

Chapter-2

NATIONAL RURAL EMPLOYMENT GUARANTEE ACT: 2005

Most of the deprived in countryside of India earn their livings with the help of unskilled, casual, manual labor. They are generally on edge of survival and have defenseless to save their life from the effect of dipping from temporary to long-lasting poverty. Insufficient labour demand or irregular calamities that may be general in nature such as natural tragedy or individual problem like ill-health all play the role of a main reason which cause hostile effect on their employment generation. In the field of unemployment and poverty, employment generation schemes playing effective role in both developed and developing countries. Such programmes normally provide temporary unskillful manual work which may be related with irrigation infrastructure, soil conservation, cultivation and road building. The foundation for workfare programmes depends on certain elementary considerations. The schemes provide an opportunity of revenue transmissions during serious times and throughout the lean agriculture conditions it allows ingesting smooth. The countries having high ratio of unemployed only workfare programmes have a capacity to save poverty from deteriorating by transmission benefits, mainly during lean season of employment. The development of long-lasting resources has a capacity to generate second-level of employment that these programmes may create have the potential to generate second-round employment welfares.

2.1 Workfare Programmes in India

The requirement to develop framework which improve the present income bases in the countryside was realized early during planned development of the country. The center government executed many wage employment schemes which offer work with the prescribed wage rate. For solving the problems of the poorest the state and center governments had started many employment generation schemes in the presence of Rural Manpower which was implemented in 1960-61, Pilot Intensive Rural Employment Programme started in the year 1972, Crash Scheme for Rural Employment executed in 1971-72 and Marginal Farmers & Agricultural Labour Scheme etc. The efforts were resulted into an advanced wage-employment scheme with the name of Food for Work Programme in 1977. After three years of its

implementation the scheme was restructured into the National Rural Employment Programme and Rural Landless Employment Guarantee Programme. The scheme was fused with Sampoorna Grameen Rozgar Yojana from 2001-02 and National Food for Work Programme in 2005. Centre government provides support for implementing all the work fare programs. These programs are self-targeting in nature and having the objective to propose livelihood safety, mainly for the beneficiaries who are reliant on unplanned physical work. The State Maharashtra framed Maharashtra Employment Guarantee Act in 1977 and the Scheme tried to provide wage employment for the person who demands work.

2.2 MNREGA – A Constitutional Framework

On the Practice of previous wage employment programmes, the National Rural Employment Guarantee Act (NREGA) was endorsed to strengthen the assurance towards employment safety in countryside. The notification of the Act was published on seventh day of September, 2005. The importance of the Act stays with the reality it produces a right based outline for income generating schemes and makes the Administration lawfully responsible for providing work for those who request for work. In this way, the regulation goes elsewhere providing guarantee of the right to employment which develop a social safety net.

2.3 MNREGA Goals

Following are the prominent goals of Mahatma Gandhi National Rural Employment programme:-

- (a) To provide the long-lasting societal security net for the helpless by providing an employment source in the absence of other employment opportunities.
- (b) The programme is a development apparatus for supportable development of an agriculture based economy. The Act performs an important role in supporting and maintaining the natural resources which are helpful in generating never-ending natural resources. This is the cause to provide work related with the fields of drought, deforestation and soil erosion. The layout of poverty can be change by efficiently implementation of the act.

- (c) The Act empowers the rural poor with the help of the procedures of a rights-based Law.
- (d) The Act is a step of performing business, as a model of governance restructuring secured with the help of transparency and widespread equality with employment generating programme which provide guarantees employment legally to countryside people of India.

2.4 MNREGA Objective

The basic objective of Mahatma Gandhi National Rural Employment Guarantee Act (2005) is to boost the livelihood safety for the countryside people by promising to provide work for hundred days under the scheme in a financial year to the persons who apply for that, it mean to say that importance has been laid to ensure that economic growth is comprehensive and reaches the weaker section of our society. The Act can be seen in reality by moving towards its objective of food and social safety and long term sustainable development through ecological generation. The selection of works suggested in the guidelines address causes of prolonged poverty like drought, deforestation, soil erosion, so that the process of employment creation is on a supportable basis.¹

2.5 MNREGA Coverage

In section 1(3) of the Act it has been stipulated that the Act "...shall come into force on such date as the Central government may, by notification in the Official Gazette, appoint and different dates or for different dates may be appointed for different states or for different areas in a State and any reference in any such provision to the commencement of this Act shall be constructed as a reference to the coming into force of that provision in such State or, as the case may be, in such area: Provided that this Act shall be applicable to the whole of the territory to which it extends within a period of five years from the date of enactment of this Act."² The Act came into force on February 2, 2006 from Anantpur in Andhra Pradesh and initially covered 200 of the most backward districts of the country. 130 additional districts were added in

¹*Report to the first Year, 2005-2006, Ministry of Rural Development, Government of India, New Delhi, p.1*

² Section 1(3), *Mahatma Gandhi National Rural Employment Guarantee Act 2005*, Ministry of Rural Development, Government of India, pp. 1-2.

2007-2008 during the second phase of implementation. Later on the implementation of the act was spread all over the country i.e. 625 rural districts from April 1, 2008 in the third phase.

2.6 Prominent Features of the Act

Prominent features of the MGNREGA are summarized below:

- (a) Fully-grown members of a countryside household who want to do unskilled physical work are free to apply for work under the programme.
- (b) The above mentioned household will have to file a written application or orally to their local Gram Panchayat for registration.
- (c) After completion of all aspects confirmation the Gram Panchayat of concerned village will provide a Job Card to the applicant as a whole. The Job Card will consist of snapshot of all adult members of the family who want to do work as per the rules of the Act. No fee is liable for the Job Card having snap.
- (d) A Job Card holding household may apply in the form of written presentation for work to the Panchayat functionaries; by clearly mention the time and period in which the beneficiary wants to do work. The slightest period for which work is sought have to be fourteen days.
- (e) The Panchayat functionaries will give a receiving for the printed submission for providing employment, the receiving give the assurance of providing work within the time period of fifteen working days.
- (f) If the work is not issued during the prescribed time period, daily unemployment allowance, in cash has to be issued to the applicant. Responsibility of disbursement of unemployment allowance is of the State government.
- (h) Minimum, one-third of persons to whom work is allotted work have to be female beneficiaries.

- (i) The Minimum Wages Act 1948 is decided for the payment of wages as recommended for agricultural labourers in the State, unless the Centre informs a wage rate which will not be less than Rs. 60/- per day.
- (j) Distribution of remunerations has to be done within seven days and it must not extend a period of fifteen days.
- (k) Panchayat Raj Institutions have a prime importance in arrangement and execution.
- (l) Every district has to plan a shelf of proposals. The works included in the proposals must be taken from the list of approved works.

The shelf of plans has to be arranged on the foundation of precedence allocated by Gram Sabha. Minimum half of works must to be assigned to Gram Panchayats for execution. A 60:40 percent distribution of wage and material ratio has to be maintained. Contractors and involvement of manual participation transferring equipment is prohibited.

- (m) The distance of worksite from village must be in the 5 km radius of the community other wise 10 percent extra labour is payable.
- (n) Work site Basic facilities must be available at the worksites such as crèche, drinking water, shadeetc.
- (o) The Gram Sabha has to organize Social Audit at least two times in a year.
- (p) There is a requirement to develop Complaint redressal mechanisms for confirming a approachable execution procedure.
- (q) All financial and other records relating to the Scheme are to be made available to any person desirous of obtaining a copy of such records, on demand and after paying a specified fee.³

³*Report to the People*, op. cit., p.3

2.7 Institutions Role

One of the significant features of the Act is that the administrations at all stages have been involved and allotted roles in its execution. Even at the initial stage, all the three tiers of rural local management viz. Gram Panchayat, Panchayat Samiti and Zila Parishad have been assigned separate roles. Roles assigned to different stages of governments are discussed in short in this sub-section:

Role of Gram Panchayat

1. Formulate proposals at village level
2. Identify, design and execute 50 percent works
3. Establish local institutions for smooth execution
4. Evaluate and monitor execution of the scheme

Functioning of Panchayat Samati

1. Coordinate the proposals with block procedures
2. Classify probable works based on village proposals
3. Design and execute works (not mandatory)
4. Monitoring

Functioning of Zila Parishad

1. Formulate district yearly proposals
2. Formulate five-year perspective plan by taking help of village proposals
3. It also play important role in execution of works
4. Coordinate activities at District level

Role of State Government

1. Slight change in guidelines if required
2. Established Employment Guarantee Council

3. Simplifying resource flow

Role of Central Government

1. Confirm fund movement
2. Established up employment guarantee council for counseling
3. Sovereign monitoring and assessment

The Gram Sabha is the statutorily authorized established mechanism for communal involvement. Execution of the Scheme initiated from the Gram Sabha. The same also precedes the responsibility of popularizing the scheme for registration of the beneficiaries with the processes to demand works.

The Act authorises the Gram Sabha to recommend works to be taken up under the scheme, to monitor and supervise these works and conduct social audits of the execution. The responsibility of Gram Panchayat lies with the preparation of works, record-keeping of households, distributing job cards, execution and monitoring of the programme at village level. The Act recommends appointing a Gram Rojgar Sevak in every gram panchayat for this purpose. The Panchayat at middle level have an obligation to notice the scheduling, monitoring and observation at the block level. This level of Panchayat is also responsible to execute 50 per cent works under the Gram Panchayat. District Panchayat is accountable for deciding the district plans for the Act which is an inclusive plan of action for the district.

2.8 Non-Gram Panchayat Pool

The administration at state level articulates regulations with the help of guiding principle of the act to simplify the complete implementation. It establishes the State Employment Guarantee Council which works with the responsibility to give guidance for the state government related with implementation of the programme and to assess and monitor it. The Council takes the preferred works on priority at state level.

2.9 Funding

The Central Government affords the funding as discussed below:

- Total wages related with unskilled physical workers.
- The Centre government bear 3/4 part of the expenditures of material, wages of trained and half-trained beneficiaries.
- All the organizational expenditures as per mentioned by the Central Government, which will comprise with the remuneration and the allowances of the Programme Officer, supportive staff and work site facilities.
- Expenditures of the National Employment Guarantee Council.

The State Government affords the expenses of items which are discussed below:

- The State government bears one-fourth charges of material, wages of skillful and semi-skilled workers.
- Unemployment allowance if the State Government accepts its failure to offer wage employment as per prescribed time period.
- Administrative expenditures of the State Employment Guarantee Council.
Districts have committed accounts for MNREGA funds. They have submitted their applications on the basis of clearly described outlines which are helpful in distribution of funds competently on every stage and acceptable reserves may be obtainable to reply in response of any demand.

2.10 MNREGA - Paradigm Shift

MNREGA establishes an ideal modification from the earlier employment generating schemes. The Act promises a legal assurance of wage employment, i.e. it provides legal platform to the beneficiaries before filing application for work. Employment is reliant on the will power of the worker to apply for registration and attain a Job Card after that to file a written application by clearly mention the time period for which the worker wants to do work. The lawful assurance has to be pleased within the mentioned time period and this instruction is supported with the provision of unemployment allowance in case of failure in providing work.

The Act is planned to propose an motivation structure to the states for offering employment as ninety percent of the payment of wages for employment provided is endured by the Centre government and if the center government unable to provide

work on demand is a connected hindrance for the states then they suffer the double for the safety of unemployment and the payment of unemployment allowance. Former wage employment programmes were distribution based. But MNREGA is not supply based but demand based. Allocation of Supply is depend on the request of work under scheme and this offers serious motivational powers to the states to influence the Act with the completion of demand of work of the needy. It is the responsibility of the community transfer system to visualize an Annual Report on the results of the Act to be obtainable by the Central govt. to Parliament and the govt. at state level to the legislature.⁴

2.11 New Creativities of MGNREGA Functioning Guidelines, IV edition in 2013

The Functioning Strategies of the Act has been reviewed and supplied in the fourth edition. The main guidelines for functioning of the Act are discussed below:

- Reinforce temporal resources for execution of the Act: The Cluster Facilitation Teams, managing team at state level and national level, State Employment Guarantee Mission should be established for providing sustenance in arrangement of works, accomplishment and remark of the scheme. Devoted Programme Officers must be assigned at Block level with high attention of reserve category beneficiaries and are wish to have additional requirement for the works as per the scheme. The Programme Officers should not be allocating responsibilities directly.
- Correctly capture demand for work: An Interactive Voice Response System (IVRS) and verbal intrative system should be developed for facilitation of uneducated benefeciaries. Applications related with demand of work must be registered telephonically for better locking up the demand.
- Shape capability of the authorities related with implementation of the Act: System of Organizations for development of the capability of Panchayat functionaries and other officials related with execution of the Act may be identified.
- For the evaluation of duration and timing of requirement of work standard assessment may be conduct.

⁴ *Report to the People*, Ibid. pp.4-5.

- Ward Sabha, the Gram Sabha and Gram Panchayat fulfill their responsibility in finalizing priority and sanction of all works.
- List of permissible works is extended.
- A ratio of 60:40 concerned with wage and material costs must be kept at gram panchayat level in execution of all works by gram panchayat and it must be followed for all other works executed by all other agencies either it related at the Block/ Intermediate Panchayat level.
- Disbursement of wages of the workers on piece rate basis: To develop surety that the beneficiaries receive payment for their labor, payment of their wages shall be calculated on the basis of work out-turn.

2.12 The National Rural Employment Guarantee Act: Programme Implementation

Effective enactment of any scheme needs positive devices. Mahatma Gandhi National Rural Employment Guarantee Act also progressed specific mechanism which is discussed below:

A. Statutory Institutional Mechanisms

(i) Central Council: According to Section 10, part 1 of the esteemed Act the Central Employment Guarantee Council (CEGC) was constituted. Central Employment Guarantee Council Rules 2006 were notified on dated 25 May 2006 and established as per notification on dated September 22, 2006. The Council guidelines the government on different issues related with better execution of the Act. The Council also evaluates the monitoring and grievance redressal mechanism time to time and recommends betterments. Union Minister for Rural Development is the chairman of the Council.

(ii) National Fund: According to Section 20, part 1 of the Act, a National Employment Guarantee Fund (NEGF) has to be constituted. This fund which is established for the Act is non-lapsable fund in nature and it has to be utilized as per rules of the Act. The rules for this section were notified on dated January 2, 2007.⁵

⁵. Report of the Third Year, 2007-2008, *Mahatma Gandhi National Rural Employment Guarantee Act 2005* Ministry of Rural Development, Government of India, New Delhi, p. 6.

(iii) State Councils: As per Section 12, part 1 of the Act, every state Government has to establish a State Employment Guarantee Council (SEGC).

The responsibilities and roles of the State council shall comprise the following aspects-

(1) The Council gives advice to the State government related with different aspects of the Scheme and execution of the programme at state level;

(2) Defining the desired works;

(3) Recommending improvements for revising the monitoring and redressal mechanisms after a specific time period;

(4) The Council encouraging the broadest probable determination of information related with the Act and the Schemes;

(5) The State Council monitor the execution of the Act at State level and coordinating such implementation with the Central Council;

(6) The council frames the progress report yearly which is presented in the State Legislature by the concerned government;

(7) The council performs the other responsibilities assigned by centre or state government.⁶

B. Communication and Awareness Generation

During execution of any programme, communication plays a critical role in receiving effective and well-organized results. The Information Educational and Communication (IEC) tactics consist of newspapers, television and radio, pamphlets and brochures which help in developing awareness. The State government conducts the meeting of Gram Sabha to impart important features related with the scheme.

The *Rozgar Jagrookta Puruskar* had been announced to recognize distinguish supports by Civil Society Organisations at all the levels to produce attentiveness about rules and prerogatives which guaranteeing obedience with executing process.⁷

⁶ Section 12(3), op. cit. p.6.

C. Operational Systems

(i) Arrangement of Supplementary Enthusiastic Personnel for the Act

Due to the examples of prior employment generation schemes the central government has announced different methods to sustain the administration and execution of the scheme. According to the Act, the government at center level offers support for organizational expenditures up to a borderline as decided by the Centre. The Ministry of Rural Development has sanctioned permission to use four per cent budget of the total budget to be made as managerial cost supporting resource help for positioning complementary staffs for execution such as: the Gram Rozgar Sahayak at the gram panchayat level and Programme Officer, engineers, IT and accounts personnel at the block Level.

(ii) Establishment Capacity Building at the State Level

The arrangement of training of employees at different levels is also a crucial aspect for firming up administrative systems. The necessities of training are significant at all stages which consist of Programme functionaries, PRIs and the native observance committees. The National and State institutions related with rural development facing many difficulties in organizing training programmes having consistent content and to attain necessities of training at war level deprived of compromise with quality. Available feedback is also taken into consideration with the procedures for the existing rotations of training.

(iii) Management Information System

Management Information System with the website www.nrega.nic.in was generated to make statistics transparent and display it in a way that it is equally reachable to everyone who wants to know it. States accepted responsibility of creation of data base at the block and district level. It is a basic level database and having inner checks for confirming reliability and

⁷ Report of the Third Year, op. cit., p. 6.

conformity to normative ways. All decisive aspects get supervised in community platform:

- a) Prerogative data and documents related to the worker's such as registration, Job Cards, muster Rolls.
- b) Financial indicators such as funds available and used, the rough aggregate of fund consumption to examine the amount used as wages, resources and management of funds. All technically sound statistics display on Management Information System which is beneficial to increase transparency and the same information is helpful in cross checking of accounts. The information related to data is helpful in preparation of reports related to the scheme. The aim is to ensure connectivity at the Block level on priority and wherever possible, at the Gram Panchayat level.⁸
- c) Employment demanded and provided,
- d) Data related to work selection with its implementation together with the shelf of permitted and authorized works, work estimates and measurement.

(iv) Programme Review

The position of implementation of MNREGA has been frequently reviewed at the level of Minister and Secretary, Union Ministry of Rural Development through the Regional Performance Review Committee.

2.14 Pillars of Transparency and Accountability

There are the pillars around which transparency and accountability devices have been constructed:

I. Pro-active Disclosure: Access to regular, trustworthy and appropriate information is an important pre-requisite for accountability.

- All information related with the Act is in the public domain.

⁸Report of the Third Year, op.cit., p.7

- The pro-active disclosure comprises (a) presentation of all the information in short form with the help of display boards (b) by taking help of loud reading (c) with the help website. All records will be accessible for authentications as per the rules of RTI Act.
- The copies of the records will be available at no more cost as comparison with the cost of making copies and order the providing of copies applied for as soon as possible but ordinarily in normal case within 15 days.

The process of pro-active disclosure will usually comprise the subsequent ways:

- The necessary information related with the scheme verbally presented according to the norms of the act
- The formation of painted panels at recommended sites and in the decided frame.
- The printing of information by taking help of newspaper advertisements, with the help of press notes, the publishing of brochures ordinarily or by taking help of norms as per right to information act.
- By taking help of broadcasting with the help of audio-visual media such as T.V.
- By displaying information on notification panels at all the three stages.
- The main information should be made accessible on the website. The use of internet shall be cost less and easily admittance to the www.nrega.nic.in whereas all the much of the statistics as recommended in the Regulations of the act, together with the summaries and complex information, will be updated every day. All the State Govt. and the Central Govt. shall work in the way of keeping an online position of information, related to expenditures and disbursements.
- Restructured figures of registration, details for the request of work, figures of job cards provided, details of the persons who applied for work and the no. of days for which work provided, particulars of capitals received and utilized, information of expenses done with the help of bank or post office accounts, details of works approved and their direction of importance at the Gram Panchayat level and

information about total disbursement on that work, period of work, person-days generated, information provided by native observance committees and merging of attendance registers and bills of every work completed, should be made available for public in the recommended format of all offices involved in implementing MNREGA.

II. Grievance Redressal

- **Complaint:** According to Section 23 part 6 of Mahatma Gandhi National Rural Employment Guarantee Act that any problem referred straight or in direct way submit to the Programme Officer in writing with all identification proofs and signature suggesting as a violation during implementation of the Act, including any objection transferred to him/her through writing, with the help of Grievance Record, Helpline, Social Audit or another sources, will be supposed a “complaint.” Any violation highlighted against the rules of Transparency and Accountability also considered as a complaint under Section 23(6) of the Act.
- **Maintaining Complaint record:** The entry of all grievances shall be done instantly in the Complaints register and receiving issued for evidence to the applicant.
- **Disposal of Complaint:** Any complaint which relate with authority of other Programme Officer such as any complaints related with violation during implementation of the Act by Panchayat functionaries, shall be disposed of by the PO within the prescribed time period of 30 days, under Section 23(6) of the Act. In the circumstance of any complaint related to any other officer, after completing the initial enquiry, it is the responsibility of the Programme Officer to farward the problem to concerned person within a week by informing the complainant.
- **Failure to dispose:** In case of delay in disposal of any complaint during the mentioned time period it will be measured as disobeying of the Act by the Programme Officer and the provisions of punishment are applicable on such authority under Section 25 of the Act. Complaints against such failure will be filled to the Appellate Authority for its solution.

- Action on corruption: If any complaint related with corruption, defalcation or forgery, it is the responsibility of the Programme Officer after completion of initial investigation as per prescribed time of a week, the PO finds primary indication of such irregularities, he or she shall initiate the procedure for retrievals and the filing of a First Information Report (FIR) against the person who is responsible for that.
- Appeals: District Project Coordinator, the Divisional Commissioner-MNREGA or the State Commissioner-MNREGA is the Appellate authorities for the solution of any appeal.
- Disposal of appeals: The responsibility of disposal of complaints under appeals lies with the Appellate Authority and “references” prepared by the Programme Officers after investigation. The Appellate Authority shall issue a charge sheet and give a chance for a hearing to the person concerned on the basis of appeals. All appeals and references shall be disposed of within the period of one month.
- Due process: The Appellate Authority shall follow due process during the disposal off an appeal and the authority give chance to express the views to both the complainant and the person against whom the complaint is filed.
- Fines: In case the Appellate Authority declare any one responsible for violation as per section 25 of the Act , during the disposal of any ‘reference’ or appeal, he/she will force a fine of Rs. 1,000 or more than that. In case of government officials, the fine shall be deducted from his salary.
- Supplementary complaint resolution mechanisms: Within the regular series of facility of the MGNREGA, Programme Officer is the competent authority for solving any complaint concerned with the Gram Panchayat, to the District Programme Coordinator is at Block level and the Commissioner MGNREGA at district level. On the other hand, the administrative machinery will have a responsibility to take action on the complaint faced by them and dispose of all the complaints in the time duration of fortnight. The District Programme Coordinator will establish a “Dedicated Transparency Cell.” The role of the transparency cell will provide help-lines for guidance to the complainants. It also provides legal help and arranges easy way of understanding web-based complaint systems; organize Rozgar Melas to confirm that there are rapid and

effective internal grievance redressal mechanisms. The “Dedicated Transparency Cell” will have an Officer and an Assistant. These officers will not be the member of implementation team of MGNREGA. The expenditures of the “Dedicated Transparency Cell” arranged from the governmental expenses.

III Social Audit:

In India, social audit was imitated by Mazdoor Kisan Shakti Sangathan(MKSS)⁹ in its present form to check widespread corruption in draught relief works in Rajasthan in the mid-1990s. The basic purpose of the social audits is to confirm communal answerability in the enactment of the project, laws and policies. In a simple form, social audit is a public assembly where all the details of the plans are scrutinized. However, Social Audit can also be understood in a wider sense, as a constant process of public vigilance. According to Section 17 of the Act, there is a provision of regular ‘Social Audits’ which is helpful in the development of transparency and accountability in implementation of the Scheme. The Sub-section (2e) of Section 31 of the Act 2005 orders that the Central Government can change the rules of the Act as per requirement of better implementation of the scheme.

SOCIAL AUDIT PROCESS

At the starting of the year the Social Audit Unit shall maintain an annual calendar to organize atleast one social audit half yearly in each Gram Panchayat and the same information shall be sent to all the District Programme Coordinators for making essential arrangements. The social audit will be accepted in a surprised manner in whole country.

MNREGA Functioning Procedures 2013 for Social Audit:

- The information impart by Gram Sabha to all the beneficiaries and the villagers about directing social audit by the resource persons and the Programme Officer to achieve maximum involvement of the villagers.
- Before at least fortnight period of the day of Social Audit in Gram Sabha meeting, the Social Audit Unit shall be provided all the significant material

⁹ . MKSS was set up in 1990 to strengthen participatory processes and works with workers and peasants in the villages of central Rajasthan. MKSS has conducted several jansunwais (a public hearings) a form of social audit.

such as register having records of job cards registers , registers related and histories of all executing organizations by the Programme Officer (PO) with i.e. Job Card register, employment register, work register, resolution passed by gram sabha, copies of the permissions, work estimates, work origination order, attendance register issue and acknowledgment register, proofs of wage payment, materials – bills and receipts of every work, M.B of every work, particulars of action taken report of earlier social audits, grievances details, all the brochures to complete the social audit effectively.

- For smooth functioning of social audit by Gram Sabha, there is a provision of positioning a resource persons by Social Audit Unit, along with that the main shareholders shall authenticate the following:
 - The verification of attendances in attendance registers and total wages paid in that particular time with the help of contacting the workers whose attendance is mentioned in that attendance register.
 - Physical appearance of the work done, its superiority and consumer pleasure in efficacy of assets which may be related with land of a particular worker.
 - The resource persons also authenticate the financial records included in cash book, bank statements to highlight the accuracy and consistency of financial report.
 - The work site and evaluating the quantity with reference to records.
 - The notices, receipts or other concerned records used for obtaining the materials to testify such achieving was as per the approximation, Any other expense made by the implementing agency from the funds of the scheme.
 - The rules have been properly used during painting the walls by showing all the details of wages paid to the workers and the particulars contained therein are an accurate image of the records as they displayed on the web site i.e. www.nrega.nic.in and at the block and panchayat office.
- To organize a social audit process, a Gram Sabha meeting shall be organised to debate the results of the authorization exercise and also to review the passivity on transparency and accountability, satisfaction of the honesties and rights of the workers under the scheme and exact consumption of funds. The

Gram Sabha shall be assembled in an impartial role. The gram sabha meeting shall be managed by an aged villager who is not a member of implementing agency. Results and determinations will be put to voting. However, uncooperative opinion must be documented in the minutes. At the beginning of the social audit gathering, action Taken Reports of the prior Social Audit discussed at the beginning of the meeting. The questions arise from the participants of social audit and all the functionaries satisfied them by giving proper answers. For the smooth process and having check on social audit meeting, it shall be supervised by the Programme Coordinator working at district level.

- All selected fellows of Panchayats related with implementation of the schemes which include the staff of the Civil Society Organisations, the Self Help Groups and distributing agencies also represent their participation in the meeting of social audit.
- On the podium of the Gram Sabha the villagers shall find an opportunity to find answers of all queries from the implementing authorities. It will also provide a podium to any person who has any involvement to make and present related information.

MGNREGA Operational Guidelines 2013 for recording of social audit meetings:

- In the meeting of Social Audit written records should be maintained and evidence should be assembled for all disputes raised.
- The whole process of the Social Audit meeting shall be visually recorded compressed with the help of latest technology and uploaded all the video's on official site of nrega without editing. The video recording will be uploaded in the presence of the District Programme Coordinator.
- Native language should be used by the Unit of social audit in preparation of the reports of meeting. The president of the social audit unit must counter-sign the reports of that specific social audit Gram Sabha. A photocopy of the social audit report must be exhibited on the display board of that Gram Panchayat for a minimum period of a week.

- The records regarding of social audit will comprise two lists. One of it concerned with the complaints require redressal and another one list of social audit results that require criminal investigation. Side by side the the cases related with crime should go to the obligatory consultant to lodge FIR. All complaints must be register under the designated authority at the District level and for dispose of and necessary action at Block level.
- The information about the Action Taken Report related with the disputes raised up in the meeting of Gram Sabha shall be imparted to the Social Audit Unit and the individual whose criticism has been mentioned in the report.
- To organize a conversation on important issues concerned with implementation of the Act the State shall provide a podium at Intermediate Panchayat level for Panchayat functionaries and members of Gram Panchayat. The equivalent platform shall be provided at the District level for members of Block Samiti. The State Government shall lay down the time period of these meeting to assure that such meetings are organised at systematic gap. The Officers nominated by District Programme Coordinator shall moderate such assemblies at both the levels. Report of the meeting shall be submitted by labeled official to State Employment Guarantee Council¹⁰.

Minutest List of Documents for Pro-active Disclosure

The assurance towards the direction of transparency and the RTI can be review by Pro-active disclosure of related papers of the Act which is a significant feature of the Act. A preliminary list of related documents is given below. The list is not comprehensive but it should be measured as a significant minimum.

(1) Pro-active Disclosure at the Gram Panchayat Level

- Details of the Employment Register
- Summary of the Registration Applications and register concerned with issuing job cards.
- Summaries of the Muster rolls due for payment and unemployment allowance
- Details related with the works of all executing Agencies including work orders

¹⁰ <http://arwal.bih.nic.in/NREGA.html> visited on 20 April 2014.

- Display Weekly information in Summarize manner and district-wise rate agenda
- Names of the Observance and Checking Team members
- Summary of M.B with particulars of work distribution
- Present agenda of work applications
- Summary of specific dimensions

(2) Pro-active Disclosure at other stages of execution

1. Intellectual details of the Labour Budget prepared at District level
2. Practical and managerial calculations related with the Shelf of Project
3. View Strategies through online source having yearly plan
4. Declaration of deposit concerned with employment Surety
5. Abstract having information about yearly work Strategy and financial requirement
6. Abstract of Financial Audit and Action Taken Reports
7. Information regarding Social Audit Reports
8. Operation Documentation proof of utility of the project and its completion
9. Monthly assessment of accounts
10. Particulars of Technical Calculations
11. Short information related with Grievance Redressal Record
12. Complete information about Bills and Material
13. List of Enquiries directed
14. Proposals and all brochures related to procuring
15. Summarization of the Calculation and assessment reports

Detailed Violations of the Act as per Section 25

The loopholes discussed below shall routinely be preserved as violations of the Act under Section 25:

- Denial to receive a request for registration.
- Rejection of the request to issue a job card to a suitable beneficiary.
- Negation to issue receiving for a work application.
- Snub to give work in the prescribed time as per the act.
- Denial towards the disbursement of the wages according to prescribed time period.
- Deny for paying the unemployment allowance according to necessities of the Act.
- Refusal to mark necessary entries in job cards during payment of wages.
- Denial to follow the Transparency and Answerability Rules.
- Rejection to follow the Schedule II which is concerned with providing compulsory worksite facilities.

- Denial to conduct regular social audit.
- Denial to follow the priority list of projects related to the Gram Sabha.
- Denial to file any complaint.

It is concern of the State Government to fix accountability for proper implementation of all the duties. Any grievance made by any beneficiary who produces these violations shall be stated by the Programme Officer or any other investigative expert to the Appellate Authority, as per the Grievance Redressal Rules¹¹.

¹¹ http://nrega.nic.in/circular/draft_transparency_rules.pdf visited on 11 July 2014.