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NOTIFICATION

No.B.13016/4/12-RD (MGNREGS), the 20th Mar 2014. In exercise of the powers conferred by sub-section (1) of Section 4 of the Mahatma Gandhi National Rural Employment Guarantee Act, 2005 (42 of 2005), the Governor of Mizoram hereby makes the following Schemes namely:-

1. Short Title, Extent and Commencement:

- i) These Schemes shall be called the Mizoram Mahatma Gandhi Rural Employment Guarantee Schemes, 2014.
- ii) They shall extend to the rural areas of Mizoram.
- iii) It shall come into force on the date of its publication in the official Gazette.

2. Definitions:

In these definitions, unless the context otherwise requires,

- i) 'Act' means the Mahatma Gandhi National Rural Employment Guarantee Act, 2005 (hereinafter referred as MGNREGA or MGNREGS as the case may be)
- ii) 'Central Government' means the Ministry of Rural Development, Government of India
- iii) 'DRDA' means the District Rural Development Agency
- iv) Executive Body of the VEC denotes Gram Panchayat in the implementation of the MGNREGA in Mizoram
- v) 'Guidelines' means MGNREGA Operational Guidelines issued by the Ministry of Rural Development, Government of India from time to time.
- vi) 'Household' means the members of a family related to each other by blood, marriage or adoption and normally residing together and sharing meals or holding a common ration card.
- vii) 'Implementing Agency' means Executive Body of Village Employment Council and Line Departments of the Government including Rural Development Department or any other Organizations identified by the competent authority.
- viii) 'Nodal Department' means the Rural Development Department of Mizoram at the State level for the implementation of the MGNREGA.
- ix) 'Principal Authority' means authority recognized by the State Government for the purpose of planning, monitoring and implementation of the MGNREGA Mizoram State Rural Employment Guarantee Schemes, which includes Governing Body of the DRDA notified as District Employment Council for this purpose at the District level, Block Employment Council at the Block level and the Executive Body of the Village Employment Council at the Village level.
- x) 'Registered Societies' means societies, Associations or any other organizations registered under the Mizoram Registration Societies Act 2005.

- xi) 'State Employment Council' means the Mizoram State Employment Guarantee Council constituted under section 12 of the said Act
- xii) 'State Programme Coordinator' means the Secretary to the Government of Mizoram, Rural Development Department who is notified as the State Programme Coordinator at the State level for implementing MGNREGA.
- xiii) 'Technical personnel' means Assistant Engineer or Junior Engineer of the DRDA or RD Block Office or any technical personnel engaged for the purpose of technical supervision of works under the Mizoram Mahatma Gandhi Rural Employment Guarantee Schemes.
- xiv) 'Village' means a census village of the Block
- xv) 'Village Council' means the Village Council elected from time to time under the relevant Acts and Rules of the State Government and the three Autonomous District Council of Mara, Lai and Chakma.
- xvi) 'Village Employment Council' means and denotes Gram Sabha in the implementation of the MGNREGA in Mizoram
- xvii) 'Village Level Administrative Assistant' (VLAA) means any person engaged for the purpose of assisting Village Employment Council for implementation of MGNREGA Mizoram State Rural Employment Guarantee Schemes.

Words and expressions used but not defined in these Schemes shall have the same meanings respectively assigned to them in the said Act.

3. Objectives:

The Mizoram Mahatma Gandhi Rural Employment Guarantee Scheme shall have the following objectives:

- i) 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;
- ii) Strengthening the livelihood resource base of the poor;
- iii) Proactively ensuring social inclusion and
- iv) 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. Funding:

The Schemes shall be implemented as a Centrally Sponsored Scheme (CSS) on cost sharing basis between the Centre and the State as prescribed by the Government of India from time to time.

- i) The Central Government shall meet the cost of the following, namely:-
 - a) Payment of wages for unskilled manual work
 - b) Three-fourth of material cost including wages to skilled and semi-skilled workers
 - c) Administrative Cost
- ii) The State Government shall meet the cost of the following, namely:-
 - a) One-fourth of the material cost including wages of skilled and semi-skilled workers
 - b) Unemployment Allowances
 - c) Administrative Expenses of the State Employment Guarantee Council.
 - d) Delay compensation cost
 - e) Other expenses related to implementation of the Schemes permitted by the Central Government

5. Implementing Department:

Rural Development Department shall be the implementing Department for the Schemes.

6. Non – Negotiables:

- i) Every registered rural household shall be provided upto 100 days of wage employment on demand in a financial year
- ii) The wage rate payable under these Schemes shall be the Minimum Wage as notified by the Central Government from time to time. Under no circumstances shall the labourers be paid less than the wage rate. A person working for eight hours would earn a wage equal to the wage rate.
- iii) Payment wages shall be made at least once in a fortnight.
- iv) Equal wages shall be paid to men and women
- v) No contractors and no labour-displacing machinery shall be used in execution of works.
- vi) The cost of material component of projects including the wages of skilled and semi-skilled workers taken up under these Schemes shall not exceed 40% of the total project cost.
- vii) Only works approved by the Gram Sabha or Village Council as specified in the Guidelines and the Schemes shall be taken up for implementation

7. Local Councils/Authorities:

The Guidelines for the Mahatma Gandhi National Rural Employment Guarantee Act state that “where Part IX of the Constitution of India does not apply, Local Councils/Authorities as mandated by the State concerned will be invested with the corresponding responsibilities”. Since Part IX of the Constitution of India does not apply to Mizoram, Local Councils/Authorities as detailed under shall be invested with corresponding responsibilities for the MGNREGA Mizoram State Rural Employment Guarantee Schemes and the Village Council or Village Employment Council shall be treated as Local Councils/Authorities as under:

A. Village Employment Council (VEC)

- i) At the village level, the Village Employment Council shall be constituted by every village.
- ii) The members of the Village Employment Council shall consist of persons registered in the Electoral Rolls relating to a Village comprised within the area of the Village Council at the Village Level.
- iii) The Village Employment Council shall be vested with the responsibility of Gram Sabha in so far as Mahatma Gandhi National Rural Employment Guarantee Schemes are concerned.
- iv) (a) There shall be an Executive Body of the Village Employment Council comprising of the following members namely:

Chairman	:	President of the Village Council
Vice Chairman	:	To be elected by the VEC
Secretary	:	Secretary of the Village Council
Asst Secretary	:	To be elected by the VEC
Treasurer	:	Treasurer of the Village Council
Financial Secy	:	To be elected by the VEC
Members	:	Other elected members of the Village Council

(b) Terms and Condition of Appointments:

- (i) The Executive Body of the Village Employment Council shall be vested with the responsibility of Gram Panchayat in so far as Mahatma Gandhi National Rural Employment Guarantee Scheme is concern.
- (ii) The President, Secretary and Treasurer of the Village Council shall be the ex officio Chairman, Secretary and Treasurer respectively of the Village Employment Council.

- (iii) The Office Bearer posts such as Vice-Chairman, Assistant Secretary and Financial Secretary shall be elected from amongst the members of the Village Employment Council which shall include at least one female member.
 - (iv) The other elected members of the Village Council shall be the ex-officio executive members of the Executive Body.
 - (v) The tenure of the elected Office Bearer shall be for a term of one year corresponding to a financial year.
 - (vi) In case of dissolution of the Village Council for any reason whatsoever, the power and functions of the Executive Body of VEC shall be vested with the Block Development Officer/ Programme Officer and it shall be the Implementing Agency till the Village Council is re-constituted.
- v) All references to the Gram Panchayat in the MGNREGA and Guidelines shall denote Executive Body of VEC and all references to Gram Sabha in the MGNREG Act and Guidelines shall denote Village Employment Council

B. BLOCK EMPLOYMENT COUNCIL

The existing Block Development Committee shall be Block Employment Council for every Block and shall be vested with the responsibilities of the Block Panchayats

C. DISTRICT EMPLOYMENT COUNCIL

At the District level, the Governing Body of the DRDA shall be the District Employment Council and shall be vested with the responsibilities of the District/Zilla Parishad

8. Rights and Entitlements

- i) Every adult member whose name appears in the Job Card shall be entitled to apply for unskilled manual work.
- ii) All persons belonging to a household and registered shall be entitled to employment under the Scheme for as many days as each applicant may request, subject to a maximum of one hundred days per household in a given financial year.
- iii) If an applicant is not provided with such employment within 15 days of receipt of his or her 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 or she shall be entitled to a daily unemployment allowance subject to the entitlement of the household at the rate which shall be as specified under these Schemes.
- iv) As far as possible, the applicant shall be provided work within a radius of 5 kilometres of the village where the applicant resides at the time of applying for work. If an applicant is provided employment outside a radius of 5 kilometres of the village where he or she resides at the time of applying, he or she shall be provided employment within the block and the labourers shall be paid 10% of the prevailing wage rate as extra wages to meet additional transportation and living expenses.
- v) Priority shall be given to women in such a way that at least one third of the wage seekers shall be women who have registered and requested for work.
- vi) In case payment of wages is not made within fifteen days from the date of closure of the muster roll, the wage seeker shall be entitled to receive payment of compensation for the delay, at the rate of 0.05% of the unpaid wages per day of delay beyond the sixteenth day of closure of muster roll. 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. Compensation cost shall be borne by the State Government.
- vii) Workers are entitled for worksite facilities like safe drinking water, shades for children and period of rest, first aid kits with adequate materials for emergency treatment of minor injuries and other health hazards connected with the work.

- viii) If the number of children below the age of five years accompanying the women working at any site is five or more, one women worker shall be engaged to look after the children and shall be paid wage rate as admissible to others working on the project. 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.
- ix) If any injury is caused to a person employed under the Schemes by accident arising out of and in the course of his or her employment, such person shall be entitled to medical treatment free of cost.
- x) Where hospitalization of injured worker at the worksite is necessary, such arrangements shall be made including accommodation, treatment and medicines. The injured worker shall be paid a daily allowance not less than half of the wage rate required to be paid had the injured been engaged in the work.
- xi) If any personal injury is caused by accident to a child accompanying person who is employed under the Scheme, such person shall be entitled to, free of cost, medical treatment for the child and in case of death or disablement of the child due to the said accident an ex-gratia shall be paid to the legal guardian as may be determined by the State Government.
- xii) If a person employed under the schemes dies 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 an ex-gratia at the rate of Rs.25,000 or such amount as may be notified by the Central Government.
- xiii) The State Government shall take steps to organize, either through its own machinery or working with Civil Society Organisations, the workers into formal groups or labour collectives to improve their participation in implementation and to ensure provision of entitlement provided under the Act.
- xiv) Additional 50 days of work may be given to job card holders under the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006 as and when the Act is implemented in the State subject to availability of fund.

9. Implementation Arrangements:

- i) At the village-level, the Executive Body of the Village Employment Council (VEC) shall be the principal authority for planning and implementation of the Schemes. The Executive Body of the Village Employment Council assisted by the Village Level Administrative Assistant shall be responsible for identification of works in the village area and for executing and supervising such works.
- (ii) The Executive Body of the Village Employment Council shall be responsible for receiving applications for registration and for issuance of Job Cards. There shall be Village Level Administrative Assistant and Technical Assistant to assist the Executive Body of the Village Employment Council in the implementation and supervision of works under MGNREGA.
- iii) There shall be a Programme Officer at each Block level. The Programme Officer will be a full-time dedicated officer. It may be filled up on deputation or by designating the existing officer at the block level. Fresh recruitment may be made on contract. The Programme Officer shall have a critical role in coordinating implementation processes at the Block level. He will be responsible for scrutinizing Village Employment Guarantee Plans, ensuring that they match work with employment demand that implementing agencies start works on time, that the employment demand is met within time and workers received their due entitlements. Among his important functions are ensuring the social audit, disposing complaints and grievance redressal. The Programme Officer will assist the Block Employment Council and the Executive Body of the Village Employment Council in its functions under the Schemes. The Programme Officer shall function under the direction, control and superintendence of the District Programme

- Coordinator or Officer. The Programme Officer may be assisted by Additional Programme Officer and other requisite staff as decided by the State Government.
- iv) At the Block level, the Programme Officer or Block Development Officer shall be the principal authority for planning and implementation of the schemes. However, the Block Employment Council will finalise and approve block level plan which consists of consolidated shelf of projects to be taken up under the schemes, supervise and monitor the projects taken up in the Block and performs such other functions as may be assigned by the District Employment Council and the State Employment Council.
 - v) The Deputy Commissioner of an administrative district shall be the District Programme Coordinator for the implementation of the Schemes in the districts. There shall be District Employment Guarantee Schemes Unit established in the office of the Project Director, DRDA to assist the District Programme Coordinator. The District Programme Coordinator shall be assisted by the Project Director, DRDA or any other officers designated for this purpose. The Project Director, DRDA shall assist the District Programme Coordinator in overall management of the Schemes.
 - vi) At the District level, Addl District Programme Officer or Project Director shall be the principal authority for planning and implementation of the schemes under the supervision of the District Programme Coordinator. However, the District Employment Council shall approve the District Employment Guarantee Schemes Plan, which includes the consolidated Block Employment Guarantee Schemes Plan, its own proposals and project proposals received from other line departments. It shall also review the programme implementation, supervise and monitor projects taken up at the District and Block levels and performs such other functions as may be assigned by the State Employment Council.
 - vii) At the State level, Secretary to the Government of Mizoram, Rural Development Department shall be the State Programme Coordinator. He shall be assisted by an Employment Guarantee Scheme Unit with supporting staff.
 - viii) The Director, State Institute of Rural Development shall provide capacity building support to the Block level implementing agencies and the line departments.
 - ix) For selection of Programme Implementing Agency under MGNREGA other than the Executive Body of the Village Employment Council at the village level, the State Government may appoint other Programme Implementing Agencies to execute the works under MGNREGA as and when necessary.

10. Registration and issue of Job Card:

- i) Application for registration :
 - a) Door to door survey should be taken by each Executive Body of the Village Employment Council every year to identify eligible households who wish to be registered under the Act. The Programme Officer will lay down a schedule for this survey and ensure that all Executive Bodies of the Village Employment Council in their charges have done this survey.
 - b) A household having adult members desirous of seeking unskilled employment in MGNREGA may apply for registration along with names, age and the address of the household to the Executive Body of the Village Employment Council. The application for registration may be given on plain paper. To allow maximum opportunities to families, registration shall also be opened throughout the year.
 - c) Application for registration must be made on behalf of the household by any adult member. However, all members included in the application should be local residents. 'Local' implies residing within the Village and includes families of that area that may have migrated some time ago but may return.
 - d) Application for registration should contain names of those adult members of the household who are willing to do unskilled manual work ("adult" means a person who has completed

- 18 years of age), particulars such as age, sex, SC/ST status, Rashtriya Swastha Bima Yojana (RSBY) number, Aadhar number, Below Poverty Line (BPL) status and bank/post office account number (if she/he has opened one). The details that must be included in an application for registration are indicated in Annexure-VII
- e) An individual may appear personally before the VEC Secretary or Village Level Administrative Assistant and make an oral request for registration, in which case the particulars required will be noted by the VEC Secretary or the Village Level Administrative Assistant respectively.
 - f) Addition or deletion of eligible members in the Job Card shall be carried out as and when required or at the beginning of the financial year by the Executive Body of the VEC and Programme Officer himself if required. The updated list of Job Cards from village level shall be sent to the Programme Officer.
- ii) Verification :
- a) The Executive Body of the Village Employment Council may verify:-
 - 1) whether the household is really an entity as stated in the application.
 - 2) whether the applicant household are local residents in the Village concerned
 - 3) whether applicants are adult members of the household
 - b) The process of verification shall be completed as early as possible and in any case not later than a fortnight after the receipt of the application by the Executive Body of the Village Employment Council.
 - c) If the information contained in the application is found to be incorrect, the Executive Body of the VEC will refer the matter to the Programme Officer. The PO, after independent verification of facts and giving the concerned person an opportunity of being heard, may direct the Executive Body of the VEC to either:-
 - 1) register the household
 - 2) reject the application or
 - 3) get the particulars corrected and re-process the application. The list of all rejected applications will be made public and should be presented to the VEC. In such cases, the applicant household may apply afresh for registration.
- iii) Registration :
- a) If a household is found to be eligible for registration, the Executive Body of VEC, within a fortnight of the application, issue a Job Card to the household in the name of eldest member of the household with unique Job Card number, photographs of each members, banks or postal saving accounts number, insurance policy number and Aadhaar number, if any.
 - b) Every registered household will be assigned, through the system, a unique registration number. The registration number shall be assigned in accordance with the prescribed coding system. The registration shall be valid for a period of five years and may be renewed/re-validated following process prescribed for renewal/revalidation as and when required
 - c) All particulars of a household found to be eligible after verification, will be entered in the MIS (NREGASoft) by the VEC Secretary or the VLAA or a person duly authorized by the State Government. All registrations will be in public domain. The Programme Officer or District Programme Coordinator will need to view registrations made by the Executive Body of the Village Employment Council for the purpose of reporting, planning and tracking etc.
 - d) The joint photograph of the adult members of the household must be affixed on the Job Card.

- e) The Village Level Administrative Assistant/Executive Body of VEC shall update the household Job Card at the time of payment of wages. The wage-days provided and the wages paid to the workers shall be reflected in the Job Card and the Employment Register
- f) Job Card should always be in the custody of the household to whom it is issued. If for any reason i.e. for updation of record, it is taken by implementing agencies, it should be returned on the same day after updated. A copy of all Job Cards within the village will be maintained by the VEC Secretary.
- g) A cardholder may apply for a duplicate card if the original card is lost or damaged. The issuing authority shall verify the case and issue a duplicate card within 7 working days of receipt of the application.
- h) If the job seeker is a single woman or disabled person or aged person or released bonded labour or belonging to Particular Vulnerable Tribal Group, they may be given a special job card of a distinct colour, if possible, which will ensure them a special protection in providing work, work evaluation and work site facilitates, as the case may be.
- i) It shall be the duty of the Executive Body of the Village Employment Council, after making such enquiry, as it deems fit, to issue a job card within fifteen days from the date of receipt of such application, containing therein a unique job card number with details of the registered adult members of the household, their photographs, Bank or Post Office account number, insurance policy number and the Aadhar numbers if any.
- j) The job card shall be valid for at least 5 years after which, it may be renewed after due verification.
- k) No job card can be cancelled except where it is found to be duplicate, or if the entire household has permanently migrated to a place outside the Gram Panchayat and no longer lives in the village.
- l) The State Government shall make arrangements for updating the following details in the job card regularly while mentioning the key entitlements under the Act are clearly listed as follows:-
 1. number of days for which work was demanded;
 2. number of days of work allocated;
 3. description of the work allocated along with the muster roll number;
 4. measurement details;
 5. unemployment allowance, if any, paid;
 6. dates and number of days worked;
 7. date-wise amount of wages paid;
 8. delay compensation paid if any.

11. Application for work and work allotment:

- i) Application for work may be oral or written or through a telephone or mobile or Interactive Voice Response System or through call centre or through website or through a kiosk set up for this purpose or any other means authorized by the State Government that will be made available free of cost by the Executive Body of the Village Employment Council or Programme Officer. The details that must be included in an application for work are indicated in the Annexure-6) [individual application] and Annexure-7 [Joint application. Applications for work given in writing should state the following:
 - a). The registration number of the Job Card;
 - b). The date from which employment is required; and
 - c). The number of days of employment required."
- ii) Applications for work must be for at least fourteen days of continuous work other than the works relating to access to sanitation facilities, for which application for work shall be for at

- least 6 days of continuous work.. There shall be no upper limit on the number of days of employment for which a registered person may apply, or on the number of days employment actually provided to him/her subject to a maximum of one hundred days per household in a given financial year. List of all such applications shall be maintained in the 'Application for Work Register' (Annexure 6 of the Operational Guidelines of MGNREGA 2013, 4th Edition)
- iv) Demand for work, either oral or written, shall be registered as and when required by any job card holder and the Rozgar Diwas shall be observed at every village or block level on every first Monday of a month.
 - v) Applications for works should generally be submitted to the Executive Body of the Village Employment Council or Programme Officer. It can also be submitted individually or for a group together.
 - vi) The details that must be included in dated receipt of work application are indicated in the Annexure 8 of the Operational Guidelines of MGNREGA 2013, 4th Edition.
 - vii) Provision shall be made for advance work applications, that is, applications which may be submitted in advance of the date from which employment is sought. Provision shall also be made for submission of multiple applications by the same person provided that the corresponding periods for which employment is sought do not overlap. A single application may be given for a number of days in different periods during the year for which employment is required.
 - viii) Applicants who are provided with work shall be so intimated by the Executive Body of the Village Employment Council, in writing, by means of a letter and by a public notice displayed at the office of the Village Council. If a worker has given a mobile number on which he/she would like to be informed, a SMS shall be sent at the address/mobile phone number given in the JC at the time of generation of e muster.
 - ix) The Executive body of the Village Employment Council and Programme Officer shall ensure that every applicant shall be provided unskilled manual work in accordance with the provisions of the Scheme within 15 days of receipt of an application or the date from which he seeks work in case of advance application, whichever is later.
 - x) Disabled persons may be provided wage employment by entrusting suitable works in the form of services that are identified as integral to the programme.
 - xi) If it is not possible to provide work within the village area, the application for work shall be forwarded to the Programme Officer. The Programme Officer shall coordinate with other villages within the Block and issue letter of employment to the applicants in the village where work is available, by making a copy to both the Executive Body of the Village Employment Council and the Programme Officer.
 - xii) Joint work applications may also be submitted by several applicants, either on their own or by NGOs/entities authorized for the purpose by the DPC on their behalf.

12. Types of Works

- i) The focus of the Scheme shall be on the following works as categorized below:
 - A. **Category A : PUBLIC WORKS RELATING TO NATURAL RESOURCES MANAGEMENT:**
 - a) Water conservation and water harvesting structures like water tank, water ponds, water reservoir, water retaining structures and percolation tanks to augment and improve groundwater like underground dykes, earthen dams, stop dams, pick up weir and check dams with special focus on recharging ground water including drinking water sources;
 - b) 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;
 - c) Micro and minor irrigation works and creation, renovation and maintenance of pucca channel, construction of masonry well with 2hp submersible pump with pump house,

sinking of mini deep tube well with 2hp submersible pump with pump house, irrigation canals and drains;

- d) Renovation of traditional water bodies including desilting of irrigation tanks and other water bodies.
- e) Afforestation including drought proofing, tree plantation for forest 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
- f) Land development works in common land including terracing, construction of contour or graded bund, land levelling & shaping, construction of drainage channels, soil cover on waste land by transporting silt from nearby tank, development of waste land and fallow land etc.
- g) Flood Control and protection works including construction of drains in water logged areas, construction of earthen bundhs for protection of floods in plain areas and river side protection work by pacing cc boulders.

B. Category B: INDIVIDUAL ASSETS FOR VULNERABLE SECTIONS (ONLY FOR HOUSEHOLDS IN PARAGRAPHS 5)

- a) 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;
- b) Improving livelihoods through horticulture, sericulture, plantation, and farm forestry;
- c) Development of fallow or waste lands of households defined in Paragraph 5 to bring it under cultivation;
- d) Unskilled wage component in construction of houses sanctioned under the Indira Awaas Yojana or such other State or Central Government Scheme.
- e) Creating infrastructure for promotion of livestock such as, poultry shelter, goat shelter, piggery shelter, cattle shelter and fodder trough for cattle; and
- f) Creating infrastructure for promotion of fisheries such as, fish drying yards, storage facilities, and promotion of fisheries in seasonal water bodies on public land;

C. Category C: COMMON INFRASTRUCTURE FOR NRLM COMPLIANT SELF HELP GROUPS:

- a) Works for promoting agricultural productivity by relating durable infrastructure required for bio-fertilizers and post-harvest facilities including pucca storage facilities for agricultural produce; and
- b) Common work-sheds for livelihood activities of self-help groups.

D. Category D: RURAL INFRASTRUCTURE:

- a) 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.
- b) 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. The construction of roads may include culverts where necessary, and within the village area may be taken up along with drains. Care should be taken not to take up roads included in the PMGSY network under MGNREGA. No cement concrete roads should be taken up under MGNREGA. Priority should be given to roads that give access to rural habitations including formation of road, construction of Brick soling road, construction

of Cement concrete internal road in heavily populated & congested para/habitation in villages, construction of RCC slab culvert, construction of road side retaining wall for protection of road from land slide/soil erosion, construction of steel foot bridge in villages and construction of road side drain in villages in water logged area

- c) Construction of play fields;
- d) 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, chaur renovation, construction of storm water drains for coastal protection;
- e) Construction of buildings for Gram Panchayats, women self-help groups' federations, cyclone shelter, Anganwadi centres, village haats and crematoria at the village or block level.
- f) Construction of Food Grain Storage Structures for implementing the provisions of the Nation Food Security Act 2013 (20 of 2013);
- g) Production of building material required for construction works under the Act as a part of the estimate of such construction works.
- h) Maintenance of rural public assets created under the Act; and
 - i) any other work which may be notified by the Central Government in consultation with the State Government in this regard.
 - ii) The order of priority of works shall be determined by each Village Council or Village Employment Council 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.
 - iii) Works which are non-tangible, not measurable, repetitive such as, removing grass, pebbles, agricultural operations, shall not be taken up.
 - iv) Works creating individual assets shall be prioritized on land or homestead owned by households belonging to the:
 - a) Scheduled Castes.
 - b) Schedules 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
 - i) The beneficiaries under the Indira Awaas Yojana
 - j) 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 Agricultural 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.

13. Convergence:

- i) The State Government shall make a road map for convergence of MGNREGA with other schemes 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.

- ii) 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 Executive Body of the Village Employment Council 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 District Employment Council, along with the expected outcomes.
- iii) The State Government shall appoint a Nodal Officer for Convergence of MGNREGA works with other schemes and department in order to streamline various projects of works.

14. Planning and Approval for Shelf of Works:

- i) 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.
- ii) The details of the said work (s) shall be prominently displayed through writings on the walls of the village.
- iii) While opening works in the public works category, it shall be ensured that the ongoing or incomplete works should be completed first.
- iv) Annual Plans and Labour Budget are to be presented by Gram Panchayat for approval of the Gram Sabha on 15th August. The Programme Officer will ensure that:
 - a) a GP-wise calendar of the meeting of the Gram Sabha is drawn up well in time and
 - b) meeting of Gram Sabhas are held on 15th August for this purpose.
- v) All implementing agencies including line departments, District Panchayat, Intermediate Panchayats etc. will send their list of projects to be included in the Shelf of Projects well before 15th August of each year to the respective Gram Panchayat. This will enable the Gram Panchayat to include these works in the plan to be presented to the Gram Sabha in the meeting of the Gram Sabha to be held for the purpose of approving the Annual Plan. In the meeting of the Gram Sabha, the plan presented by the Village Employment Council will be discussed. If required, Village Employment Council will modify the plan to bring the same in conformity with the decision of the Gram Sabha. The revised plan thus prepared will be approved by the GS in the form of a resolution. The priority in which the works have to be taken up must also be mentioned in the resolution of the Gram Sabha.
- vi) The proportion between wage and material component in the ration of 60:40 shall be maintained in respect of the works proposed. The material component shall include material and skilled or semi-skilled labour.
- vii) Once approved by the Gram Sabha, each Gram Panchayat will submit its Annual Plan and Labour Budget along with a copy of the resolution of the Gram Sabha to the Programme Officer. The Programme Officer, will
 - a) scrutinize the Gram Panchayat Annual Plans against the list of permissible works as specified in MGNREGA;
 - b) check whether the wage material ratio for the list of works proposed for inclusion in the Annual Plan for the Gram Panchayat, meets the requirements of the Act and Schedule.
 - c) collate all works within the Block and present the Block Plan before the Block Employment Council by 15th September."
- viii) The Block Employment Council will not reject a proposal received from the Gram Panchayat. If the proposals are not within the parameters of the Act or appear technically infeasible, the Programme Officer will record his observations on the proposal and then submit along with a consolidated statement of proposals to the Block Employment Council by the 15th of September. The Block Employment Council will not reject a work proposed by the Gram Panchayat if it is within the parameters of the Act. If it is outside the parameters of the Act, then it will be

- returned to the Gram Panchayat with a request to recast the proposal in accordance to the provisions of the MGNREGA.
- ix) The Block Employment Council will maintain the priority indicated by the Gram Panchayat while accepting the proposals of Gram Panchayat for preparation and consolidation of a block level annual development plan.
 - x) The Block Employment Council will then submit the Block Annual Development Plan to the District Panchayat by 2nd October every year, failing which the plan submitted by PO will be deemed to be approved.
 - xi) The District Programme Coordinator as the Chairman of District Employment Council will
 - a) Scrutinize the Block Annual Development plan of works against the list of permissible works as specified in MGNREGA;
 - b) Collate all works within the District into the District Annual Development Plan.
 - c) Ensure that the District Annual Development Plan has adequate number of schemes to meet work demand in all seasons in all panchayats.
 - d) Present District Annual Development Plan and District Labour Budget by 15th November before the District Employment Council.
 - e) The District Employment Council shall approve the District Annual Development Plan and Labour Budget within 15 days of their presentation i.e, 1st December, failing which it will be deemed to have been approved.
 - xii) A unique work code for the entered work will be assigned by the system of MIS . The work will not be available for allocation if it is not entered in MIS. As no muster roll can be issued against such work(s), no expenditure can be booked against it.
 - xiii) New works except those relating to afforestation and in hilly areas shall be commenced only if:
 - a) at least 10 labourers become available for such work
 - b) the labourers cannot be absorbed in the on-going works. For the purpose of commencement of new works, the entire State shall be classified as a hilly area and will require only 15 members of labourers.

15. Administrative Sanctions:

- i) Each work administratively sanctioned shall be assigned a unique identification number.
- ii) All the works approved under District Annual Development Plan shall be accorded administrative sanctions by the District Programme Coordinator or as per norms set by State Government within 30 days from the date of finalization 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. In parallel, the District Programme Coordinator will coordinate the preparation of detailed technical estimates and sanctions. The project report for each approved work shall contain all details as may be specified in the technical / works manual of the State Government. It will also contain the expected outcomes such as person days of employment, specifications of the physical assets (e.g length of road, size of the reservoir etc) and enduring outcomes (e.g. area to be irrigated, villages/ population to be connected). Only works that are accorded administrative and technical sanctions will become available."

16. Estimates and Technical Sanctions:

- i) Estimates for works at all levels shall be prepared by the Technical personnel under MGNREGA according to their technical competency as per instruction issued vide No.G.17012/1/2009-F.Est/28-29 dated 7th March 2013 by the Government of Mizoram from time to time. Technical sanction shall be accorded by the Works Manager or Assistant Engineer of the DRDA or Executive Engineer of the Rural Development Department as the case may be, considering the following points:

- 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 estimate, design and technical note that indicate the expected outcomes from implementing the work.

17. Execution of Works:

- i) For implementation of the Mizoram Mahatma Gandhi Rural Employment Guarantee Schemes, the Executive Body of the Village Employment Council or Village Council shall be responsible for 100% of works under Wage Component and Village Employment Council or Village Council or any other line departments including Rural Development Department as decided by the State Government from time to time.
- ii) At least 50% of the works in terms of cost shall be allotted to the Executive Body of the Village Employment Council for execution. Based on the demand for employment from the wage seekers, the Village Employment Council shall request Programme Officer to issue work commencement letter for opening of works. The Programme Officer shall issue work commencement letter to the Executive Body of the Village Employment Council or other line departments, strictly following the order of priority indicated in the administrative sanction proceedings issued by the District Programme Coordinator. Every Executive Body of the Village Employment Council shall maintain a Register of Works for which commencement letter are received for the financial year. On receiving the work commencement letter, the executing agencies shall start the work immediately. While executing the works, the norms under the Schemes shall be followed.
- iii) The Muster Rolls shall be supplied from the District Employment Guarantee Scheme Unit to the Programme Officer. Each Muster Roll shall be uniquely numbered. The Programme Officer will issue the duly numbered Muster Rolls to executing agencies, which shall maintain such Muster Rolls for every work. The executing departments shall maintain a Stock Register of the Muster Rolls. The Muster Rolls shall be closed once a week.

18. Maintenance of Muster Rolls:

- i) 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 authorized 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 authorized 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;

19. Wages:

- i) Every person working under the Scheme is entitled to wages at the wage rate notified by the Central Government under Section 6(1) of the MGNREGA.
- ii) State Government and the programme authorities shall make all efforts to publicize the notified wage rates in simple language and through means that are easily accessible to the local community.
- iii) Notified wage rates shall be displayed prominently at the worksites.
- iv) Equal wages shall be paid to both men and women workers and the provisions of the Equal Remuneration Act, 1976 shall be complied with.
- v) Payment shall only be made based on the measurements taken at the worksite by the authorized 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.
- vi) Disbursement of wages shall be made on a weekly basis or in any case not later than a fortnight after the date on which such work is done.
- vii) 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.
- viii) 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.
- ix) 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. The working hours of an adult worker shall be flexible but shall not spread over more than twelve hours on any day.

20. Closing of Works and Data Management:

- i) The work shall be closed by the executing agency with a completion report. Each executing agency shall maintain a register of all works sanctioned, executed and completed.
- ii) On completion of every project, a Project Completion Report (PCR) should be prepared as per the prescribed format in the Works Register and the details entered therein should be verified by a senior officer. Summary details should also be made available to concerned ward, block and district panchayat member, MLA and MP.
- iii) Geo-tagged time-stamped photographs of the site before the start of work, at intermediate stage and of the work after its completion should be taken as a record of the work and attached to PCR and uploaded onto NREGASoft.
- iv) PCR should be placed in the file pertaining to the work in the office of the Implementing Agency. This would serve as a record of verification of completion of work.
- v) All executed works should be closed (or partially closed) upon completion. For closure of any work in NREGASoft, all muster and expenditure details are required to be filled in.

21. Medium of payment:

All payment of wages under the Scheme shall be made only through individual banks/post office accounts unless exempted by Ministry of Rural Development.

22. Provision for Administrative Cost:

- i) The total administrative cost shall be as specified by the Government of India from time to time. The permissible items under administrative cost includes expenditure relating to Information Education and Communication, Capacity building, Management Information System, quality

- management, social audit, setting up of grievance redressal system, professional/technical services, operational expenses, ICT facilities in the Gram Panchayat, additional staff deployment, worksite facilities, evaluation and research, contingency expenditure like ex-gratia payment, medical treatment and hospitalisation.
- ii) As per the provision of Section 18 of the Act, the State Government is required to make available, to the District Programme Coordinator and the Programme Officers, necessary staff and technical support as may be necessary for effective implementation of the Scheme.
 - iii) To enable the States/UTs for augmenting human resources and developing capacity for critical activities Central Government provides upto 6% of the total expenditure on MGNREGA in a Financial Year as administrative expenses. This Central financial assistance is provided to States/UTs under section 22 (1) (c) State governments are advised to supplement this, if required, for effective implementation of the Provisions of MGNREGA the 6 per cent cap on administrative expenses shall operate at the State level. At least two-thirds of this 6% should be spent at the block-level and village level in accordance with their needs and requirements. They may utilize the administrative expenses for approved activities.
 - iv) Detailed sub-heads under the broad heads of administration expenditure have been defined in NREGAsoft and administrative expenditure should be booked accordingly. These subheads should be tracked and monitored to identify exceptions and limit the administrative expenditure to 6%.
 - v) For accounting convenience, the administrative expenses portion may be kept in a separate bank account at State, District or Block levels.
 - vi) The following items shall under no condition be booked under the administrative costs of MGNREGA:
 - a) Purchase of vehicles and repair of old vehicles.
 - b) Civil works.
 - c) Salaries/ remuneration of functionaries already engaged by the Government/ PRIs/ any other implementing agency.
 - d) Material procurement for works.
 - vii) Out of the administrative costs allowed under the Scheme, at least one third (1/3rd) shall be utilized at the village level to employ and pay the Village Level Administrative Assistant, other technical personnel as per the work done and for other administrative expenses

23. Audit of Accounts:

- i) MGNREGA accounts at the district level and those of the SEGF are to be audited by Chartered Accountant/ Chartered Accountant firms annually, who are expected to do a check of the receipts and payment statements of the Gram Panchayat. The Gram Panchayat accounts are normally internally audited by officials at the Block level and later by the Local Fund Auditors (nomenclature varies from State to State). In some cases, there is considerable time lag between closure of accounts and audit by Local Fund Auditors and not every Gram Panchayat may be audited by the Local Fund Auditor every year.
- ii) With a provisions of Section 24(1) of MGNREGA 2005 and in order to improve the accounting of MGNREGA funds and to ensure transparency and accountability of Gram Panchayat, the following arrangement for certification of MGNREGA accounts at Gram Panchayat level and financial audit thereof, is prescribed. This arrangement shall continue to be in practice, till the audit arrangements through Local fund Auditor attain a satisfactory level.

24. Social Audit and Right to Information:

For ensuring transparency and accountability at all levels of implementation, pro active disclosure of information with regard to MGNREGA shall consist of the following measures, namely:-

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

- a) 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.
 - b) 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.
 - c) 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.
 - d) 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.
- ii) Requests for copies of MGNREGS-related documents submitted under MGNREGA-related information shall be compiled with within three days. No information shall be withheld by invoking Clause 8 of the RTI Act. All Mahatma Gandhi NREGA-related information shall be in the public domain.
 - iii) Key documents related to MGNREGA should be proactively placed in public domain, without waiting for anyone to 'apply' for them. A list of such key documents(number of days of work provided and payments made to every Job Card holder in a year, list of works sanctioned, expenditure on labour and material component, quantity of various material items and rates at which these were procured.) should be prepared by the State Employment Guarantee Council, and updated from time to time.
 - iv) Public access to key records and key information should be ensured at all levels. Updated data on demand received, registration, no of job card issued, list of people who have demanded and been given/not given employment, funds received and spent, payments made, works sanctioned and works started, cost of works and details of expenditure on it, duration of work, person-days generated, reports of local committees, and copies of Muster Rolls should be made public in a pre-designated format outside all offices of all agencies involved in implementing Mahatma Gandhi NREGS, and should also be placed by the Gram Panchayat before the Gram Sabha once in every quarter.
 - v) People should know who to apply to for seeking information and for gaining access to records. There should be broad time limits for giving such information. The names and contact addresses of such key persons should be made known to the public. Fees charged for copies of Mahatma Gandhi NREGA-related documents should not exceed photocopying costs. Whenever feasible, key documents should be made available on the Internet.
 - vi) Mahatma Gandhi NREGS-related accounts of each Gram Panchayat shall be proactively displayed and updated twice a year. Summary accounts should be displayed through various means, including painting on walls at the Village Council houses or BNRGSK Buildings, postings on notice boards and publication in Annual Reports available at cost price.
 - vii) Report Cards on local works, employment and funds shall be pasted by the Village Employment Council on its premises or other prominent public places like schools, community centres, and by the Programme Officer at the Intermediate Panchayat/Programme Officer's office, and for the whole District by the District Programme Coordinator at the District Programme Coordinator /District Panchayat office.
 - viii) All accounts and records including muster rolls relating the scheme shall be made available for public scrutiny free of cost. Any person desirous of obtaining as copy or relevant extracts therefrom may be provided such copies or extracts on demand not later than three working days from the date of receipts of application

- ix) **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 organizations and such other village level organizations for verification and report deviations if any.
- x) **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:
 - a) 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 and honorarium at a rate not less than the remuneration payable to the skilled labours under MGNREGA.
 - b) Provision of records (muster rolls, M-Books, pay orders) to the social audit teams free of cost.
 - c) 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.
 - d) Verification of every disbursement on record with the concerned beneficiaries.
 - e) Verification of outcomes with that of estimated outcomes.
 - f) Verification of provision of entitlements in the field.
 - g) Review the implementation of MGNREGA for vulnerable groups.
 - h) Conduct of Public hearings by the social auditors at the Ward/Gram Panchayat and Block level to read out the findings.
 - i) 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.
- xi) **The Right to Information Act** shall be followed both in letter and in spirit in all matters relating to section 4 of the MGNREGA 2005, which concerns proactive disclosure of information, must be strictly complied with at all levels. The information as available in the Management Information System (MIS) i.e. NREGASoft shall be painted on the walls of buildings in the Village Employment Council. The information painted will include number of days of work provided and payments made to every Job Card holder in a year, list of works sanctioned, expenditure on labour and material component, quantity of various material items and rates at which these were procured. This system (Janata Information System) will ensure access of MIS information to villagers who cannot access the internet.

25. Quality Control, Monitoring & Evaluation:

- i) 100% of the Rural Employment Guarantee Scheme works shall be inspected by the Block level officers, at least 50% of the works by the District level officers and at least 10% of works by State level officers. The State Government shall designate Area Officers for each District for effective monitoring.
- ii) The State Government shall set up State Quality Monitoring Unit and Internal Quality Management Unit at the District and Block level for regular inspection and supervision of works for quality control 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. The State Quality Monitoring Unit shall conduct inspection as and when required and submit its reports or findings to the State Government as per prescribed format contained in the MGNREGA Operation Guidelines issued by Government of India from time to time.

- iii) State Government shall coordinate the activities of Programme Officer, District Programme Coordinator, Ombudsmen, Social Audit Units, call centres 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.

26. Capacity Building and Training:

Director, SIRD shall prepare the Capacity Building Plan and the IEC Action Plan for the smooth implementation of the Schemes. Annual IEC Action Plan shall also be prepared by the SIRD and the State Nodal Officer for IEC shall also be appointed by the State Government

27. Ombudsman:

There shall be an Ombudsman for each District for receiving grievances, enquiring into and passing awards as per guidelines issued by the Ministry of Rural Development, Government of India from time to time.

The State Government shall also constitute an Appellate Authority to consider representation by any party aggrieved by the awards of the Ombudsman consisting of the retired civil servant, academician and a representative of a civil society.

28. Staff complement for Scheme implementation:

- i) The State Government should ensure that full time dedicated personnel, wherever required, are in place for implementing MGNREGA specially Village Level Administrative Assistant, Technical personnel, Programme Officer and any other staff at the State, District and Block level.
- ii) The recruitment of MGNREGA staff at all levels shall be undertaken by a competent authority as notified by the State governments or Central government, as the case may be.
- iii) In the recruitment process, the reservation policy of the State for contractual employment should be followed. The MGNREGS staff should be adequately represented by women, SCs, STs, disabled etc.
- iv) The salaries of all staff engaged exclusively for MGNREGA may be met from the funds provided by the Central government for administrative expenses possibly supplemented with additional contributions from the State government, through provisions in the State budget.

29. Annual Report:

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.

30. Record maintenance:

- i) The Village Council or Village Employment Council shall prepare and maintain or cause to be prepared and maintained such registers, vouchers and other documents in such form and in such manner as may be specified in the Scheme containing particulars of job cards and pass books issued, name, age and address of the head of the household and the adult members of the households registered with the Gram Panchayat.
- ii) The Village Council or Gram Panchayat shall send such list or lists of the names and addresses of households and their adult members registered with it and supply such other information to the concerned Programme Officer at such periods and in such form as may be specified in the Scheme.

- iii) Notwithstanding anything contained in this Schedule, in the event of any national calamity such as flood, cyclone, tsunami and earthquake resulting in mass dislocation of rural population, the adult members of rural households of areas so affected may-
 - a) seek for registration and get job card issued by the Gram Panchayat or Programme Officer of the area of temporary relocation;
 - b) submit written or oral application for work to the Programme Officer or the Village Council or the Executive Body of the Village Employment Council of the area of temporary relocation; and
 - c) apply for re-registration and re-issuance of job card in the event of any loss or destruction.
- iv) The details of such job cards shall be intimated to the District Programme Coordinator.
- v) In the event of restoration of normalcy, the job card so issued shall be re-endorsed at original place of habitation and clubbed with the original job card on being retrieved.
- vi) The number of days of employment so provided shall be counted while computing 100 days of guaranteed employment per household.

31. Payment of 1% Labour Cess

State Government shall ensure that payment of 1% of Labour Cess to the Building & Other Construction Workers Welfare Board if MGNREGA workers have worked for 50 days in a financial year. The 1% Labour Cess shall be paid from the Material Component.

32. Misappropriation of Fund:

Any misappropriation of amount spent under the Act shall be recoverable under the Revenue Laws for recovery prevailing in the State or in India.

33. Power to amend the Schemes:

The State Government shall have power to make any amendments, modification, addition, alteration, deletion and abolition of and to these Schemes as and when necessary.

34. Repeal and Savings:

- i) With effect from the date of commencement of these Schemes, the Mizoram Rural Employment Guarantee Scheme, 2009 and its subsequent amendments shall stand repealed.
- ii) Notwithstanding such repeal, all orders issued and all actions taken or purported to be issued or taken under the said Schemes, 2009 shall be deemed to have been issued or taken, or purported to be issued or taken, under these Schemes.

R. Lalvena,
Secretary to the Govt. of Mizoram,
Rural Development Department.

SCHEDULE I*

List of Forms:*Annexures to the MGNREGA Operational Guidelines 2013, 4th Edition may be referred to. Latest edition of the said Operational Guidelines issued by the Ministry of Rural Development from time to time shall prevail over the previous Guidelines.

Sl.No	Annexure No	Particulars
1	Annexure 1	Details of Work
2	Annexure 2	Information of Construction Works done by GP/Other Implementing Agency
3	Annexure 3	Detail Format for Application for Registration under MGNREGA
4	Annexure 4	Proforma for Job Card Register
5	Annexure 5	Format for Job Card
6	Annexure 6	Application Form for Work
7	Annexure 7	Application Form for Work (for Joint Application)
8	Annexure 8	Dated Receipt of Work Application
9	Annexure 9	Work Allotment Form
10	Annexure 10	Labour Budget Format
11	Annexure 11	Muster Roll Issue Register to be maintained at PO level
12	Annexure 12	Muster Roll Receipt Register for GP and Block
13	Annexure 13	Muster Roll Receipt Register for other implementing agencies other than GP
14	Annexure 14	Muster Roll Format
15	Annexure 15	Pay Slip Format
16	Annexure 16	Tender/Contract Register to be maintained by GP/Block/District/other implementing agencies
17	Annexure 17	Material Procurement Register to be maintained by GP/Block/District/other implementing agencies
18	Annexure 18	Proforma for Job Card Application Register
19	Annexure 19	Employment Register
20	Annexure 20	Format for Work Register
21	Annexure 21	Format for Asset Register
22	Annexure 22	Complaint Register to be maintained at Block/District
23	Annexure 23	Checklist for Release of 1 st Tranche for Release of funds to State with SEGF
24	Annexure 24	Checklist for Release of 1 st Tranche for Release of funds to District from SEGF
25	Annexure 25	Utilisation Certificate
26	Annexure 26	Format for State/District to claim Central Funds
27	Annexure 27	Checklist for Release of 2 nd Tranche for Release of funds to State with SEGF
28	Annexure 28	Checklist for Release of 2 nd Tranche for Release of funds to State from SEGF
29	Annexure 29	Checklist for Audit of Accounts at GP level
30	Annexure 30	Certificate for MGNREGA Accounts of GP
32	Annexure 31	A model Social Audit Structural Chart
32	Annexure 32	Format for Quality Inspection of Works