		water	SWC
178	Construction of Mini Percolation Tank for Community	A	NRM	SWC		water	SWC

179	Repair and maintenance of Mini Percolation Tank for Community	D	NRM	SWC		water	SWC
180	Construction of Farm Ponds for Individuals	B	NRM	Irr	Agri / Allied	Water	Irr
181	Construction of Fisheries Ponds for Community	B	NRM	SWC	Agri / Allied	water	SWC
182	Construction of Community Water Harvesting Ponds	A	NRM	SWC		water	SWC
183	Repair and maintenance of Fisheries Ponds for Community	D	NRM	SWC	Agri / Allied	water	SWC
184	Repair and maintenance of Community Water Harvesting Ponds for Community	D	NRM	SWC		water	SWC
185	Renovation of Fisheries Ponds for Community	B	NRM	SWC	Agri / Allied	water	SWC
186	Renovation of Community Water Harvesting Ponds for Community	A	NRM	SWC		water	SWC
187	Construction of Stabilization Pond for Community	D	Non-NRM				
188	Repair and maintenance of Stabilization Pond for Community	D	Non-NRM				
189	Construction of Recharge Pits for Individuals	B	NRM	GWR		Water	GWR
190	Construction of Recharge Pits for Community	A	NRM	GWR		Water	GWR
191	Construction of Bitumen Top Roads for Community	D	Non-NRM				
192	Construction of Gravel Road Roads for Community	D	Non-NRM				
193	Construction of Inter-locking cement block/tiles Roads for Community	D	Non-NRM				
194	Construction of WBM Roads for Community	D	Non-NRM				
195	Construction of Mitti Murram Roads for Community	D	Non-NRM				
196	Construction of Kharanja (brick/stone) Roads for Community	D	Non-NRM				
197	Construction of Cement Concrete Roads for Community	D	Non-NRM				
198	Repair and maintenance of Bitumen Top Roads for Community	D	Non-NRM				
199	Repair and maintenance of Gravel Road Roads for Community	D	Non-NRM				
200	Repair and maintenance of Inter-locking cement block/tiles Roads for Community	D	Non-NRM				
201	Repair and maintenance of WBM Roads for Community	D	Non-NRM				
202	Repair and maintenance of Mitti Murram Roads for Community	D	Non-NRM				
203	Repair and maintenance of Kharanja (brick/stone) Roads for Community	D	Non-NRM				
204	Repair and maintenance of Cement Concrete Roads for Community	D	Non-NRM				
205	Construction of Sand filter for Borewell recharge for Individual	B	NRM	GWR		Water	GWR
206	Construction of Sand filter for Openwell recharge for Individual	B	NRM	GWR		Water	GWR
207	Construction of Sand filter for borewell recharge for Community	A	NRM	GWR		Water	GWR
208	Construction of Sand filter for openwell recharge for Community	A	NRM	GWR		Water	GWR
209	Construction of Sand filter for openwell recharge for Groups	A	NRM	GWR		Water	GWR

210	Construction of Cattle Shelter for Individuals	B	Non-NRM		Agri / Allied		
211	Construction of Goat Shelter for Individuals	B	Non-NRM		Agri / Allied		
212	Construction of Piggery Shelter for Individuals	B	Non-NRM		Agri / Allied		
213	Construction of Poultry Livestock Shelter for Individuals	B	Non-NRM		Agri / Allied		
214	Construction of Cattle Shelter for Community	B	Non-NRM		Agri / Allied		
215	Construction of Goat Shelter for Community	B	Non-NRM		Agri / Allied		
216	Construction of Piggery Shelter for Community	B	Non-NRM		Agri / Allied		
217	Construction of Poultry Shelter for Community	B	Non-NRM		Agri / Allied		
218	Repair and maintenance of Cattle Shelter for Community	D	Non-NRM		Agri / Allied		
219	Repair and maintenance of Goat Shelter for Community	D	Non-NRM		Agri / Allied		
220	Repair and maintenance of Piggery Shelter for Community	D	Non-NRM		Agri / Allied		
221	Repair and maintenance of Poultry Shelter for Community	D	Non-NRM		Agri / Allied		
222	Construction of Soakage Channel for Community	D	Non-NRM				
223	Construction of Soak Pit for Individual	D	Non-NRM				
224	Construction of Soak Pit for Community	D	Non-NRM				
225	Construction of Wire crate (gabion) Spur for Community	D	NRM	SWC		water	SWC
226	Construction of Stone Spur for Community	D	NRM	SWC		water	SWC
227	Construction of Earthen Spur for Community	D	NRM	SWC		water	SWC
228	Repair and Maintenance of Wire crate (gabion) Spur for Community	D	NRM	SWC		water	SWC
229	Repair and Maintenance of Stone Spur for Community	D	NRM	SWC		water	SWC
230	Repair and Maintenance of Earthen Spur for Community	D	NRM	SWC		water	SWC
231	Construction of Level Bench Terrace Terrace for Individual	B	NRM	SWC	Agri / Allied		
232	Construction of Upland Bench Terrace Terrace for Individual	B	NRM	SWC	Agri / Allied		
233	Construction of Level Bench Terrace Terrace for Community	A	NRM	SWC	Agri / Allied		
234	Construction of Upland Bench Terrace Terrace for Community	A	NRM	SWC	Agri / Allied		
235	Construction of Single Unit Toilets for Individual	D	Non-NRM				
236	Construction of Anganwadi Multi Unit Toilets for Community	D	Non-NRM				
237	Construction of Multi Unit Toilets for School	D	Non-NRM				
238	Construction of Staggered Trench Trench for individual	B	NRM	SWC		water	SWC
239	Construction of Staggered Trench Trench for Community	A	NRM	SWC		water	SWC
240	Construction of Continuous Contour Trench Trench for Community	A	NRM	SWC		water	SWC
241	Construction of Water Absorption Trench Trench for Community	A	NRM	SWC		water	SWC
242	Construction of Infrastructure for Azola cultivation for Individual	B	Non-NRM		Agri / Allied		

243	Construction of Infrastructure for Azola cultivation for Community	B	Non-NRM		Agri / Allied		
244	Repair and Maintenance of Infrastructure for Azola cultivation for Community	D	Non-NRM		Agri / Allied		
245	Construction of Infrastructure for Liquid Biomanure for Individuals	B	Non-NRM		Agri / Allied		
246	Construction of Infrastructure for Liquid Biomanure for Groups	C	Non-NRM		Agri / Allied		
247	Construction of Infrastructure for Liquid Biomanure for Community	B	Non-NRM		Agri / Allied		
248	Repair and Maintenance of Infrastructure for Liquid Biomanure for Community	D	Non-NRM		Agri / Allied		
249	Construction of Underground Dykes for Community	A	NRM	GWR		Water	GWR
250	Construction of Embankment for community	D	Non-NRM				
251	Construction of Village/Rural Haat for community	D	Non-NRM				
252	Repair and Maintenance of Village/Rural Haat for community	D	Non-NRM				
253	Construction of Cyclone shelter for Community	D	Non-NRM				
254	Repair and Maintenance of Cyclone shelter for Community	D	Non-NRM				
255	Construction of Play field for Community	D	Non-NRM				
256	Repair and Maintenance of Play field for Community	D	Non-NRM				
257	Construction of Compound wall for government schools for Community	D	Non-NRM				
258	Repair and Maintenance of Compound wall for government run schools for Community	D	Non-NRM				
259	Production of building material for Community	D	Non-NRM				
260	Roof Top Rain Water Harvesting Structure in Gov/Panchayat Building	A	NRM	GWR		Water	GWR
261	Community Sanitary Complex	D	Non-NRM				
262	Construction of Biogas plant for individual	B	Non-NRM		Allied		
263	Unskilled wage component towards the construction of Biogas plant for community.	B	Non-NRM		Allied		
264	Maintenance of tunnel constructed by the Border Roads Organization	D	Non-NRM				
265	Maintenance of bridges constructed by the Border Roads Organization	D	Non-NRM				
266	Construction of Liquid Waste Chamber for individual	D	Non-NRM				

Annexure II - Suggested list of machines which can be used under Mahatma Gandhi NREGA

S. No.	Name of work as per para 4.(1)of Schedule-1, MGNREGA	Name of Activity	Name of Machine(s) that can be used
1.	I. Category A: Public Works Related to NRM	i) Compaction of earthen embankment in 15 to 23 cm layers, at optimum moisture content	i) Plate Rammers / Vibrating plate compactors / vibro tampers ii) Static smooth wheeled roller of 8 - 20 ton weight/ Power roller / Sheep foot roller / Pneumatic tyred roller / Vibratory roller / Gridroller.
2.	II. Category B: (i) Improving productivity of lands, dug wells	i) The excavation/ deepening of dug well	i) Pump set for dewatering, ii) Tractor mounted Compressor hammer for rocky strata, iii) Lifting device/ Chain pulley (motorised)
3	IV. Category D: (ii) Road connectivity	i) Compaction of earthen embankment in 15 to 23 cm layers, at optimum moisture content	i) Static smooth wheeled roller of 8 - 20 ton weight/ Power roller / Sheep foot roller / Pneumatic tyred roller / Vibratory roller / Grid roller. ii) Trailer mounted water browser
		ii) Compaction of morum/ gravel in 15 to 20 cm layers at optimum moisture content	i) Static smooth wheeled roller of 8 - 20 ton weight/ Power roller / Sheep foot roller / Pneumatic tyred roller / Vibratory roller / Grid roller. ii) Trailer mounted water browser
		iii) Mixing of cement concrete.	i) Mechanical Mixer
		iv)Compaction of cement concrete	i) Mechanical Vibrator
		v) Cutting of joint in Cement Concrete	i) Concrete joint cutter
4.	IV. Category D: (v) Construction of building	i) RCC Footing, Column, Beam and Roof	i) Mechanical mixer and Mechanical vibrator

5.	V. Category D: (vii) Production of building materials	i) For compressing Compressed Stabilised Earthen Blocks (CSEB)	i) Machine for making CSEB.
		ii) For production of fly ash bricks/ blocks	ii) Pan mixer & Brick/ block making machine (Vibratory table/ Hydraulic press)
6.	I. Category A: (v) Afforestation, tree plantation in common and forest lands	i) Digging pits for plantation, which cannot be done manually in Usar areas, where there is <i>Kankar</i> pan and soil is alkaline with pH more than 8.5.	i) Mechanical Auger

Annexure III - The list of Mahatma Gandhi NREGA works directly linked to Agriculture and allied activities as per the Schedule-I of Mahatma Gandhi NREGA

Category as per Schedule 1	Works
(1)	(2)
<p><u>I. Category A:</u> PUBLIC WORKS RELATING TO NATURAL RESOURCES MANAGEMENT</p>	<p>Water conservation and water harvesting structures to augment and improve groundwater like underground dykes, earthen dams, stop dams, check dams with special focus on recharging ground water including drinking water sources;</p> <p>Watershed management works such as contour trenches, terracing, contour bunds, boulder check dams, gabion structures and spring-shed development resulting in a comprehensive treatment of a watershed;</p> <p>Micro and minor irrigation works and creation, renovation and maintenance of irrigation canals and drains;</p> <p>Renovation of traditional water bodies including desilting of irrigation tanks and other water bodies; and conservation of old step wells/ baolis;</p> <p>Afforestation, tree plantation and horticulture in common and forest lands, road margins, canal bunds, tank foreshores and coastal belts duly providing right to usufruct to the households covered in Paragraph 5;</p> <p>Pasture Development / fodder farm; perennial grasses like Stylo etc.</p> <p>Bamboo, Rubber and Coconut plantation. Land development works in common land.</p>
<p><u>II. Category B:</u> COMMUNITY ASSETS OR INDIVIDUAL ASSETS</p>	<p>Improving productivity of lands of households specified in Paragraph 5 of Schedule – I through land development and by providing suitable infrastructure for irrigation including dug wells, farm ponds and other water harvesting structures.</p> <p>Improving livelihoods through horticulture, sericulture plantation, other kinds of plantation and farm forestry;</p> <p>Development of fallow/waste lands of households defined in Paragraph 5 of Schedule – I to bring it under cultivation;</p> <p>Pasture Development / fodder farm; perennial grasses like Stylo, vetiver etc.;</p> <p>Bamboo, Rubber and Coconut Plantation;</p> <p>Creating infrastructure for promotion of livestock such as, poultry shelter (brooder house), goat shelter, piggery shelter, cattle shelter and fodder troughs for cattle;</p> <p>Creating infrastructure for promotion of fisheries such as fish drying</p>

	<p>yards, storage facilities, and promotion of fisheries in seasonal water bodies on public land; Bio-fertilisers (NADEP, Vermi-composting etc.).</p> <p>Construction of biogas plant for individual and unskilled wage component towards the construction of biogas plant for community.</p>
<p><u>III. Category C:</u> COMMON INFRASTRUCTURE INCLUDING FOR NRLM COMPLIANT SELF-HELP GROUPS</p>	<p>Works for promoting agricultural productivity by creating durable infrastructure required for bio-fertilizers(NADEP and Vermi-composting pits) and post-harvest facilities including pucca storage facilities for agricultural produce;</p>
<p><u>IV. Category D:</u> RURAL INFRASTRUCTURE:</p>	<p>Construction of Food Grain Storage Structures for implementing the provisions of The National Food Security Act (2013)</p>

Annexure IV - Description of work in terms of various combinations of categories within the framework of permissible works as per provisions of the Schedule-I

S. No	Work	Ownership	Actions	Qualifier 1 (Type)	Qualifier 2 (Type)
1	Building	Individuals Community Groups	Construction Repair and Maintenance	Agricultural produce storage, Anganwadi, Gram Panchayat / Panchayat Bhavan, Food grain Storage, Workshed or office for SHG/Federation / producer groups/ producer enterprises under DAY-NRLM, Kitchen shed, Houses (PMAY-G), Houses (State), Bharat Nirman Seva Kendra	
2	Bund	Individuals Community	Construction Repair and Maintenance	Peripheral/farm/field contour graded	Earthen Pebble Stone
3	Canal	Individual Community	Construction Renovation Repair and Maintenance	Feeder, distributary minor, sub-minor water courses, Field channels	
4	Channel	Community	Construction Renovation Repair and Maintenance	Diversion Flood	
5	Grasslands	Individuals Community	Development	Silvipasture/ Fodder Farms	
6	Land	Individuals Community	Development Reclamation Shaping Levelling Drainage	Through chaur renovation, Wasteland(Fallow Land, Saline / Alkaline Wasteland, Waterlogged lands) development	

7	Work shed for Livelihood activity	Groups	Construction		
8	Check Dam	Individual Community	Construction Repair and Maintenance	Check/Anicut	Brushwood Earthen Boulder Cement Concrete
9	Compost Pit	Individual Community	Construction Repair and Maintenance		
10	Composting Structure	Individual Community	Construction Repair and Maintenance	Vermi/NADEP Berkeley Compost Pit Compost Pit	
11	Crematorium	Community	Construction Repair and Maintenance		
12	Culvert	Community	Construction Repair and Maintenance		
13	Storm Water Drains	Community	Construction Repair and maintenance Desilting	Storm Water for coastal protection intermediate and Link Diversion	
14	Grey Water Drain	Community	Construction Repair and maintenance	Open / Covered	
15	Dug wells	Individuals Community Groups	Construction	Irrigation	
16	Fish Drying Yards	Individuals Community	Construction Repair and maintenance		
17	Trees	Individuals Community Groups	Line Plantation Block Plantation Restoration Afforestation	Horticulture Farm Forestry Forestry Sericulture Bio drainage Shelter Belt Coastal Shelter Belt	Canal Boundary, Roadside, Governme nt building premises, Coastal,

					Fields, Wasteland
18	Gully Plug	Individuals Community	Construction Repair and maintenance	Earthen Stone boulder Brushwood	
19	Nursery	Individuals Community Group	Raising		
20	Mini Percolation tank	Individuals Community	Construction Repair and maintenance		
21	Pond	Individuals Community	Construction Repair and maintenance Renovation	Farm Stabilization Fisheries Community	
22	Recharge Pits	Individual Community	Construction Repair and Maintenance		
23	Road	Community	Construction Repair and Maintenance	Bitumen Top Gravel Road Inter-locking cement block/tiles WBM Metal (first coat) Metal (second coat) Mitti Murram Kharanja (brick/stone) Cement Concrete	Village internal roads Link Roads Farm Roads
24	Sand filter for well recharge	Individual Community Groups	Construction	Borewell Open well	
25	Livestock Shelter	Individuals Groups	Construction	Cattle Goat Piggery Poultry	

26	Soak Channel	Community	Construction		
27	Soak Pit	Individuals Community	Construction		
28	Spur	Individuals Community	Construction Repair and Maintenance Renovations	Wire crate (gabion) Stone Earthen	Holding Attracting Deflecting
29	Terrace	Individuals Community	Construction	Levelling, Bench Terrace, Upland Bench Terrace	
30	Toilets	Individual Anganwadi School	Construction	Single Unit Multi toilet Unit	
31	Trench	Community	Construction	Staggered Trench Continuous Contour Trench Water Absorption Trench	
32	Infrastructure e for Azola cultivation	Individuals Groups	Construction		
33	Infrastructure e for Liquid Bio manure	Individuals Groups	Construction		
34	Underground d Dykes	Community	Construction	Sub-surface Dyke	
35	Embankment	Community	Construction Strengthening	Flood protection	

36	Village /Rural Haat	Community			
37	Cyclone Shelter	Community			
38	Play field	Community			
39	Compound walls for government run schools	Community			LST_STC
40	Production of Building Material	Community			SWC
41	Storm Water drain for coastal protection	Community			
42	Stabilization Pond	Community			
43	Production of building material	Community			
44	Rooftop rain water harvesting structures in Government or Panchayat buildings	Community	Construction Repair and Maintenance		

45	Community Sanitary Complex	Community	Construction	Unskilled labour component upto 230 persondays for	
46	Border Area Roads	Community	Construction	Unskilled labour component and cost of material upto 2/3 ^d of total wage cost	
47	Maintenance of tunnel and bridges constructed by the BRO	Community	Repair and Maintenance only		
48	Biogas plant	Individual	Construction		
		Community	Construction	Only unskilled labour component	
49	Liquid Waste Chamber	Individual	Construction		

Annexure V - Schedule of Activities for Tree Plantation

Year	Month	Schedule of Activities for tree plantation	Responsible Stakeholders
(1)	(2)	(3)	(4)
0 Year	April to July	Training programmes for the Officials of implementing agency/ volunteers/ Resource persons/beneficiaries, regarding Mahatma Gandhi NREGS operational guidelines/ planning process, convergence guidelines/ circulars to take up proper planning exercise for the preparation of work plan and labour budget.	Officials of Rural Development Department (RDD), PRIs/ Officials of concerned line department.
0 Year	August	<p>Initiate Planning through Gram Sabha, Identification of suitable lands for conducting various types of plantations like roadside, canal side, tank foreshore, Institutional lands, Waste lands, barren lands, Degraded lands etc. on Individual/ Common/Forest lands.</p> <p>Identification of beneficiaries for providing usufruct rights, estimating demand of species from beneficiaries (out of the recommended species as per agro-climatic condition).</p> <p>Working out for nursery preparation etc.</p> <p>Working out convergence possibilities with other schemes.</p>	PRIs and Officials of RDD and concerned line Departments,
	September to December	Ratification by Gram Sabha, preparation of estimate and obtaining technical and administrative sanctions.	PRIs and Officials, PO, DPC
1 st Year	January	Issue of Work Order	Programme Officer (PO)
		Surveying & clearing of the area	Beneficiary assisted by GRS/ Field Assistant and wage seekers

February	Soil test of selected tree planting site. Land development – removal of boulders (if any), Construction of bunds, Digging of pits and trenches.	Beneficiary assisted by GRS/ Field Assistant and wage seekers
March	Digging of pits, applying insecticides in the dug pit. procurement of eco-friendly locally available material for fencing or live fencing or opting for social fencing.	Beneficiary assisted by GRS/ Field Assistant and wage seekers
April	Purchase of Farm Yard Manure (FYM), Fertilizers	Beneficiary assisted by GRS/PO
May	Filling up of pits with FYM, and soil, onsite training to beneficiaries, on how to do plantation.	Line Department/ Officials of Rural Development Department
June	Transportation of plants and planting of saplings and live fencing, Watering, weeding and hoeing	Beneficiary assisted by GRS/ Field Assistant and wage seekers
July	Transportation of plants and planting of saplings and live fencing, watering, weeding and hoeing	Beneficiary assisted by GRS/ Field Assistant and wage seekers
August	Transportation of plants and planting of saplings and live fencing, Watering, maintenance	Beneficiary with the support of GRS (Field Assistant) and wage seekers
September	Weeding, hoeing and watering 4 times	Beneficiary assisted by GRS/ Field Assistant and wage seekers
October	Weeding, hoeing and watering 4 times	Beneficiary assisted by GRS/ Field Assistant and wage seekers
November	Weeding, hoeing and watering 4 times	Beneficiary with the support of GRS (Field Assistant) and wage seekers
December	Weeding, hoeing and maintenance	Beneficiary assisted by GRS/ Field Assistant and wage seekers

Annexure VI - Typical units of expected economy, durability and outcome/ productivity of Mahatma Gandhi NREGA asset

S. No.	Mahatma Gandhi NREGA works	Economy	Durability	Outcome/ Productivity
(1)	(2)	(3)	(4)	(5)
1	Water conservation & water harvesting works	Cost of construction per unit of storage of water/ unit area benefited	i) Pucca work 15 -25 years ii)Kachha work-5-10 years	Number of wells recharged/ area brought under irrigation/increase in production and increase in Ground Water Table (in mm)
2	Afforestation & tree plantation	Cost per unit area/ plant till the tree is grown up (3-4 years)	Afforestation trees, 15-25 years	Benefit per tree till its total age i.e., 20-25 years (in Rs.)
3	Irrigation canal including micro and minor irrigation	Cost per unit area brought under irrigation	15-25 years	Increase in productivity in a year by taking number of crops in a year (in Quintal) Area covered under irrigation (Ha)
4	a) Irrigation facility excluding canal/ horticulture/plantation/ b) farm bunding/ land development	Cost per unit area brought under irrigation/ plant till it is productive/ unit area developed	a) 15-25years b) 10-15years	Area covered under irrigation (in Ha.)/ plantation / land development(in Ha.)/ Increase in productivity in a year by taking number of crops in a year (in %)
5	Renovation/ repair of traditional water bodies including desilting of tanks	Cost per unit increase in storage capacity of water/ cum silt removed	10-15 years	Increase in storage capacity of water (in cum) and Ground Water Table (in mm)
6	Land development	Cost per unit area developed	15-25 years	Area developed (in Ha.)// increase in productivity per annum (in %)
7	Flood control & Flood protection works	Cost per unit area developed	10-15 years	Area developed (in Ha.)// increase in productivity per annum (in %)

8	Rural connectivity (a) CC road (b) Gravel/ WBM road	Cost per Km. length of connectivity	(a) 10-15years (b) 5-10years	Number of villagers & villages benefitted Total length of road (in km.)
9	Building works	Cost per unit covered area	45-60 years	Number of villagers & villages benefitted (in numbers)
10	Agriculture related works (bio-fertilizers)	Cost per unit capacity of producing manure at a time	5-10 years	Capacity to produce compost/manure per annum (in kg)
11	Livestock related works (shelters)	Cost per unit Covered area	10-15 years	Number of beneficiaries provided with poultry/goat/cattle shed (in number)
12	Fishery related works	Cost per unit fish produced per annum	5-10 years	Fish produced per annum (in quintal)
13	Works in coastal areas a) fish drying yards b) belt vegetation	a) Cost per unit covered area b) Cost per unit covered area/ number of plants	a) 10-15years b) 15-25years	a) Quintals of fish can be dried per annum (in quintal) b) Area benefitted (in Ha.)
14	Rural drinking water related works	Cost per unit cum water recharged/ earth excavated	3-5 years	Area benefitted / quantity of water recharged
15	Rural sanitation related works such as soak pits, recharge pits	Cost per unit toilet / solid liquid waste management	10-15 years	Households benefitted (in numbers)

Annexure VII - Standard Contents Of A Case Record/Work File

S. No.	Documents to be placed in the Case Record/ Work File	Description of the document
1	Cover Page	The Case Records/ Work Files are to be bound in a hard paper cover to organize the relevant documents related to the project/ work. The cover of the Case Record/ Work File should be used to keep summary information about the project/ work viz. Name of the work, location (Village, GP, Block, District, State, GPS Location), Work Category, Work Start Date, Estimated timeline for completion of work, Work End Date, Estimated Cost (Mentioning Convergence Fund, in any), Actual Expenditure, Date of Social Audit. PIA details, the work code of the asset and date of geo tagging of the asset
2	Checklist of Documents	The first page in the Case Record/ Work File is the page of contents, which includes the checklist of documents to be kept inside the Case Record/ Work File. All the documents are to be properly sorted with reference to the relevant page numbers. This will be the reference point for all documents in the Case Record/ Work File.
3	Copy of the Annual Action Plan/ Shelf of Projects	The copy of the approved list highlighting the work (for which the Case Record/ Work File is being opened) along with a copy of the Gram Sabha resolution should be kept in the Case Record/Work File for reference.
4	Copy of Technical Estimate and Design	A model technical estimate will include the cover page of the estimate having the abstract of the cost estimate indicating the total estimate, labour estimate, material estimate and expected days for completion of the work; the project report/ feasibility report of the project/ work with respect to physical, economic, social and environmental feasibility of the work including the process of work implementation and expected benefits to community/ individual beneficiary; estimate with detailed description and calculation of the quantity of work in terms of dimension and cost of each item of work based on analysis of rate; analysis of rate giving calculation of cost of each item of a project/ work, about the prevailing Schedule of Rates (SoRs) of the State, the amount of royalty to be paid; Lead and Lift Statement: The lead statement reflects the unit cost of each material showing the lead, source of procurement, basic cost, carriage cost and royalty cost. Beyond an acceptable lead / lift distance / height, the lead

		<p>and lift statement also shows the additional labour required for transporting materials/ earth excavation. Material statement: The material statement includes the quantity and types of materials required for construction of the project / work based on the approved rate under the SoRs.</p> <p>a. Labour abstract: The labour abstract is the projection of labour requirement for implementation of the project / work. It provides the number and categories of labour required for the project/ work, such as skilled, semi-skilled and unskilled labour. This should be in an optimum combination of all types of labour to avoid over or underemployment of the labour.</p> <p>b. Drawings and Design: Prior to the preparation of technical estimate, a design of the project/ work should be done to calculate dimensions of each item of work. The dimensions of each item of work are transformed into engineering drawing, which is a graphical language that communicates the ideas and information from the designer to implementer. This will ensure the structural stability of the asset.</p> <p>Survey data: This is the primary and secondary data collected for the preparation of the technical estimate, based on which the design and drawing of the project/ work will be prepared. This should be annexed to the technical estimate to validate the calculations made for the preparation of the technical estimate. Besides, the location of the asset should also be indicated in a map with adjoining / nearby structures. The technical estimate should also include the cost of standardized Citizen Information Board.</p>
5	Technical Sanction	<p>The Technical Sanction is an appraisal and approval of the estimated cost of the project/ work. This includes estimated cost of both labour and material component of the project/ work. The technical approval is accorded by the Technical Staff such as Junior Engineer, Assistant Engineer, Executive Engineer, Superintendent Engineer, etc. The technical sanction should also include the total estimated volume of work, labour and material component in reference to the Schedule of Rate (SoR).</p>
6	Administrative/ Financial Sanction	<p>The administrative sanction is the approval of work by the competent authority, adhering to the prevailing financial rules of the State. For administrative sanction, following documents are prerequisite and should be kept in the Case Record / Work File.</p> <p>a. Copy of the Resolution of Gram Sabha, where the project has been sanctioned.</p> <p>b. Copy of approved shelf of projects by the delegated authority.</p>

		c. Copy of approved technical estimate of the work.
7	Convergence Funds/Inputs, if any	Convergence from other schemes or departments includes assistance as part of work execution to enhance durability or post completion for livelihood support, as the case may be. In respect of the project/work, in which funds are dovetailed from other schemes to meet the cost of an identifiable part of the project, a complete project proposal including all project activities and budget will be a part of Case Record / Work File.
8	Demand Application Form	In adherence to the provisions under the Act, two application forms are attached to be used by the Mahatma Gandhi NREGS wage seekers to apply for employment under Mahatma Gandhi NREGA. These application forms are different for the individual households and group of workers applying together. The copies of the application form received from the households will be maintained in the Case Record/ Work File.
9	Work Allocation Form	On receipt of application for employment from the Mahatma Gandhi NREGA workers, the PO will allocate work to these workers within 15 days from the date of receipt of the application. The work allocation notice includes the details of the project such as its location, name of the work, number of days of employment to be provided etc.
10	Copy of filled e-Muster Rolls	<p>The e-MR with proper serial number is to be maintained at the worksite for recording of attendance of the workers. No kachha MR (a document which is not authorized or issued by the PO) can be used at the worksite for recording attendance. The copies of the filled in e-Muster Rolls for each muster period of the work, duly verified and certified by the competent authority should be placed within the Case Record/ Work File. In case of any State maintaining paper Muster Roll, the copies of these Muster Rolls should be kept within the Case Record/ Work File.</p> <p>The recording of attendance of the semi-skilled and skilled workers is done in a paper muster roll. The payment to the semi-skilled and skilled workers is to be made based on the measurement of the outturn of work, as per SoRs and to be billed separately for payment under material component.</p>

11	Copy of Measurement Book	<p>Each work is measured by an authorized technical person to calculate the volume of work done. Based on the volume of work done, the expenditure towards labour and material are calculated. The measurement should be done for each muster period within a project/ work. All measurement of work done should be recorded in measurement book (MB) by the technical person, duly authorised and issued by competent authority. The measurement should be taken within 3 days from the closure of the MR. Appropriate check measurement norms should be adopted by States to ensure that the output and quality of works are done as per the technical and financial estimate. In case of execution of works by the line departments, the official from the line department who has accorded technical sanction should conduct check measurement after the work is completed.</p> <p>The photocopies of the filled in pages of the Measurement Book/ printed copy of the e-MB (from MIS) pertaining to a particular muster period should be kept inside the Case Record/ Work File.</p>
12	Material Procurement Document and Usage	<p>The quantity of materials required for a project/ work should be part of the technical estimate of the work. The procurement of materials is to be made by authorised person, adhering to the prevailing procurement/ financial guidelines of the State. The procurement processes at each stage of procurement should be documented and kept in the Case Record / Work File. These documents are quotation call notice, copy of quotation received, comparative statement, approval of rate, purchase order etc. The payment to the contractors (Vendors)/ suppliers of the material should be made against a valid tax bill and quantity of work calculated in the Measurement Book.</p>
13	Copy of Wage List	<p>The Wage List is generated after the measurement of work for a particular muster period for payment of wages. The copy of the wage list should be kept in the Case Record / Work File.</p>
14	Copies of Wage and Material Payment FTOs	<p>The copies of FTOs generated for wage and material payment for each muster period of the work needs to be kept in the Case Record/ Work File. This would enable the implementing officials to know the issues pertaining to the wage and material payments made under the work.</p>
15	Material Vouchers and Bills	<p>For payment to the suppliers / contractors (Vendors), who have supplied required materials for the work, bills have to be prepared, indicating the quantity of materials used, per unit price and total amount payable. For the preparation of the bill, material supply vouchers are to be submitted by the suppliers/ contractors. The copies of these vouchers and bills should be kept within the Case Record / Work File.</p>
16	Copies of Receipts of Royalty Paid	<p>Copies of receipts of the royalties' paid to Government (for example tax paid to the local revenue authority for collection of sand, stone etc.) should be kept inside the Case Record / Work File. These costs are to be included in the technical estimate of the project/ work.</p>
17	Photograph of the Project/ Work at three stages-before, during and after	<p>For proper verification and validation of the project/ work implemented, photograph of the project/ work should be taken in three stages. First photograph should be taken before initiation of work, second should be taken during the implementation and the final photograph should be taken after the completion of the work. Each photograph should be taken from the same angle and land mark with the date printed over it. While taking the photograph it should also be ensured that the Citizen Information Board for the</p>

		project/ work is also included in the photograph.
18	Work Completion Certificate	After the completion of the project/ work the GRS/ Mate/ any other official should submit a work completion certificate to the Programme Officer duly certified by the Technical Personnel. The work completion certificate includes the basic information about the work, its code, actual work start and end date, actual expenditure on wage and material components, date of social audit when the asset was audited.
19	Muster Roll Movement Slip	Timely payment of Wages within 15 days of closure of Muster Roll is an entitlement of Mahatma Gandhi NREGA workers. Muster Roll Movement Slip will track the process from generation of muster roll to the final payment with the specific dates and the Official/Officer responsible. This will enable to track and highlight the process which delays the wage payments.
20	Geo-tagged photograph of the Asset (at least one stage)	Ministry has mandated geo tagging of all Mahatma Gandhi NREGS assets at three stages. Beginning of the work, mid-way and on work completion. At least one Geo-tagged photograph of the Mahatma Gandhi NREGS asset has to be attached in Case Record / Work File.
21	Copy of Social Audit Report of the work	Social Audit of works undertaken under Mahatma Gandhi NREGA is mandatory. Currently Social Audits are conducted at the Gram Panchayat for all the works implemented under Mahatma Gandhi NREGA for a particular period. The report of Social Audit, if conducted, needs to be placed in the Case Record / Work File pertaining to the work for which the Case Record / Work File is prepared.
22	Other State Specific Documents	

