

## TRANSPARENCY AND PUBLIC ACCOUNTABILITY RULES

- ❖ Planning And Execution Rules
- ❖ Public Access To Information Rules
- ❖ Social Audit Rules



**[ NATIONAL RURAL EMPLOYMENT GUARANTEE ACT ]**

MINISTRY OF RURAL DEVELOPMENT  
DEPARTMENT OF RURAL DEVELOPMENT

## **PREAMBLE**

In exercise of the powers conferred by the Section 31 (1) of the National Rural Employment Guarantee Act, 2005, the Central Government is pleased to make the following rules.

### **I. Rules for Planning and Execution of Works**

Planning, approval, funding and execution of projects under NREGA shall be done as provided under Section 13, 14, 15, 16 and 22 of NREG Act 2005.

#### **1. Planning for Shelf of Works**

- (a) The Gram Sabha will recommend works with priorities to the Gram Panchayat to prepare an annual shelf of works.
- (b) There shall be no delays in the approval of the shelf of works at any level. The following time limit shall be adhered to by the Agencies responsible for planning and approval of works at different levels.

#### **(A) At the Gram Panchayat Level**

**It shall be the duty of Programme Officer to ensure the following activities:-**

- a) Convening of Gram Sabha for recommendation of a shelf of works with priority by **2<sup>nd</sup> October of each year.**
- b) In the Gram Sabha meeting so convened, the Gram Panchayat will estimate the labour demand likely to be raised in the next financial year. The Sarpanch/ Panchayat Secretary/ Gram Rozgar Sahayak will ensure that this meeting is attended by households holding job cards and who have worked under NREGA.
- c) Gram Panchayat will indicate the works that it will execute to meet the estimated demand and also recommend executing agencies for each work. The priority in which works have to be taken up must also be mentioned.
- d) Approval and consolidation of all Gram Panchayat recommendations into the village development plan and its submission to Intermediate Panchayat by the Gram Panchayat shall be completed within fifteen days of receiving all the Gram Sabha recommendations.
- c) Receipt of all Gram Panchayat Development Plans including copy of resolution recommending the works to be taken up in the following financial year and their priority by the Programme Officer in the 3<sup>rd</sup> week of October.

- d) The Gram Panchayat will have the power to open work be started based on the order of priority. If the executing agency is other than the Gram Panchayat, then the Gram Panchayat may request the concerned executing agency to open work within 15 days of demand received. Incase, the executing agency fails to do so within the designated timeframe, the Programme Officer will be responsible for initiating action and opening of the next prioritized work.

**(B) At Block level**

**Scrutiny of Gram Panchayat's Development Plans**

- (a) Programme Officer shall complete scrutiny and coordination of Gram Panchayat Development Plans into a Block shelf of projects and ensure its submission for approval to Intermediate Panchayat by the week of 3<sup>rd</sup> week of November.
- (b) Intermediate Panchayat shall maintain the priority among different works indicated by the Gram Panchayat. It is possible that there may be a need for works that involve more than one Gram Panchayat. Only such works shall be included by the Intermediate Panchayat. The Intermediate Panchayat will not include works those are limited in their scope to an area within the jurisdiction of one Gram Panchayat.
- (c) Intermediate Panchayat shall approve Block Plan **within 15 days of the** submission by Programme Officer.
- (d) The Programme Officer shall submit the Block Plan to the District Programme Coordinator by the **end of November**.

**(C) At District level**

**(a) Consolidation of Block Plans into District Plan & maintenance of priority of works**

- i. District Programme Coordinator shall consolidate Block Plans into a District Plan **within a fortnight** of receiving all the Block Plans. Only works that are inter-Block may be taken up. District Programme Coordinator shall scrutinize the Block Plans; examine the appropriateness, adequacy of works in terms of likely demand as well as their technical and financial feasibility. However, while doing so, the priorities of the Gram Panchayat and the priorities of inter Gram Panchayat works as indicated in the Block Plan by the Intermediate Panchayat shall be maintained. The District Plan will indicate the executing agencies for each work.

**(b) Block wise shelf of projects, Labour Budget and their approval**

- i. Based on the District Plan, the District Programme Coordinator will formulate the draft labour budget in the format prescribed by the Government of India. Based on the District Plan, the District Programme Coordinator will formulate the draft labour budget in the format prescribed by the Government of India enclosed. The Labour Budget will be prepared based on realistic estimate for the number and

kind of works to be taken up, as derived from the annual shelf of projects in the Development plan to be prepared by Panchayats. If a sharp rise in the employment demand is estimated, a proper justification for this should be clearly presented by the district in a narrative form along with the Labour Budget. Labour Budget cycle shall be from April to March.

- ii. District Programme Coordinator shall submit Block wise shelf of projects and the Labour Budget based on it to District Panchayat **by 3<sup>rd</sup> week of December**. District Panchayat shall approve Block wise shelf of projects and the Labour Budget by **December 31<sup>st</sup>**. Approval of projects shall also include technical sanction and administrative sanction of projects.
- iii. No additional works would be permissible after approval of the labour budget for a particular year. Only in exceptional and unforeseen circumstances like natural calamities- floods, heavy snowfall, etc. works besides those included in Shelf of Projects may be considered only after satisfactory justification provided by the District Programme Coordinator and after approval of the Zilla Parishad.
- iv. The entire exercise shall be undertaken and completed by 31<sup>st</sup> December of the year preceding the year for which shelf of projects and the Labour Budget are being formulated.
- v. Timely scrutiny and approval at each level is essential to ensure that adequate numbers of works with administrative and technical approvals are available to meet the demand for employment. All efforts shall therefore be made by concerned implementing agency to scrupulously and strictly adhere to the time limit. However, if a level fails to approve the plan proposal within the time limit prescribed above, it shall be deemed to have been approved and the next level of implementing agency shall be free to act upon and take necessary action.
- vi. District Programme Coordinator shall forward the Labour Budget to the State Government. Labour Budget along with the recommendations shall be forwarded to the Ministry of Rural Development by State Government by the end of **January**.
- vii. The State shall certify while sending the Labour Budgets of all the Districts shall be furnished to the Central Government to the effect that all Statutory Provisions as envisaged in the Act have been taken care of in the implementation of the Act. Labour Budget along with the recommendations shall be forwarded to the Ministry of Rural Development by State Government by the end of **January**.
- viii. After approval of the Labour Budget by the Ministry of Rural Development, the District Programme Coordinator will be responsible for intimating to the Programme Officers and all Gram Panchayats the approved labour budgets and shelf of projects along with technical and administrative sanctions by February end.

**(D) Executing Agencies**

- (a) Statutory minimum of 50 per cent of the works in terms of costs will be executed by the Gram Panchayats. Up to 100 per cent of the work may be allotted to the Gram Panchayat in the Annual Shelf of Projects.
- (b) Works within the jurisdiction of Gram Panchayat will normally be executed only by the Gram Panchayat, unless the Gram Panchayat specifically indicates another agency permissible under the Act.
- (c) Line Departments shall give technical support in the nature of estimates, measurement, and supervision of the works executed.
- (d) A work to be executed by a line department, must have been approved of in the shelf of projects approved prior to commencement of the year and the concerned line department must be approved as the executing agency in the shelf of projects. The work will be opened only when work is allocated by Gram Panchayat or Programme Officer to job card holding households seeking employment and executed by Executing Agency. Muster Rolls for each work will be maintained. No overhead charge will be given to any line Department for the work execution.
- (e) No allocation of work to a line department as an implementation agency will be permissible at any level if that work and the identification of that line agency to execute that work has not already been included in the shelf of projects and approved by the Gram Panchayat/Intermediate Panchayat/Zila Parishad through the process prescribed under Section 13,14, 15 and 16 of the NREG Act.
- (f) Wages to workers in a work executed by the line department would be paid through Post Offices/Banks wherever individual/joint accounts have been opened irrespective of executing agency.
- (g) The implementing agencies must maintain a separate account for works undertaken in NREGA

**(E) Work Execution**

- (a) Once a demand for employment is received, works will be started from the shelf approved works ready with technical and administrative sanctions in order of priority by Gram Panchayat or other Executive Agency.
- (b) To avoid duplication, a unique identity number will be given to each work
- (c) Before starting a work, the Gram Panchayat shall inform the Programme Officer, so that the Programme Officer may issue the required muster rolls. Each muster roll shall have a unique identity number and be certified by the Programme Officer. The format of the muster roll will be as specified by the Government of India.
- (d) Numbered Muster Rolls will be maintained on the worksite. No kuchcha muster roll will be used.

- (e) A detailed record of muster rolls will be maintained in the registers as prescribed by the Government of India.
- (f) All work must be executed by the workers who have job cards and who have demanded work. This is necessary to avoid contractors.
- (g) No person below the age of 18 shall be permitted to work under NREGA projects.
- (h) Measurement of work will be recorded in the Measurement Books maintained by qualified technical personnel in charge of the worksite.
- (i) On completion of every work, the Village and Monitoring Committee will submit a report certifying that the work has been completed satisfactorily and details of the work will be recorded in the Works Register in the format prescribed by the Government of India and proactively displayed as per Section I of Public Access to Information Rules

**(F) Transparency in executing works**

- (a) A Citizen's Information Board must be put up at every worksite and updated regularly in the manner prescribed by the Government of India.
- (b) The public must be able to access muster rolls on demand on the worksite for all days during all working hours.
- (c) Every week, five workers must verify and certify all the bills/vouchers of their worksite.
- (d) A copy of the sanction/work order must be available for public inspection at the worksite
- (e) Measurement records for each work and worker must be available for public inspection.
- (f) The vigilance committee should check **all** works and their evaluation report will be submitted to the Gram Sabha during Social Audit in the manner prescribed by the Government of India.
- (g) Entries of wage payment with signature of concerned official will be entered in the Muster Rolls.
- (h) The workers will counter-sign their attendance and wage payment on the Muster Roll at the worksite

**(G) Accountability**

- (a) Overall responsibility for timely approvals at the Gram Panchayat and Block level shall vest with the Programme Officer and for the district as a whole with the District Programme Coordinator.

- (b) Non-compliance with the rules and any deliberate or intentional delay in approving the works or resorting to dilatory tactics would be viewed seriously and any official/agency found guilty on this account shall be liable to face penalty as per the Act.

## II. Public Access to Information Rules

### Pro-active disclosure

Pro-active disclosure means “*Voluntary disclosure*” of information at Work-site, Gram Panchayat, Block, District, State and National level and includes composite mediums of display and communication.

### I Disclosure of Information

1. **At worksite** shall be through display and reading. Display shall include information through Citizen Information boards with details (Format 1), access to Muster Roll and Measurement Book of works in progress. It also includes information regarding attendance, work done and wages paid and pending by reading aloud of Muster Rolls in the presence of workers at the end of the day by Mate/ Gram Rozgar Sahayak.
2. **At Gram Panchayat Office** shall be through display of information on boards as per Format 2 (a, b, c). Approved Annual Shelf of Works and Monthly Progress Reports of current and previous month shall be displayed. Name and contact information of Sarpanch, Gram Rozgar Sahayak, Vigilance and Monitoring Committee members, *Grievance Redressal Officer*, features of the Act and helpline number must also be displayed.
3. **At Block Office** shall be through display of all the information on MIS Website and Block level current & previous month's MPR. Labour Budget and Fund Flow Statement and Expenditure of current financial year for the Block( Format 3 a) , must also be displayed at the Block Office. Muster Rolls of all ongoing works shall be uploaded on the MIS with effect from date of notification of the Rules.
4. **At District and State** will be through free downloadable electronic form through MIS and Monthly Progress Reports and display of current & previous month's MPR (MPR I-VIII) at the district office. Approved Annual Shelf of works, Labour Budget, and Fund Flow Statement and Expenditure of current financial year for the District/State (Format 3 b& c), must also be displayed at the District/ State Office.
5. **At the National level**, will be through free downloadable electronic form through MIS and Monthly Progress Reports. An Annual Report shall be submitted to Parliament by 31<sup>st</sup> December and an abstract of the Report publically disseminated through website and wide circulation.

### II Scrutiny of Records

6. The NREGA shall allow scrutiny of all records of ongoing works in the Gram Panchayat by workers/households provided employment under NREGA, free of

cost, at the location where the records are in use or stored (for instance, the Gram Panchayat Bhawan). They will be allowed to check the records anytime during the working hours of Gram Panchayat Office immediately on oral/written application. The Gram Rozgar Sahayak will note the details- Job Card ID, date of scrutiny and name of records checked by the household/individual. For all records of previous works done shall be made available within 24 hours, but not later than three working days from the time of oral/written application for scrutiny. Scrutiny will include the right to inspect works or records and copy by hand any part of the records asked for. Request for copies of documents and scrutiny of works already completed in the previous financial year or before shall be by application through RTI. In case the records are not furnished, the reasons will be recorded and the applicant may file a complaint with the Programme Officer.

7. For all other individuals/groups, records of ongoing works will be available for scrutiny on every Employment Guarantee Day.

### **Employment Guarantee Day**

8. The “employment guarantee day” shall be held for pro-active disclosure preferably once a week but not later than a fortnight at the Gram Panchayat level; once in a month at Block level; once in 3 months at District level; once in 6 months at the State level; and 2<sup>nd</sup> of February at the National level.
9. The days for “employment guarantee day” at Gram Panchayat will be fixed every week and widely proclaimed to ensure participation. Similarly, dates for “employment guarantee day” at the Block, District and State level will be fixed at each level and widely proclaimed at least 15 days in advance to encourage wide participation. Employment Guarantee Days shall be attended by workers and community members; Head/ President of the Gram Panchayat, Programme Officers, District Programme Coordinators, media; and Secretary/ representative of the Secretary, at the National level.
10. Individuals/groups may also submit requests for scrutiny of documents of previous works completed which shall be made available in the next Employment Guarantee Day. In case the records are not furnished, the reasons will be recorded and the applicant may file a complaint with the Programme Officer.

### **Application through RTI**

11. Request for copies of records, shall be made by the Application under RTI *or procedure laid down by the State Scheme. The procedure for disclosure under the State Scheme shall not dilute the provisions under RTI.*
12. Request for information shall be made in person or by post to Sarpanch at the Gram Panchayat level, Programme Officer at Block level and District Programme Coordinator at District level.

13. Application fees will be charged as per RTI Act. Fees charged for copies of NREGA-related documents should be reasonable and in any case not exceed photocopying costs.
14. If the applicant fails to receive the information within time frame set by RTI or the State Scheme whichever is earlier, he/she can file a complaint under Section 23(6) of the NREGA, with the Programme Officer. In addition to taking necessary under Section 23(6), the Programme Officer shall procure the copies applied for from the Gram Panchayat and provide it to the applicant within seven days of receiving the complaint.
15. Denial of Information on demand shall be treated as per the provisions of RTI Act/Complaints.

### **Accountability**

16. Programme Officer will be accountable for compliance and strict enforcement of the NREGA and Rules in the Gram Panchayat and Block. The Collector or Chief Executive Officer of the District Panchayat will be accountable for compliance and strict enforcement at District level. The State Secretary will be accountable for overall compliance and strict enforcement within the State.
17. Incompliance and violation of these rules will call for action by the Central Government under 27 (1).

### **III Social Audit Rules**

1. "The Gram Sabha shall conduct regular social audits on all projects under the Scheme within the Gram Panchayat." (Section 17, NREGA). Social Audit will be held atleast twice a year. The three main stages in a Social Audit include Preparatory phase, Social Audit and Post Social Audit phase.
2. A Social Audit Committee will be constituted to facilitate the proceedings of Social Audit by the Gram Sabha and undertake activities for the preparatory phase. Gram Sabha may elect the composition of the Social Audit Committee but the Committee will necessarily consist of atleast 9 members including Vigilance & Monitoring Committee, 6 workers who have worked in current/previous works under NREGA of the same Gram Panchayat, members of disadvantaged groups and not less than one third members of Social Audit Committee shall be women. The Social Audit Committee will not include the ruling Sarpanch or any members of the current Panchayat

#### **Preparatory phase**

3. Preparation for Social Audit shall be by designing "Social Audit Calendar" by District Programme Coordinator for all Block/Gram Panchayats.
4. An advance announcement of the Social Audit will be made; preparation for Social Audit will include collating information and copies of relevant documents; worksite verification and muster roll verification and display and dissemination of summary of documents shall be done at least 15 days in advance by the Social Audit Committee.
5. All relevant documents, including complete files of the works or copies of them, shall be available for inspection at the Gram Panchayat, Block Office and Offices of Implementing Agencies to the Social Audit Committee.

#### **Social Audit**

6. The Social Audit Forum shall be convened atleast once in every six months.
7. The Program Officer shall notify in writing all the Public Representatives and also concerned staff implementing the NREGA well in advance to ensure that they are kept informed about the process and are present at the Social Audit Forum.
8. The Social Audit shall be presided by any person selected by the Gram Sabha, who should not be part of the current Panchayat or any other Implementation Agency. He/she must not be the Panchayat President or the ward Panch
9. Information shall be read out publicly, and people shall be given an opportunity to seek and obtain information from officials, verify financial expenditure, examine the provision of entitlements, discuss the priorities reflected in choices made, and critically evaluate the quality of works as well as the services of the programme staff.

10. The “action taken report” relating to the previous Social Audit shall be read out at the beginning of each Social Audit.
11. The Mandatory Agenda, which refers to the minimum agenda of every Social Audit, includes the transparency checklist, shall be followed in the Social Audit.
12. The Minutes shall be recorded by Secretary in the prescribed format and signed before and after the completion of the Social Audit by all participants. Any dissent/ objections shall be addressed and recorded in the minutes.
13. All officials responsible shall be present at the Social Audit and shall respond to the queries.
14. The Social Audit shall be open to public participation. Any outside individual person/group/NGO apart from the Gram Sabha and Social Audit Committee shall be allowed to attend the Social Audit as observers without intervening the proceedings of the Social Audit.

#### **Post Social Audit phase**

15. All Action Taken Reports shall be filed within a month of convening of the Social Audit.
16. All findings related to Contravention of the Act shall be treated as complaint and enquiry shall be conducted for any dispute in findings.
17. Any Fund Deviations shall follow with an Action against the concerned person and fund recovery shall be expedited.
18. While certifying accounts of the NREGS the Government Auditor shall take cognizance of any complaint, regarding financial irregularities or misappropriations, raised through a Social Audit before certifying the accounts.

#### **Accountability**

19. The Programme Officer shall be responsible for timely Social Audits and follow up action at Block.
20. The District Programme Coordinator shall ensure that regular Social Audits of all works within the jurisdiction of the Gram Panchayat are carried out by the Gram Sabha
21. District Programme Coordinator shall review that the Social Audits are convened and prompt action taken.
22. The Programme Officer shall notify, in writing, to all concerned, including Village Vigilance and Monitoring Committee, labourers as well as village community, in advance to ensure that they are kept informed about the process and are present at the Social Audit Forum.

23. If the Programme Officer is unable to adhere to the timeline, the Village Vigilance Committee or anybody from the local community will take charge.
24. The Programme Officer shall ensure that the details of all the works under Implementing Agencies are submitted, consolidated and pro-actively displayed at GP Office, Block Office provided for Social Audits.
25. In addition to the items of cost to be met by the Central Government as listed in Section 22, the Central Government shall meet the costs of establishing and running a "Social Audit Cell" at the State level as well as the activities undertaken for supporting/conducting social audit in the field.
26. Programme Officer will be accountable for compliance and strict enforcement of the NREGA and Rules in the Gram Panchayat and Block. The Collector or Chief Executive Officer of the District Panchayat will be accountable for compliance and strict enforcement at District level. The State Secretary will be accountable for overall compliance and strict enforcement within the State.
27. Incompliance and violation of these rules will call for action by the Central Government law under 27 (1).

#### **IV Grievance Redressal Rules**

1. Complaints shall be filed at Gram Panchayat Office/Block Office/ District Office/ State Office authorized to deal with the grievance redressal at the state level. All complaints shall be forwarded to the Grievance Redressal Officer at that level.
2. Complaints shall be filed in the prescribed format (Format -IV) with specific details and contact information of the complainant.
3. The Sarpanch will be the Grievance Redressal Officer at the Gram Panchayat Level, the Programme Officer shall be the Grievance Redressal Officer (GRO) at the Block Level, the District Programme Coordinator at District level and the State will designate an officer not less than the rank of the Secretary as the Grievance Redressal Officer of the State Cell at the State level.
4. The Programme Officer shall enter every complaint in a complaint register maintained by him and dated and numbered acknowledgement (Format IV) shall be issues.
5. Enquiry through spot verification, inspection and disposal shall be completed within 7 working days.
6. Complaints that fall within the jurisdiction of the Programme Officer (PO), including any complaints concerning the implementation of the Act by a Gram Panchayat, shall be disposed of by the PO within 7 days, as prescribed under Section 23(6) of the Act. In case a complaint relates to a matter to be resolved by any other authority, the Programme Officer shall conduct a preliminary enquiry and refer the matter to such authority within 7 days under intimation to the complainant.
7. Failure to dispose of a complaint in seven days will be considered a contravention of the Act by the Programme Officer, punishable under Section 25. Complaints against such failure will be lodged with the District Programme Coordinator.
8. In case of a prima facie evidence regarding financial irregularities the Grievance Redressal Officer shall file a First Information Report.
9. In case of other violations of Indian Penal Code, like violence, intimidation the complainant shall file First Information Report. The Grievance Redressal Officer shall facilitate the filing of First Information Report.
10. Where the Programme Officer finds that one or more of the specific violations of the Act listed in Annexure I (Contraventions of the Act) has taken place, he/she shall take immediate steps to redress the grievance, make a "reference" to the District Programme Coordinator.
11. State Government/District Programme Coordinator/Programme Officer or any other authority authorized by the State Government may inquire into any complaint on its

own will or through reference and establishment of guilt will impose the penalty against the concerned guilty under Section 25 of the Act.

12. In case the concerned authority finds violation of entitlements, it will be responsible for informing and redressing the person/party aggrieved. The concerned authority will be responsible for such grievance redressal with a week and not alter than 15 days.
13. The action taken shall be Informed to the complainant and disclosed in two vernacular newspapers in a prescribed format once a quarter.
14. The action taken on the complaints received by the Programme Officer and the District Programme Officer shall be placed before the meetings of the Intermediate Panchyat and the District Panchayat respectively.

### **Appeals**

15. 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.
16. All Appeals shall be made within 45 days of the order issued.
17. All Appeals shall be disposed off within one month.
18. The guilty shall be penalized as per the Act.

### **Accountability**

19. Programme Officer will be accountable for compliance and strict enforcement of the NREGA and Rules in the Gram Panchayat and Block. The District Programme Coordinator will be accountable for compliance and strict enforcement at District level. The State Grievance Redressal Officer will be accountable for overall compliance and strict enforcement within the State.
20. Non-compliance and violation of these rules will call for action by the Central Government law under 27 (1)

**For mat I Citizen Information Board (as per Annexure B-13 of Operational Guidelines)**

**NREGA Logo**

**NATIONAL RURAL EMPLOYMENT GUARANTEE ACT  
DETAILS OF WORK**

(To be displayed at site of work)

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

**Details**

Project (Yojna) : Year :

Executing Agency :

Sanctioned Amount : (Total) For Material: For Labour:

Date of Commencement: Target Date of Completion:

MATERIAL REQUIRED			Technical Specifications of Work
Name of Material	Qty. with local Unit	Rate per unit	
LABOUR REQUIRED			
Skilled			
Semiskilled			
Unskilled			

Documents available at site:

For further Information contact:



**Format 2 (b)**

**NATIONAL RURAL EMPLOYMENT GUARANTEE ACT**  
(Information to be displayed at Public places including Gram Panchayat and Villages)  
**Information of Ongoing works done by Panchayat/Other implementing Agencies**  
**As on .....**

State:  
Panchayat Samiti:

District:

Gram Panchayat:

Ward/Village:

Year	Executing Agency	Work Code	Name of Work	Location	Date of Commencement	Serial Numbers. of Muster Rolls issued	Serial No. of Muster Rolls Completed	Serial no. of live Muster Rolls	Status of Work

**Format 2 (c) NREGA Implementation Status**

**NREGA logo**

**NATIONAL RURAL EMPLOYMENT GUARANTEE ACT  
PHYSICAL AND FINANCIAL PROGRESS**

As on.....

(Information to be displayed at Public Places-Gram Panchayat)

State:

Panchayat Samiti:

District:

Gram Panchayat:

FY	No. of households Registered	Job Cards Issued	No. of households provided employment	Persondays In Lakhs					Funds Available In Lakhs	Total Expenditure In Lakhs	Wage Expenditure			Wages disbursed through accounts	Total Bank/ Post Office Accounts Opened	Works Ongoing	Works Completed	Total Works
				Total	SCs	STs	Women	Others			Total	Paid	Due					
<b>1</b>		<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>

**Format 3 (a) NREGA Funds Flow & Expenditure Statement at State level (As per MIS format)**

**NREGA logo**

**NATIONAL RURAL EMPLOYMENT GUARANTEE ACT  
PHYSICAL AND FINANCIAL PROGRESS  
As on.....  
(Information to be displayed at State Level)**

State:																								
District	Release of Last Year but received during the Current Year			Fund Transferred From			Fund Received by DPC			Total Fund in Transit	O. B	Misc	Fund Available	Funds Transferred To						Cumulative Expenditure				
	Centre	State	Total	Centre	State	Total	Centre	State	Total					PO	GP	Exe Agency	Adm .Exp.	Money Refund ed to DPC	Total	Balanc e	On Unskilled Wage	On Semi-skilled & Skilled Wage	On Material	Adm .Exp
<b>Phase I/II/III</b>																								
<b>Total</b>																								

**Format 3 (b) NREGA Funds Flow & Expenditure Statement at District level (As per MIS format)**

**NREGA logo**

**NATIONAL RURAL EMPLOYMENT GUARANTEE ACT  
PHYSICAL AND FINANCIAL PROGRESS**

*As on.....*

*(Information to be displayed at District Level)*

State: BIHAR District:ARARIA																										
Block	Fund Transferred From(DPC) to Block				Fund Recieved in the block by				Total Fund in Transit in Block	Funds Availablity at Block			Funds Transferred From PO								Cumulative Expenditure					
	P.O	G.P	Other Impl. Agency	total	P.O	G.P	Other Impl. Agency	total		O.B	Misc	Fund Available	O.B	Misc	Fund Available	GP	Other Impl. Agency	Adm. Expen	Money Refunded to PO by GPs	Money Refund ed by PO to DPC	Tot al	Balan ce	On Unsk illed Wage	On Semi - skilled & Skille d Wage	On Mate rial	On Contingen cy
<b>Total</b>																										

**Format 3 (c) NREGA Funds Flow & Expenditure Statement at Block level (As per MIS format 2.10)**

**NATIONAL RURAL EMPLOYMENT GUARANTEE ACT  
PHYSICAL AND FINANCIAL PROGRESS**

*As on.....*

*(Information to be displayed at Block Level)*

<b>(Rs. in Lakhs)</b>															
<b>State: District: Block:</b>															
Gram Panchayat	Fund Transferred From			Fund Received by G.P			Total Fund in Transit	Opening Balance	Miscellaneous Receipt	Fund Availability	Cumulative Expenditure				
	D.P.C	P.O	Total	D.P.C	P.O	Total					On Unskilled Wage	On Semi-skilled and Skilled Wage	On Material	On Contingency	Money Refunded by GP to DPC/PO
<b>Total</b>															

**COMPLAINT FORM**

1. **Name:** -----
2. **Date:**-----
3. **Address:** -----  
-----
4. **Contact Number:** -----
5. **Job Card Number** (in case NREGS worker): -----
6. **Citizen Proof** (Voter card/ Passport number/ Ration Card number, if not an NREGS worker): -----
7. **Complaint registered with:** -----
8. **Complaint registered against:** -----
9. **Nature of Complaint** (✓ in the box):
  - i. Non-compliance with the NREG Act
  - ii. Non-compliance with the Guidelines
  - iii. Denial of rights under NREG Act (✓)
    - Registration of household
    - Distribution of Job Card
    - Custody of Job card
    - Oral demand for work
    - Receipt of work application
    - Charging fee for photograph etc
    - Wages within 15 days of completion of work
    - Payment of unemployment allowance
    - Giving work to women
    - Work site facilities
    - Work measurement system
    - Account in Bank/Post Office
    - Registration of complaint
    - Participation in Social Audit

- Access to Muster Roll
  - Inspection of documents
- iv. Misappropriations of funds
- v. Irregularities committed by Implementing Agency
- vi. Any other, specify:-----

10. **Details of Complaint** (can attach a separate sheet)

**11. Documents enclosed in support of the Complaint (like bills)**

- i. -----
- ii. -----
- iii. -----
- iv. -----

12. Whether the complaint was lodged earlier also? Yes  No

13. If yes, what was the action taken? Give details (date, complaint registration number, to whom the complaint was registered, against whom the complaint was registered)

I hereby declare that all the information stated in the complaint is true to the best of my knowledge.

Date  
-----

Signature of the Complainant  
-----

**NREGA logo**

**RECEIPT**

Number:----- Date: -----

Received complaint from:-----

Complaint received by:

- i. Name of the officer:-----
- ii. Designation: -----

Office Seal

Signature of the officer

**Annexure I**  
**Specific Contraventions of NREGA under Section 25**

The following irregularities shall automatically be treated as contraventions of the Act under Section 25:

- Failure to accept an application for registration.
- Failure to provide a job card to an eligible household.
- Failure to provide a receipt for a work application.
- Failure to provide work on time (i.e. within 15 days of application).
- Failure to pay wages on time (within a fortnight of the date on which work was done).
- Failure to pay unemployment allowance as per provisions of the Act.
- Failure to make requisite Job Card entries at the time of wage payment.
- Failure to adhere to the Transparency and Accountability Rules.
- Failure to provide mandatory worksite facilities as per Schedule II of the Act.
- Failure to conduct statutory social audit.
- Failure to adhere to the Gram Sabha's list of priorities in the selection of works.
- Failure to register a complaint.
- Failure to adhere to any Rules made under the Act.

Any complaint made by any worker that establishes any of these contraventions shall be referred by the Programme Officer or any other enquiring authority as per the Grievance Redressal Rules.