1. The Scheme notified under section 4 by all States shall be called the Mahatma Gandhi National Rural Employment Guarantee Scheme" and all documents pertaining to the said Scheme shall have a mention of the Mahatma Gandhi National Rural Employment Guarantee Act, 2005 (42 of 2005).

2. The Mahatma Gandhi National Rural Employment Guarantee Scheme shall hereinafter be referred to as "Mahatma Gandhi NREGS" and any reference in the said scheme to the Mahatma Gandhi National Rural Employment Guarantee Act, 2005 shall be referred to as "Mahatma Gandhi NREGA.

3. The core objectives of the Scheme shall be the following:
   (a) Providing not less than one hundred days of unskilled manual work as a 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;
   (b) Strengthening the livelihood resource base of the poor;
   (c) Proactively ensuring social inclusion and
   (d) Strengthening Panchayat raj institutions.
   Provided that the said objectives are applicable where the adult members volunteer to do unskilled manual work subject to the conditions laid down by or under this Act and in the Scheme.

4. (1) The focus of the Scheme shall be on the following works as categorised below:

   I. Category: A: PUBLIC WORKS RELATING TO NATURAL RESOURCES MANAGEMENT-

   (i) Water conservation and water harvesting structures to augment and improve ground water like underground dykes, earthen dams, stop dams, check dams and rooftop rain water harvesting structures in Government or Panchayat buildings with special focus on recharging ground water including drinking water sources;]

   (ii) Watershed management works such as contour trenches, terracing, contour bunds, boulder checks, gabion structures and spring shed development resulting in a comprehensive treatment of a watershed;

   (iii) Micro and minor irrigation works and creation, renovation and maintenance of irrigation canals and drains;

   (iv) Renovation of traditional water bodies including desilting of irrigation tanks and other water bodies;

   (v) 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; and

   (vi) Land development works in common land.

   II. Category B: [COMMUNITY ASSETS OR INDIVIDUAL ASSETS] FOR VULNERABLE SECTIONS (ONLY FOR HOUSEHOLDS IN PARAGRAPH 5)

   (i) Improving productivity of lands of households specified in Paragraph 5 through land development and by providing suitable infrastructure for irrigation including dug wells, farm ponds and other water harvesting structures;

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1. Subs. by Notification No. S.O. 19(E), dated 03-01-2014, for Schedule I.
2. Subs. by notification No. S. O. 4274(E), dated 27-09-2019, for sub-item (i).
3. Subs.by Notification No. S.O. 1888(E), dated 21-07-2014, for "INDIVIDUAL ASSETS".
(ii) Improving livelihoods through horticulture, sericulture, plantation, and farm forestry;

(iii) Development of fallow or waste lands of households defined in Paragraph 5 to bring it under cultivation;

1[(iv) Unskilled wage component in construction of houses sanctioned under the Pradhan Mantri Awaas Yojana-Gramin or such other State or Central Government Scheme;]

(v) Creating infrastructure for promotion of livestock such as, poultry shelter, goat shelter, piggery shelter, cattle shelter and fodder troughs for cattle; and

(vi) Creating infrastructure for promotion of fisheries such as, fish drying yards, storage facilities, and promotion of fisheries in seasonal water bodies on public land;

III. Category C: COMMON INFRASTRUCTURE  2[INCLUDING FOR NRLM] COMPLIANT SELF HELP GROUPS

(i) Works for promoting agricultural productivity by creating durable infrastructure required for bio-fertilizers and post-harvest facilities including pucca storage facilities for agricultural produce; and

(ii) Common work-sheds for livelihood activities of self-help groups.

IV. Category D: RURAL INFRASTRUCTURE:

(i) Rural sanitation related works, such as, individual household latrines, school toilet units, Anganwadi toilets either independently or in convergence with schemes of other Government Departments to achieve ‘open defecation free’ status and solid and liquid waste management as per prescribed norms

(ii) Providing all-weather rural road connectivity to unconnected villages and to connect identified rural production centers to the existing pucca road network; and construction of pucca internal roads or streets including side drains and culverts within a village;

(iii) Construction of play fields;

(iv) Works for improving disaster preparedness or restoration of roads or restoration of other essential public infrastructure including flood control and protection works, providing drainage in water logged areas, deepening and repairing of flood channels, chaupani renovation, construction of storm water drains for coastal protection;

(v) Construction of buildings for Gram Panchayats, women self-help groups’ federations, cyclone shelters, Anganwadi centers, village haats and crematoria at the village or block level.

(vi) Construction of Food Grain Storage Structures for implementing the provisions of The National Food Security Act 2013 (20 of 2013);

(vii) Production of building material required for construction works under the Act as a part of the estimate of such construction works.

(viii) Maintenance of rural public assets created under the Act; and

(ix) any other work which may be notified by the Central Government in consultation with the State Government in this regard.

2. Subs. by Notification No. S.O.1888(E), dated 21-07-2014, for "FOR NRLM".
(2) The order of priority of works shall be determined by each Gram Panchayat in the meetings of the Gram Sabha keeping in view potential of the local area, its needs, local resources and in accordance with the provisions of Paragraph 9.

1[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.]

(3) Works which are non-tangible, not measurable, repetitive such as, removing grass, pebbles, agricultural operations, shall not be taken up.

5. Works creating individual assets shall be prioritised on land or homestead owned by households belonging to the:

(a) Scheduled Castes

(b) Scheduled Tribes

(c) nomadic tribes

(d) denotified tribes

(e) other families below the poverty line

(f) women-headed households

(g) physically handicapped headed households

(h) beneficiaries of land reforms

2[(i) the beneficiaries under the Pradhan Mantri Awaas Yojana-Gramin.]

(j) beneficiaries under the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006 (2 of 2007), and

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.

6. The State Government shall take concrete steps to achieve effective inter-departmental convergence till the last mile implementation level of the works under the Scheme with other Government Schemes/programmes so as to improve the quality and productivity of assets, and bring in synergy to holistically address the multiple dimensions of poverty in a sustainable manner.

7. 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.

2. Subs. by Notification No. S.O. 403(E), dated 25-01-2018, for sub-item (i).
8. Demand for work, either oral or written, shall be registered as and when required by any job card holder and in the Rozgar Divas which is to be conducted at every Ward and Gram Panchayat level at least once a month, leading to provision of work as per demand.

9. (1) 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.

   (2) The details of the said work(s) shall be prominently displayed through writings on the walls of the village.

10. While opening works in the public works category, it shall be ensured that the ongoing or incomplete works should be completed first.

11. 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.

12. (1) In case work could not be provided as per demand within the specified time limit, unemployment allowance shall be paid, as calculated automatically by the computer system or the Management Information System and as provided under the Act. The programme officer can reject the unemployment allowance only on grounds of force majeure.

   (2) In cases where unemployment allowance is paid, or due to be paid, the Programme Officer shall inform the concerned District Programme Coordinator in writing the reasons for not providing employment to the applicants.

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

13. Every work under the Scheme shall have a technical estimate duly sanctioned by an authority authorised by the State Government. While sanctioning the estimates, the following are required to be considered:

   (a) For all works involving construction, cost effective, labour intensive technologies and usage of local materials shall be employed as far as possible;

   (b) The Bill of quantities (used in the estimate) is stated in common terminology for easy understanding of all stakeholders;

   (c) Each work shall have a summary of the estimate, design and a technical note that indicate the expected outcomes from implementing the work.

14. The works finalised at the Gram Panchayat level and consolidated at the Block or District level shall be given Block-wise administrative or financial sanction by the competent authority within thirty days from the date of finalisation of the works at the Gram Panchayat level only after confirming that the shelf of works in any Gram Panchayat is not less than two times the labour budget approved for that Gram Panchayat.
15. The muster rolls for works taken up under the scheme shall be maintained as follows, namely:

(a) each muster roll shall be in English or local language and have a unique identity number electronically generated by the computer System (e-Muster) along with the list of workers applied for work. Every Muster roll shall be signed by the authorised person of the Gram Panchayat or by the Programme Officer; and shall contain such mandatory information as may be specified by the Central Government;

(b) muster rolls shall be maintained at the worksite by marking attendance daily by a person authorised under the Scheme, details of which shall be made available in public view on a daily basis using the computer system.

(c) the muster roll shall be periodically checked by officials in the manner prescribed in the Scheme;

(d) the muster roll shall be closed on the last given day, countersigned by every worker who has worked, and shall be handed over to the technical personnel for measurement;

(e) a detailed record of muster rolls shall be maintained in the registers as specified from time to time;

(f) when a work is in progress, the workers engaged in that work may select from amongst themselves not less than five workers on a weekly rotational basis to verify and certify all the bills or vouchers of their worksite at least once in a week;

(g) any person shall have access to muster rolls on the worksite on demand all days during all working hours;

16. Payment shall only be made based on the measurements taken at the worksite by the authorised personnel within three days of closure of the muster roll. The State Government shall ensure that adequate technical personnel are deployed to complete this work within the stipulated period. Suitable persons from the families of workers may be trained or skilled and deployed as barefoot engineers with appropriate delegation of technical powers and paid wages as skilled workers.

17. The State Government shall link the wages, without any gender bias, with the quantity of work done and it shall be paid according to the rural schedule of rates fixed after time and motion studies for different types of work and different seasons and revised periodically.

18. A separate Schedule of rates shall be finalised for women, the elderly, people with disabilities and people with debilitating ailments so to improve their participation through productive work.

19. (a) The schedule of rates of wages for various unskilled labourers shall be fixed up so that an adult person worked for eight hours which include an hour of rest will earn a wage which is equal to the stipulated wage rate;

(b) The working hours of an adult worker shall be flexible but shall not spread over more than twelve hours on any day.

1[20. For all works taken up by the Gram Panchayats, the cost of the material component including the wages of the skilled and semi-skilled workers shall not exceed forty per cent at the Gram Panchayat level. For works taken up by the implementing agencies other than Gram Panchayats, the overall material

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component including the wages of the skilled and semi-skilled workers shall not exceed forty per cent at the district level.]

21. The works executed shall be done without engaging any contractor. Implementing agencies under the Scheme shall execute the works in conformity with the processes specified under the Act and after complying with the mandatory proactive disclosures and social audit.

22. As far as practicable, works executed by the programme implementation agencies shall be performed by using manual labour and no labour displacing machines shall be used.

23. All material required for the works shall be procured by the Gram Panchayat or the implementing agency using a transparent tender process as specified by the State Government.

24. Out of the administrative costs allowed under the Scheme, at least one third (1/3rd) shall be utilised at the Gram Panchayat level to employ and pay the Gram Rozgar Sahayak, other technical personnel as per the work done and for other administrative expenses.

25. Every Scheme to contain adequate provisions for ensuring transparency and accountability at all levels of implementation shall consist of the following measures, namely:-

(a) Mandatory Proactive disclosure of basic information to all common people and stakeholders using a 'Janata Information System' consisting of:

(1) Display at each worksite the 'Janata' estimate of the work - showing the details of the work, estimated labour days, quantities of materials to be used in local terminology and item-wise cost of the estimate.

(2) Display on prominent walls or public boards in the village: job cards list, number of days of work provided and the wages paid to each job card holder; and entitlements provided under the Act.

(3) Display through boards at the Gram Panchayat Office: shelf of projects approved, year-wise works taken up or completed by Gram Panchayats and Line Departments, employment provided, funds received and expenditure, list of materials with quantities used in each work, rates at which the material was procured.

(4) Display on the website: The Ministry of Rural Development and the State Departments of Rural Development shall ensure that their websites are updated to fully comply with all the seventeen provisions of Section 4(1)(b) of the Right to Information Act (22 of 2005) and all information about the Act is available in public domain, through free downloadable electronic form.

(b) Concurrent social audit shall be done for all works every month. For this purpose, Programme Officer shall make available free of cost, details of works done and expenditure made during the past one month to the Bharat Nirman Volunteers, village social auditors, self-help groups, youth organisations and such other village level organisations for verification and report deviations if any.

(c) Social audit: Implementation of all conditions for guaranteed rural employment under the Scheme and provision of minimum entitlements of labourers, including all expenditure under the Act shall be subjected to social audit in the manner prescribed by Central Government at least once in every six months consisting of the following:
i. Identification, training of local youth as social auditors; and formation of trained social auditor teams for each Gram Panchayat with youth from outside the Gram Panchayat to conduct social audit, provided that at least 25% of village social auditors are from SC/ST groups. For services rendered by such youth, each one of them shall be paid an honorarium at a rate not less than the remuneration payable to the skilled labour under MGNREGA.

ii. Provision of records (muster rolls, M-Books, pay orders) to the social audit teams free of cost.

iii. Verification of every work site to cross-check the measurements in the field with that on M-Books; and to assess the utility and outcomes of the work so executed.

iv. Verification of every disbursement on record with the concerned beneficiaries.

v. Verification of outcomes with that of estimated outcomes.

vi. Verification of provision of entitlements in the field.

vii. Review the implementation of MGNREGA for vulnerable groups.

viii. Conduct of Public hearings by the social auditors at the Ward/Gram Panchayat and Block level to read out the findings.

ix. Systematic follow up action on the reports of the social audit and completing recovery of amounts found misappropriated, and completing suitable disciplinary/criminal action on the irregularities brought out in social audits within 6 months from the date of conduct of social audit.

26. Any misappropriation of amounts spent under the Act shall be recoverable under the Revenue Laws for recovery prevailing in the State.

27. Provisions for regular inspection and supervision of works by quality control teams to ensure proper quality of work as well as to ensure that the total wages paid for the completion of the work is as per the quality and quantity of work done.

28. The State Government shall take steps to organize, either through its own machinery or working with Civil Society Organisations, the workers into formal groups/labour collectives to improve their participation in implementation and to ensure provision of entitlements provided under the Act.

29. Establish an effective grievance redressal mechanism consisting of:

   (a) Institutional mechanisms for receiving grievances as and when they arise, while fixing one day each week during which all officials shall be necessarily present for receiving grievances at Ward/GP/Block and District level;

   (b) Issuance of dated receipt to complaints accepted in writing, phone, internet and orally by all personnel authorized to receive complaints;

   (c) Enquiry through spot verification, inspection and disposal to be completed within 7 working days;

   (d) On completion of the enquiry, immediate steps shall be taken by the concerned authority to redress the grievance within 15 days;
(e) Failure to dispose of a complaint within seven days shall be considered as a contravention as per Section 25 of the Act;

(f) In case of a prime facie evidence regarding financial irregularities are noticed after preliminary enquiry of the complaint or of findings in the social audit report, the District Programme Coordinator after obtaining legal advice will ensure that a First Information Report is lodged;

(g) The concerned authority shall be responsible for informing the person or party aggrieved of the conclusion of enquiry and steps being taken for the redressal of his/her grievance, in writing;

(h) The action taken on the complaints received by all agencies shall be placed before the meetings of the intermediate Panchayat and the District Panchayat respectively.

(i) Appeals against the orders of the Gram Panchayat shall be made to the Programme Officer; those against the orders of the Programme Officer shall be made to District Programme Coordinator; those against the District Programme Coordinator shall be made to State Commissioner (NREGS), Divisional Commissioner (NREGS) and State Grievance Redressal Officer.

(j) All Appeals shall be made within forty five days from the date of the issuance of the order.

(k) All Appeals shall be disposed off within one month.

(l) There shall be a system of escalation of the grievances registered at ward/GP/Block/District level if not resolved within 15 days to the next higher level; and monitoring the same electronically.

30. Ombudsperson: There shall be an Ombudsperson for each District for receiving grievances, enquiring into and passing awards as per guidelines issued.

31. State Government shall coordinate the activities of Programme Officer, District Programme Coordinator, Ombudsmen, Social Audits Units, call centers or help Lines, Vigilance and Monitoring Committees, National Level Monitors, Rozgar Sahayata Kendras and any other entity authorised by the appropriate Government for an effective monitoring of the programme and redressal of grievances.

32. Wherever contravention of the provisions of the Act has been proved after due enquiry by the State Government or the District Programme Coordinator or the Programme Officer or the Ombudsperson or any other authority authorized by the State Government, action in accordance with the provisions of Section 25 of the Act shall be taken.

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

34. All accounts and records including muster rolls relating to the scheme shall be made available for public scrutiny free of cost. Any person desirous of obtaining a copy or relevant extracts therefrom may be provided such copies or extracts on demand not later than three working days from the date of receipt of application.

35. There shall be a Capacity Building Plan, Information Education Communication plan and a plan for strengthening Panchayats as a part of the scheme.]