

THE MAHARASHTRA EMPLOYMENT GUARANTEE ACT, 1977

[Text as on 17th April 2026]

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1. Amended by Mah. 24 of 1980 (24-11-1980)¹
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5. Amended by Mah. 27 of 1991 (30-12-1991)
6. Amended by Mah. 26 of 1993 (01-03-1992)
7. Amended by Mah. 06 of 1995² (07-10-1993)
8. Amended by Mah. 51 of 2006³ (31-10-2006)
9. Amended by Mah. 05 of 2008⁴ (22-02-2008)
10. Amended by Mah. 26 of 2014 (25-07-2014)

¹ Maharashtra Ordinance No. XV of 1980 was replaced by Mah. 24 of 1980, s. 5.

² Section 3 of Mah. 6 of 1995 reads as under :—

“3. Validation of execution of contracts on Schedule Contracts System.— Notwithstanding anything contained in sub-section (2) of section 7 of the principal Act, every contract for gorge filling and waste-weir component of work of percolation and minor irrigation tanks on behalf of the State Government under the Scheme, on the basis of Schedule Contracts System executed during the period commencing on the 7th October 1993 and ending on the date of publication of this Act in the *Official Gazette*, shall be deemed to be, and shall be deemed always to have been, validly executed in accordance with law, as if the provisions of section 7 of the principal Act, as amended by this Act, were in force at all material times when such contract was executed.”

³ Maharashtra Ordinance No. XIII of 2006 was repealed by Mah. 51 of 2006, s. 12.

⁴ Maharashtra Ordinance No. II of 2008 was repealed by Mah. 5 of 2008, s. 16.

Note.- The date mentioned in the brackets indicates the date of commencement of the Act.

MAHARASHTRA ACT No. XX OF 1978¹

[THE MAHARASHTRA EMPLOYMENT GUARANTEE ACT, 1977.]

[This Act received the assent of the President on the 1st October 1978, the assent was first published in the *Maharashtra Government Gazette*, on the 3rd October 1978.]

An Act to make effective provision for securing the right to work by ²[guaranteeing employment to every household whose adult members volunteer to do unskilled manual work in rural areas] in the State of Maharashtra.

WHEREAS it is expedient to make effective provision for securing the right to work laid down in article 41 of the Constitution of India by ³[guaranteeing employment to every household whose adult volunteer to do unskilled manual work in rural areas] in the State of Maharashtra;

AND WHEREAS it is necessary to engage such adult persons on works which would bring into being durable assets for the benefit of the community and the economy;

AND WHEREAS it is further necessary to provide for continuing employment of surplus rural manpower in cottage, village and small industries and in agro-industries;

AND WHEREAS it is also necessary to make certain supplemental, incidental and consequential provisions ; it is hereby enacted in the Twenty-eighth Year of the Republic of India as follows :—

⁴[CHAPTER-I

PRELIMINARY]

1. Short title, extent and commencement.— (1) This Act may be called the Maharashtra Employment Guarantee Act, 1977.

⁵[(2) It extends to the whole of the State of Maharashtra.]

(3) It shall come into force in all the areas to which it extends on such ⁶date as the State Government may, by notification in the *Official Gazette*, appoint.

2. Definitions.— In this Act, unless the context otherwise requires,—

⁷[(a) “adult” or “adult person” means a person who has attained the age of eighteen years;

(a-1) “applicant” means the head of a household or any of its adult members who has applied for employment under the Scheme;

(a-2) “Block” means a community development area within a district comprising of a group of Gram Panchayats;]

⁸[(a-1) “Central Act” means the Mahatma Gandhi National Rural Employment Guarantee Act, 2005 (42 of 2005);]

⁹[(a-2) “Central Council” means the Central Employment Guarantee Council constituted under sub-section (1) of section 10 of the Central Act ;]

(b) “the Committee” means the District Level Committee, or, as the case may be, the Panchayat Samiti Level Committee, constituted under section 5;

¹ For Statement of Objects and Reasons, See *Maharashtra Government Gazette*, 1977, Part V, Extra, p. 179.

² These words were substituted for the words “guaranteeing employment to all adult persons who volunteer to do unskilled manual work in rural areas” by Mah. 26 of 2014, s. 2.

³ These words were substituted for the words “guaranteeing employment to all adult persons who volunteer to do unskilled manual work in rural areas” by Mah. 26 of 2014, s. 3.

⁴ This heading was inserted by Mah. 26 of 2014, s. 4.

⁵ This sub-section was substituted by Mah. 26 of 2014, s. 5.

⁶ 26th January 1979, vide G. N., P. D., No. EGS. 1077/87/EMP-5, dated 25th January 1979.

⁷ These clauses were substituted for clause (a) by Mah. 26 of 2014, s. 6(1).

⁸ Clause (a-1) was substituted by Mah. 26 of 2014, s. 6(2).

⁹ Clause (a-2) was inserted by Mah. 51 of 2006, s. 2(a).

¹[(b-1) “District Programme Co-ordinator” means an officer of the State Government designated as such under sub-section (1) of section 6-1A, for implementation of the Scheme in a district;

(b-2) “Gram Panchayat” means a panchayat constituted under the Maharashtra Village Panchayats Act (III of 1956);

(b-3) “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;]

²[* * *]

³[(d) “implementing agency” includes any Department of the State Government, a Zilla Parishad, Panchayat Samiti, Gram Panchayat or any local authority or Government undertaking authorized by the State Government to undertake the implementation of any work under the Scheme;]

(e) “implementing officer” means the highest officer of the implementing agency in the District or any officer subordinate to him to whom any of the powers or duties of the agency have been entrusted ;

⁴[(e-1) “Joint District Programme Co-ordinator” means an officer of the State Government designated as such under sub-section (4) of section 6-1A, for implementation of the Scheme in a district;

(e-2) “Joint Programme Officer” means an officer appointed under sub-section (1) of section 6-1B, for implementing the Scheme;]

⁵[(e-1) “minimum wage” means the minimum wage fixed for agricultural labourers for the relevant Zone by the State Government under section 3 of the Minimum Wages Act, 1948 (II of 1948);]

⁶[(e-2) “MGNREGS State Fund of Maharashtra” means the Mahatma Gandhi National Rural Employment Guarantee Scheme State Fund of Maharashtra constituted under section 12-A;]

⁷[(f) “Panchayat Samiti area” means the local area of a Block constituted under section 5 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 (Mah. V of 1962);]

(g) ⁸[* * *]

⁹[(g-1) “preferred work” means any work which is taken up for implementation on a priority basis under a Scheme;]

(h) “productive works” means any works which, in the opinion of the State Government, will directly or indirectly contribute to the increase of production, or the absence of which will inhibit the increase of production;

(i) “prescribed” means prescribed by rules made under this Act;

¹⁰[(i-a) “Programme Officer” means an officer appointed under sub-section (1) of section 6-1B, for implementing the Scheme;

¹ These clauses were inserted by Mah. 26 of 2014, s. 6(3).

² Clause (c) was deleted by Mah. 27 of 1991, s. 2.

³ Clause (d) was substituted by Mah. 26 of 2014, s. 6(4).

⁴ These clauses were inserted by Mah. 26 of 2014, s. 6(5).

⁵ Clauses (e-1) was inserted by Mah. 51 of 2006, s. 2(b).

⁶ Clause-s (e-2) was inserted by Mah. 26 of 2014, s. 6(6).

⁷ Clause (f) was substituted by Mah. 26 of 2014, s. 6(7).

⁸ Clause (g) was deleted by Mah. 26 of 2014, s. 6(8).

⁹ Clause (g-1) was inserted by Mah. 26 of 2014, s. 6(9).

¹⁰ These clauses were inserted by Mah. 26 of 2014, s. 6(10).

(i-b) “project” means any work taken up under a Scheme for the purpose of providing employment to applicants;]

¹[(j) “rural area” means any area in the State except the urban area within the meaning of clause (m-1) of this section and those covered by any urban local body or a cantonment board established or constituted under any law for the time being in force;]

²[(k) “Scheme” means the Employment Guarantee Scheme prepared and published under section 3-A;]

³[(l) “State Council” means the Maharashtra State Employment Guarantee Council constituted under section 4 ;

(m) “unskilled manual work” means any physical work which any adult person is capable of doing without any skill or special training ;]

⁴[(m-1) “urban area” means the local area of a “C” Class Municipal Council or a Nagar Panchayat constituted under the Maharashtra Municipal Councils, Nagar Panchayats and Industrial Townships Act, 1965 (Mah. XL of 1965);]

⁵[(n) “wage rate” means the wage rate referred to in section 3-C;]

(o) “Zilla Parishad” means the Zilla Parishad established under section 6 of the Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 (Mah. V of 1962).]

⁶[CHAPTER II

GUARANTEE OF EMPLOYMENT IN RURAL AREAS]

⁷[3. **Guarantee of rural employment to households.**— (1) Adult members of every rural household who volunteer to do unskilled manual work in the rural areas shall have a right to work. The State Government shall, in the rural area, provide work to every household whose adult members volunteer to do unskilled manual work, as guaranteed under sub-section (1) of section 3 of the Central Act, in accordance with the Scheme made under this Act.

(2) The State Government shall make provisions for securing work to every adult member of a household under the Scheme beyond the period specified in sub-section (1) of section 3 of the Central Act.

(3) Every person who has done the work given to him under the Scheme shall be entitled to receive wages at the wage rate for each day of work.

(4) Save as otherwise provided in this Act, the disbursement of daily wages shall be made on a weekly basis or in any case not later than a fortnight after the date on which such work was done.]

⁸[CHAPTER III

EMPLOYMENT GUARANTEE SCHEMES AND UNEMPLOYMENT ALLOWANCE

3-A. Employment Guarantee Scheme for rural areas.— (1) For the purposes of giving effect to the provisions of section 3, the State Government shall, by notification in the *Official Gazette*, make a Scheme, for providing guaranteed employment in a financial year to every household in the rural areas covered under the Scheme as provided under section 3 and whose adult members, by application, volunteer to do unskilled manual work subject to the conditions laid down by or under this Act or in the Scheme.

1 Clause (j) was substituted, by Mah. 26 of 2014, s. 6(11).

2 Clause (k) was substituted by Mah. 26 of 2014, s. 6(12).

3 Clause (l), (m) and (n) were added by Mah. 51 of 2006, s. 2(c).

4 Clause (m-1) was inserted by Mah. 26 of 2014, s. 6(13).

5 These clauses were substituted for clause (n) by Mah. 26 of 2014, s. 6(14).

6 This heading was inserted by Mah. 26 of 2014, s. 7.

7 Section 3 was substituted by Mah. 26 of 2014, s. 8.

8 This heading and sections 3-A to 3-F were inserted by Mah. 26 of 2014, s. 9.

(2) The State Government shall publish a summary of the Scheme made by it in at least two local newspapers, one of which shall be in a vernacular language circulating in the area or areas to which such Scheme shall apply, until then the Scheme in operation will continue.

(3) The Scheme made under sub-section (1) shall provide for the minimum features specified in Schedule II.

(4) Every Scheme made under this Act shall be laid, as soon as may be, after it is made, before each House of the State Legislature.

3-B. Conditions for providing guaranteed rural employment and facilities.— (1) The State Government may, without prejudice to the conditions specified in Schedule III, specify in the Scheme the conditions for providing guaranteed rural employment under this Act.

(2) The persons employed under any Scheme made under this Act shall be entitled to such facilities not less than the minimum facilities specified in Schedule III.

3-C. Wage rate.— (1) The wage rate specified by the Central Government under section 6 of the Central Act shall be the wage rate for the purposes of this Act.

(2) Until such time as a wage rate is fixed under sub-section (1), the minimum wage fixed by the State Government under section 3 of the Minimum Wages Act, 1948 (11 of 1948), in its application to the State of Maharashtra, for agricultural labourers, shall be considered as the wage rate applicable to that area.

3-D. Payment of unemployment allowance.— (1) If an applicant is not provided employment within fifteen days of receipt of his application seeking employment or, from the date on which the employment has been sought in the case of an advance application, whichever is later, he shall be entitled to a daily unemployment allowance in accordance with this section.

(2) Subject to such terms and conditions of eligibility as may be prescribed and subject to the provisions of this Act and the Schemes and the economic capacity of the State Government, the unemployment allowance payable under sub-section (1) shall be paid to the applicants of a household, subject to the entitlement of the household at such rate as may be specified by the State Government, by notification in the *Official Gazette*, in consultation with the State Council:

Provided that, no such rate shall be less than one-fourth of the wage rate for the first thirty days during the financial year and not less than one-half of the wage rate for the remaining period of the financial year.

(3) The liability of the State Government to pay unemployment allowance to a household during any financial year shall cease as soon as—

(a) the applicant is directed by the Gram Panchayat or the Programme Officer to report for work either by himself or depute at least one adult member of his household; or

(b) the period for which employment is sought comes to an end and no member of the household of the applicant had turned-up for employment.

(4) The unemployment allowance payable to the household of an applicant jointly shall be sanctioned and disbursed by the Programme Officer or such local authority (including the Zilla Parishad, Panchayat Samiti or Gram Panchayat) as the State Government may, by notification in the *Official Gazette*, authorize in this behalf.

(5) Every payment of unemployment allowance under sub-section (1) shall be made or offered not later than fifteen days from the date on which it became due for payment.

(6) The procedure for payment of unemployment allowance shall be such as may be prescribed.

3-E. Non-disbursement of unemployment allowance in certain circumstances.— (1) If the Programme Officer is not in a position to disburse the unemployment allowance in time or at all for any reason beyond his control, he shall report the matter to the District Programme

Co-ordinator and announce such reasons in a notice to be displayed on his notice board and the notice board of the Gram Panchayat and such other conspicuous places as he may deem necessary.

(2) Every case of non-payment or delayed payment of unemployment allowance shall be reported in the annual report submitted by the District Programme Co-ordinator to the State Government alongwith the reasons for such non-payment or delayed payment.

(3) The State Government shall on a report by the District Programme Co-ordinator, take all measures to make the payment of unemployment allowance reported under sub-section (1) to the concerned household as expeditiously as possible.

3-F. Disentitlement to receive unemployment allowance in certain circumstances.— An applicant who,—

(a) does not accept the employment provided to his household under a Scheme; or

(b) does not report for work within seven days of being notified by the Programme Officer or the implementing agency to report for the work; or

(c) continuously remains absent from work, without obtaining a permission from the concerned implementing agency for a period of more than one week or remains absent for a total period of more than one week in any month,

shall not be eligible to claim the unemployment allowance payable under this Act for a period of three months but shall be eligible to seek employment under the Scheme at any time.]

¹[CHAPTER IV

IMPLEMENTING AND MONITORING AGENCIES]

²[**4. State Employment Guarantee Council.**— (1) For the purposes of regular monitoring and reviewing the implementation of this Act, the State Government shall constitute a State Council to be known as “the Maharashtra State Employment Guarantee Council” with a Chairperson and such number of official members as may be determined by it and not more than fifteen non-official members nominated by the State Government from *Panchayat Raj* institutions, organisations of workers and disadvantaged groups :

Provided that, not less than one-third of the non-official members nominated under this sub-section shall be women :

Provided further that, not less than one-third of the non-official members shall be belonging to the Scheduled Castes, the Scheduled Tribes, the Other Backward Classes and Minorities.

(2) The terms and conditions subject to which the Chairperson and members of the State Council may be appointed and the time, place and procedure of the meetings (including the quorum at such meetings) of the State Council shall be such as may be prescribed.

(3) The duties and functions of the State Council shall include,—

(i) advising the State Government on all matters concerning the Scheme and its implementation ; determining and preparing the list of the preferred works ;

(ii) reviewing the monitoring and redressal mechanisms, from time to time, and recommending improvements ; promoting the widest possible dissemination of information about the Act and the Schemes made thereunder ;

(iii) monitoring the implementation of this Act and the Schemes ;

(iv) preparing the annual report to be laid before the State Legislature by the State Government;

(v) any other duty or functions as may be assigned to it by the State Government.

¹ This heading was inserted by Mah. 26 of 2014, s. 10.

² Section 4 was inserted by Mah. 51 of 2006, s. 4.

(4) The State Council shall have the power to undertake an evaluation of the Schemes and for that purpose to collect or cause to be collected statistics pertaining to the rural economy and the implementation of the Schemes.]

¹[(5) The State Council may constitute committees for discharging its functions, in such manner as may be prescribed.]

5. District and Panchayat Samiti Level Committees and their functions.— (1) The State Government shall constitute a District Employment Guarantee Committee in every District and a Panchayat Samiti Employment Guarantee Committee in every Panchayat Samiti area. ²[On every District Level Committee and Panchayat Samiti Level Committee at least two members shall be appointed from the persons belonging to the Scheduled Castes, Scheduled Tribes and Minorities and two members shall be from the persons who have been employed on the works of the Scheme :

Provided that, at least one member of such Committees shall be a woman.]

(2) These Committees, shall, within their respective jurisdictions, ³[* *] review the implementation of the Scheme, from time to time, and shall suggest ⁴[to the District Administration] ⁵[* *] such steps as in their opinion are necessary for a more effective implementation of this Act. ⁶[* *]

(3) Every District Level Committee shall co-ordinate the working of the Panchayat Samiti Committees in the District.

⁷**6. Principal authorities for planning and implementation of Schemes.**— (1) The Zilla Parishad at the District level, the Panchayat Samiti at the Block level and the Gram Panchayat at the Village level shall be the principal authorities for planning and implementation of the Schemes made under this Act.

(2) The functions of the Zilla Parishad shall be,—

(a) to finalise and approve blockwise shelf of projects to be taken up under a programmes under the Scheme;

(b) to supervise and monitor the projects taken up at the Block level and District level; and

(c) to carry out such other functions as may be assigned to it by the State Council, from time to time.

(3) The functions of the Panchayat Samiti shall be,—

(a) to approve the Block level plan for forwarding it to the Zilla Parishad for final approval;

(b) to supervise and monitor the projects taken up at the Gram Panchayat and Block level; and

(c) to carry out such other functions as may be assigned to it by the State Council, from time to time.

(4) The District Programme Co-ordinator and the Joint District Programme Co-ordinator shall assist the Zilla Parishad in discharging its functions under this Act and any Scheme made thereunder.

1 This sub-section was inserted by Mah. 26 of 2014, s. 11.

2 This portion was substituted for the portion beginning with the words “On every District Level Committee” and ending with the words “appointed from the non-official members thereof.” by Mah. 26 of 2014, s. 12(a).

3 The words “supervise and” were deleted by Mah. 26 of 2014, s. 12(b)(i).

4 These words were substituted for the words “to the State Government,” by Mah. 26 of 2014, s. 12(b)(ii).

5 The words “and the Council” were deleted by Mah. 27 of 1991, s. 4.

6 The portion beginning with the words “The Collector and the Samiti Officers” and ending with the words “made by the Committees.” were deleted by Mah. 26 of 2014, s. 12(b)(iii).

7 These sections were substituted for section 6 by Mah. 26 of 2014, s. 13.

6-1A. District Programme Co-ordinator and Joint District Programme Co-ordinator.— (1) The Collector of the district or any other district level officer of appropriate rank as the State Government may decide, shall be designated as the District Programme Co-ordinator for the implementation of the Scheme in the district.

(2) The District Programme Co-ordinator shall be responsible for the implementation of the Scheme in the district in accordance with the provisions of this Act and the rules made thereunder.

(3) The functions of the District Programme Co-ordinator shall be,—

(a) to assist the Zilla Parishad in discharging its functions under this Act and any Scheme made thereunder ;

(b) to consolidate the plans prepared by the Blocks and project proposals received from other implementing agencies for inclusion in the shelf of project to be approved by the Zilla Parishad ;

(c) to accord necessary sanction and administrative approval, wherever necessary ;

(d) to co-ordinate with the Programme Officers functioning within his jurisdiction and the implementing agencies to ensure that the applicants are provided employment as per their entitlements under this Act ;

(e) to review, monitor and supervise the performance of the Programme Officers ;

(f) to conduct periodic inspection of the works in progress ; and

(g) to redress the grievances of the applicants.

(4) The Chief Executive Officer of Zilla Parishad or any other district level officer of appropriate rank as the State Government may decide, shall be designated as the Joint District Programme Co-ordinator. The Joint District Programme Co-ordinator shall assist the District Programme Co-ordinator, in implementation of the Scheme and carrying out his functions under this Act and the Scheme made thereunder in respect of Zilla Parishad, Panchayat Samiti and Gram Panchayat concerned.

(5) The State Government shall delegate such administrative and financial powers to the District Programme Co-ordinator and Joint District Programme Co-ordinator as may be required to enable them to carry out their functions under this Act.

(6) The Programme Officer and all other officers of the State Government having for their jurisdiction an area not bigger than the district and local authorities and bodies functioning within the district shall be responsible to assist the District Programme Co-ordinator in carrying out his functions under this Act and the Schemes made thereunder.

(7) The District Programme Co-ordinator shall prepare in the month of December every year a labour budget for the next financial year containing the details of anticipated demand for unskilled manual work in the district and the plan for engagement of labourers in the works covered under the Scheme and submit it to the Zilla Parishad.

6-1B. Programme Officer, Joint Programme Officer, Additional Programme Officer and Special Programme Officer.— (1) The Tahsildar or any other officer of the appropriate rank, as the State Government may decide, shall be designated as the Programme Officer for the implementation of the Scheme in the Taluka. The Block Development Officer of the Panchayat Samiti or any other taluka level officer of appropriate rank as the State Government may decide, shall be designated as the Joint Programme Officer :

Provided that, the State Government may also designate any officer of the appropriate rank for any rural area within the Panchayat Samiti area, as the Additional or Special Programme Officer.

(2) The Programme Officer and Joint Programme Officer shall, in such manner as the State Government or District Programme Co-ordinator may, by order direct, assist the Panchayat Samiti in discharging its functions under this Act and any Scheme made thereunder.

(3) The Programme Officer shall be responsible for matching the demand for employment with the employment opportunities arising from projects in the area under his jurisdiction.

(4) The Programme Officer shall prepare a plan for the Block under his jurisdiction by consolidating the project proposals prepared by the Gram Panchayats and the proposals received from Panchayat Samiti.

(5) The functions of the Programme Officer shall include,—

(a) monitoring of projects taken up by the Gram Panchayats and other implementing agencies within the Block ;

(b) sanctioning and ensuring payment of unemployment allowance to the eligible households;

(c) ensuring prompt and fair payment of wages to all labourers employed under a programme of the Scheme within the Block ;

(d) ensuring that regular social audits of all works within the jurisdiction of the Gram Panchayat are carried out by the *Gram Sabha* and that prompt action is taken on the objections raised in the social audit ;

(e) dealing promptly with all complaints that may arise in connection with the implementation of the Scheme within the Block ; and

(f) any other work as may be assigned to him by the District Programme Co-ordinator and Joint District Programme Co-ordinator or the State Government.

(6) The Programme Officer, Joint Programme Officer, Additional Programme Officer and Special Programme Officer shall function under the direction, control and superintendence of the District Programme Co-ordinator.

(7) The State Government may, by order, direct that all or any of the functions of the Programme Officer shall be discharged by a Joint Programme Officer, Additional Programme Officer or Special Programme Officer.

(8) Without prejudice to the provisions of sub-section (7), the State Government may, by order, direct that all or any of the functions of a Programme Officer, Joint Programme Officer, Additional Programme Officer and Special Programme Officer shall be discharged by the Gram Panchayat or a local authority.

(9) The Joint Programme Officer shall assist the Programme Officer, Joint District Programme Co-ordinator and District Programme Co-ordinator in implementation of the Scheme for carrying out his functions under this Act and the Scheme made thereunder in respect of Panchayat Samiti and Gram Panchayat concerned.

6-1C. Responsibilities of the Gram Panchayats.— (1) The Gram Panchayat shall be responsible for identification of the projects in its area to be taken up under a Scheme as per the recommendations of the *Gram Sabha* for the executing and supervising such works.

(2) A Gram Panchayat may take up any project under a Scheme within the area of the Gram Panchayat as may be sanctioned by the Programme Officer.

(3) Every Gram Panchayat shall, after considering the recommendations of *Gram Sabha*, prepare a development plan and maintain a shelf of possible works to be taken up under the Scheme as and when demand for work arises.

(4) The Gram Panchayat shall forward its proposals for the development projects including the order of priority between different works to the Programme Officer for scrutiny and preliminary approval prior to the commencement of the year in which it is proposed to be executed.

(5) The Programme Officer shall allot not less than fifty per cent. of the works in terms of its cost under a Scheme to be implemented through the Gram Panchayat.

(6) The Programme Officer shall supply each Gram Panchayat with,—

(a) the muster rolls for the works sanctioned to be executed by it; and

(b) a list of employment opportunities available elsewhere to the residents of the Gram Panchayat.

(7) The Gram Panchayat shall allocate employment opportunities among the applicants and ask them to report for work.

(8) The works taken up by a Gram Panchayat under a Scheme shall meet the required technical standards and measurements.

6-1D. Social audit of work by Gram Sabha.— (1) The *Gram Sabha* shall monitor the execution of works within the area of the Gram Panchayat.

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

(3) The Gram Panchayat shall make available all relevant documents including the muster rolls, bills, vouchers, measurement books, copies of sanction orders and other connected books of accounts and papers to the *Gram Sabha* for the purpose of conducting the social audit.

6-1E. Responsibilities of State Government in implementing Scheme.— The State Government shall make available to the District Programme Co-ordinator, Joint District Programme Co-ordinator, the Programme Officer, Joint Programme Officer, Additional Programme Officer and Special Programme Officer, the necessary staff and technical support as may be necessary for the effective implementation of the Scheme.

6-1F. Grievances redressal mechanism.— The State Government shall, by rules, determine appropriate grievance redressal mechanisms at the Block level and the District level for dealing with any complaint by any person in respect of implementation of the Scheme and lay down the procedure for disposal of such complaints.]

¹[* * *]

9. Penalty for drawing unemployment allowance when employed elsewhere.— Any person—

(a) who has an employment but sends a letter asking for employment ²[under sub-section (2) of section 3] and draws unemployment allowance under ³[sub-section (1) section 3-D] ; or

(b) who is in receipt of unemployment allowance under ⁴[sub-section (1) of section 3-D] and accepts employment elsewhere but does not bring this fact to the notice of the ⁵[Programme Officer] and continues to draw unemployment allowance under that sub-section,

shall, on conviction, be punished with simple imprisonment for a term which may extend to one month or with fine which may extend to five hundred rupees or with both.

⁶[* * *]

¹ Sections 7, 7A and 8 were deleted by Mah. 26 of 2014, s.15.

² These words, brackets and figures were substituted for the words, brackets and figures “under sub-section (3) of section 8” by Mah. 26 of 2014, s. 16(i)(a).

³ These words, brackets and letters were substituted for the words, brackets and figures “under sub-section (4) of that section” by Mah. 26 of 2014, s. 16(i)(b).

⁴ These words, brackets, figures and letters were substituted for the words, brackets and figures “sub-section (4) of that section” by Mah. 26 of 2014, s. 16(ii)(a).

⁵ These words were substituted for the words “Samiti Officer” by Mah. 26 of 2014, s. 16(ii)(b).

⁶ Sections 10 and 11 were deleted by Mah. 26 of 2014, s.17.

¹[CHAPTER VESTABLISHMENT OF EMPLOYMENT GUARANTEE FUND,
MGNREGS STATE FUND OF MAHARASHTRA, TRANSPARENCY AND
ACCOUNTABILITY AND AUDIT]

12. Establishment of Employment Guarantee Fund and its utilisation for the Scheme.— (1) On the date of commencement of this Act, a Fund to be called the Employment Guarantee Fund shall be deemed to be established.

(2) Any amount standing to the credit of the Employment Guarantee Fund established under the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975) read with the Maharashtra Tax Acts (Amendment) Act, 1975 (Mah. XVII of 1975), shall stand transferred to, and form part of, the Fund deemed to be established under sub-section (1) with effect from the date of commencement of this Act.

(3) The following shall form part of, or be paid into, the fund, namely :—

²[(a) the amounts transferred to the Fund under section 30 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVII of 1975);]

(b) any contributions or grants made by the State Government, the ³[* *] or any local authority;

⁴[* * *]

(c) any sums received from other bodies or individuals, whether incorporated or not.

⁵[(3A) The State Government shall allocate requisite funds for effective implementation of the Scheme.]

(4) Any amount transferred or credited to the Fund shall be charged on the Consolidated Fund of the State.

(5) The amount standing to the credit of the Fund shall be expended in such manner and subject to such conditions as may be prescribed for the purpose of implementing the Scheme ⁶[including for meeting the administrative charges and for making *ex-gratia* payments as provided under this Act].

(6) Temporary diversions of funds for utilisation on other departmental schemes or plan schemes, which have for their objective, the generation of employment or the creation of productive assets or both may be permitted by the State Government's subject to the Fund being reimbursed by such amount in the same or next financial year.

(7) The Fund shall be held and administered on behalf of the State Government by an officer not below the rank of a Secretary to the State Government, subject to such general or special directions as may be given by the State Government, from time to time.

⁷[12-A. Mahatma Gandhi National Rural Employment Guarantee Scheme State Fund of Maharashtra.— (1) The State Government shall separately constitute a fund called as MGNREGS State Fund of Maharashtra, as required under section 21 of the Central Act. Such Fund shall not be the part of the Employment Guarantee Fund constituted under section 12.

¹ This heading was inserted by Mah. 26 of 2014, s. 18.

² Clause (a) was inserted by Mah. 5 of 2008, s. 14(a).

³ The words “, the Central Government” were deleted by Mah. 26 of 2014, s. 19(i).

⁴ Clause (b-1) was deleted by Mah. 26 of 2014, s. 19(ii).

⁵ Sub-section (3A) was inserted by Mah. 5 of 2008, s. 14(b).

⁶ These words were added by Mah. 47 of 1983, s. 3.

⁷ Section 12-A to 12-C and Chapter VI and section 12-D and Chapter VII and section 12-E, were inserted by Mah. 26 of 2014, s. 20.

(2) Any sum received under section 28 of the Central Act and the contribution of the State Government as required under section 22 of the Central Act shall be credited to the MGNREGS State Fund of Maharashtra.

(3) The amount standing to the credit of the MGNREGS State Fund of Maharashtra shall be expended in rural areas in such manner and subject to such conditions and limitations as may be prescribed by the State Government for the purpose of implementation of this Act.

(4) The MGNREGS State Fund of Maharashtra shall be held and administered on behalf of the State Government in such manner and by such authority as may be prescribed.

(5) On completion of a work taken up under the Scheme under the Central Act, if it is necessary to take up additional skilled work of that completed work, for upgradation in technical quality of said work or as value addition, the State Government may provide supplementary funds as necessary or provide for convergence.

12-B. Transparency and accountability.— (1) The District Programme Co-ordinator, the Joint District Programme Co-ordinator and all implementing agencies in the District shall be responsible for the proper utilization and management of the funds placed at their disposal for the purpose of implementing a Scheme.

(2) The State Government may prescribe the manner of maintaining proper books and accounts of employment of labourers and the expenditure incurred in connection with the implementation of the provisions of this Act and the Schemes made thereunder.

(3) The State Government may, by rules, determine the arrangements to be made for the proper execution of Schemes and programmes under the Schemes and to ensure transparency and accountability at all levels in the implementation of the Schemes.

(4) If any dispute or complaint arises concerning the implementation of a Scheme by the Gram Panchayat, the matter shall be referred to the Programme Officer or, the Joint Programme Officer, as the case may be.

(5) The Programme Officer shall enter every complaint in a complaint register maintained by him and shall dispose of the disputes and complaints within seven days of its receipt and in case it relates to a matter to be resolved by any other authority it shall be forwarded to such authority under intimation to the complainant.

12-C. Audit of accounts.— (1) The State Government may, in consultation with the Comptroller and Auditor General of India, prescribe appropriate arrangements for audits of accounts of the Scheme at all levels.

(2) The accounts of the Scheme shall be maintained in such form and in such manner as may be prescribed.

CHAPTER VI

SCHEME IN URBAN AREAS

12-D. Implementation of Scheme in urban areas.— The State Government may, by notification in the *Official Gazette*, implement the Scheme in urban areas and for that purpose make such modifications in the Scheme prepared under section 3-A, as may be deemed necessary.

CHAPTER VII

SCHEME ON PRIVATE LANDS

12-E. Beneficiaries of private lands entitled to subsidies in certain circumstances.— (1) When as a result of the works being taken up under the Scheme on a private land, the holder thereof is benefitted directly, then, notwithstanding the fact that under the provisions of any other law, or any executive orders, for the time being in force such holder shall be entitled to a subsidy in respect of such works at such rates as may be prescribed by the State Government.

(2) The subsidy under sub-section (1) shall be paid from and out of the State Employment Guarantee Fund established under section 12.]

13. Amendment of certain enactments and rule of construction for reference to Scheme and Fund in other laws.— (1) The enactments specified in the second column of ¹[Schedule I] are hereby amended in the manner and to the extent specified in the third column thereof.

(2) All references in any other law or in any instruments for the time being in force to the Employment Guarantee Scheme or Fund of the State Government or in the State of Maharashtra, shall be construed as references to the Scheme or the Fund, as the case may be, under this Act.

²[CHAPTER VIII

MISCELLANEOUS]

³[13-A. Commissioner's power to supervise and review, implementation of Scheme in each Division.— (1) The Commissioner of the Division, or any officer or officers not below the rank of ⁴[Deputy Commissioner] designated by him in this behalf, shall be competent to supervise and review the implementation of the Scheme in the Division. The Commissioner shall be competent to issue directions ⁵[to the District Programme Co-ordinator, Joint District Programme Co-ordinator, Programme Officer, Joint Programme Officer, Additional Programme Officer, Special Programme Officer and all other officers (including divisional level officers) of the implementing agencies, local authorities and other bodies in the Division] regarding implementation of the Scheme, and it shall be incumbent on all of them to carry out such directions.

(2) For the purpose of implementation of the Scheme, ⁶[the District Programme Co-ordinator, Joint District Programme Co-ordinator, Programme Officer, Joint Programme Officer, Additional Programme Officer, Special Programme Officer and all other officers (including divisional level officer) of the implementing agencies, local authorities and other bodies in the Division] shall be responsible and subordinate to the Commissioner to such extent and in such manner as the State Government may direct.

⁷[(3) The State Government may confer the powers of Divisional Commissioner to supervise and review the implementation of the Scheme for any area to any other appropriate level officer.]

14. Delegation of powers.— The State Government may, by notification in the *Official Gazette*, direct that the powers exercisable by it, except the powers to make the Scheme and the rules, ⁸[* * *] shall, in such circumstances and under such conditions, if any, as may be specified in the notification, be exercisable also by such officer or officers subordinate to it as may be specified in the notification.

⁹[14-A. Penalties.— Whoever contravenes the provisions of this Act, other than section 9, shall, on conviction, be punished with a fine which may extend to one thousand rupees ¹⁰[and shall also be

¹ This word and figure were substituted for the words "the Schedule" by Mah. 51 of 2006, s. 7.

² This heading was inserted by Mah. 26 of 2014, s. 21.

³ Section 6A was inserted by Mah. 24 of 1980, s. 2 and was renumbered as section 13 A, and in sub-section (1) as so renumbered these words were substituted for the words "Assistant Commissioner" by Mah. 26 of 2014, s. 14(i)(a).

⁴ Section 6A was inserted by Mah. 24 of 1980, s. 2 and was renumbered as section 13 A, and in sub-section (1) as so renumbered these words were substituted for the words "Assistant Commissioner" by Mah. 26 of 2014, s. 14(i)(a).

⁵ These words and brackets were substituted for the words "the collectors, other officers (including divisional level officers), local authorities and other bodies" by Mah. 26 of 2014, s. 14(i)(b).

⁶ These words and brackets were substituted for the words "the Collectors, other officers, local authorities and other bodies in the Division" by Mah. 26 of 2014, s. 14(ii).

⁷ Sub-section (3) was inserted by Mah. 26 of 2014, s. 14(iii).

⁸ The words, brackets and figures "and the scheme for educated unemployed referred to in sub-section (6) of section 12," were deleted by Mah. 24 of 1980, s. 4.

⁹ Section 14A was inserted by Mah. 51 of 2006, s. 8.

¹⁰ This portion was added by Mah. 26 of 2014, s. 22.

liable for disciplinary action in accordance with the relevant service rules and directions issued by the Central Government under section 27 of Central Act.]

15. Protection of action taken in good faith.— No suit, prosecution or other legal proceedings shall lie against the State Government or any authority or officer or body or person for anything which is in good faith done or intended to be done in pursuance of this Act or the Scheme or the rules made thereunder.

16. Act to have overriding effect.— The provisions of this Act or the Scheme, rules, notifications or orders made or issued thereunder shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of such law.

¹**16-A. Power to amend Schedules II and III.**—²[(1)] The State Government may, from time to time, by notification in the *Official Gazette*, amend the Schedule II or Schedule III, by adding or modifying or deleting any entry therein and thereupon, the said Schedule shall be deemed to have been amended accordingly:

³[Provided that, such Schedules, after such amendment, shall be in conformity with the minimum terms and conditions with minimum entitlements, specified in Schedule I or, as the case may be, Schedule II to the Central Act, for the time being in force.]

⁴[(2) A copy of every notification issued under sub-section (1) shall be laid, as soon as may be, after it is issued, before each House of the State Legislature.]

⁵[* * *]

17. Power to make rules.— (1) The power to make rules under this Act shall be exercisable by the State Government by notification in the *Official Gazette*.

(2) Without prejudice to any power to make rules contained elsewhere in this Act, the State Government may make rules consistent with this Act to carry out the purposes of this Act.

(3) All rules made under this Act shall be subject to the condition of previous publication.

(4) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of the State Legislature, while it is in session for a total period of thirty days, which may be comprised in one session or in two or more successive sessions, and if before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, and notify such decision in the *Official Gazette*, the rule shall from the date of publication of such notification have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

1 Sections 16A and 16B was inserted by Mah. 51 of 2006, s. 9.

2 Sections 16A was renumbered as sub-section (1) and in sub-section (1) as so renumbered the proviso was added by Mah. 26 of 2014, s. 23(i).

3 Sections 16A was renumbered as sub-section (1) and in sub-section (1) as so renumbered the proviso was added by Mah. 26 of 2014, s. 23(i).

4 Sub-section (2) was inserted by Mah. 26 of 2014, s. 23(ii).

5 Section 16B was deleted by Mah. 26 of 2014, s. 24.

¹[SCHEDULE-I]

(See section 13)

Serial No. (1)	Short title and number of enactment (2)	Amendments (3)
1	The ² Bombay Sales Tax Act, 1959 (Bom. LI of 1959).	In section 15A-I, for the words “in the State of Maharashtra,” the words and figures “under the Maharashtra Employment Guarantee Act, 1977 (Mah. XX of 1978),” shall be substituted.
2	The Maharashtra Education and Employment Guarantee (Cess) Act, 1962 (Mah. XXVII of 1962).	In section 6A, for the words “in the State of Maharashtra,” the words and figures “under the Maharashtra Employment Guarantee Act, 1977 (Mah. XX of 1978),” shall be substituted.
3	The Maharashtra Increase of Land Revenue and Special Assessment Act, 1974 (Mah. XX of 1974).	In section 3, for the words “in the State of Maharashtra,” the words and figures “under the Maharashtra Employment Guarantee Act, 1977 (Mah. XX of 1978),” shall be substituted.
4	The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975).	<p>In section 30,—</p> <p>(a) in sub-section (1),—</p> <p>(i) the words “On the commencement of this Act, there shall be established a Fund to be called the Employment Guarantee Fund,” shall be deleted;</p> <p>(ii) for the words “transferred to, that Fund” the words and figures “transferred to, the Employment Guarantee Fund established under the Maharashtra Employment Guarantee Act, 1977 (Mah. XX of 1978).” shall be substituted;</p> <p>(b) in sub-section (2), for the words, brackets and figure “the Fund an amount equal to the amount transferred to the Fund under sub-section (1).” the following shall be substituted, namely:—</p> <p style="padding-left: 40px;">“the Employment Guarantee Fund an amount equal to the amount transferred to that Fund under sub-section (1).”</p> <p>(c) sub-sections (3), (4), (5) and (6) shall be deleted;</p> <p>(d) for the marginal note, the following marginal note shall be substituted, namely :—</p>

¹ This heading was substituted for the heading “The SCHEDULE” by Mah. 51 of 2006, s. 10.

² This Act has been repealed by the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), s. 95.

Serial No. (1)	Short title and number of enactment (2)	Amendments (3)
5	The Maharashtra Tax Acts (Amendment) Act, 1975 (Mah. XVII of 1975).	<p style="text-align: center;">“Amount equal to net proceeds of tax and matching contribution to be paid into the Fund established under the Maharashtra Employment Guarantee Act, 1977 (Mah. XX of 1978).”</p> <p>In section 4,—</p> <p>(a) in sub-section (1), for the words and figures “under section 30 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975.” the words and figures “under the Maharashtra Employment Guarantee Act, 1977 (Mah. XX of 1978).” shall be substituted ;</p> <p>(b) sub-sections (3) and (4) shall be deleted.</p>

¹[SCHEDULE II

[See section 3-A(3)]

MINIMUM FEATURES OF A RURAL EMPLOYMENT GUARANTEE SCHEME

1. (i) Only productive works shall be taken up under the Scheme :

Provided that, if, in the opinion of State Government, it is necessary to provide employment in any area on any works to meet the conditions created by natural calamities like heavy rains, floods, earthquakes, droughts, scarcity or cyclones, the State Government may permit such works being taken up under the Scheme for such temporary period as the State Government may, from time to time, decide.

(ii) The Scheme may also provide, as far as possible, for the training and upgradation of the skills of the unskilled labour.

2. The core objectives of the Scheme shall be the following :—

(a) Providing unskilled manual work as a guaranteed employment, for a period not less than the period specified in Schedule I to the Central Act, in a financial year to every household in rural areas as per demand, resulting in creation of productive assets of prescribed quality and durability;

(b) Strengthening the livelihood resource base of the poor ;

(c) Proactively ensuring social inclusion; and

(d) Strengthening Panchayat Raj Institutions :

Provided that, the said objectives are applicable where the adult members volunteer to do unskilled manual work subject to the conditions laid down by or under this Act and in the Scheme.

3. (1) The focus of the Scheme shall be on the following works as categorized below :—

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

¹ These Schedules were substituted for Schedules II and III by Mah. 26 of 2014, s. 25.

(i) Water conservation and water harvesting structures to augment and improve groundwater like underground dykes, earthen dams, stop dams, check dams with special focus on recharging ground water including drinking water sources ;

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

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

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

(v) Afforestation, tree plantation and horticulture in common and forest lands, road margins, canal bunds, tank foreshores and coastal belts duly providing right to usufruct to the households covered in Paragraph 4 ; and

(vi) Land development works in common land.

II. *Category-B* : INDIVIDUAL ASSETS FOR VULNERABLE SECTIONS (ONLY FOR HOUSEHOLDS IN PARAGRAPH 4)—

(i) Improving productivity of lands of households specified in Paragraph 4 through land development and by providing suitable infrastructure for irrigation including dug wells, farm ponds and other water harvesting structures ;

(ii) Improving livelihoods through horticulture, sericulture, plantation, and farm forestry;

(iii) Development of fallow or waste lands of households defined in Paragraph 4 to bring it under cultivation ;

(iv) Unskilled wage component in construction of houses sanctioned under the Indira Awaas Yojana or such other State or Central Government Scheme ;

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

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

III. *Category-C* : COMMON INFRASTRUCTURE FOR NRLM COMPLIANT SELF HELP GROUPS—

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

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

IV. *Category-D* : RURAL INFRASTRUCTURE—

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

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

(iii) Construction of play fields ;

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

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

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

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

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

(ix) Any other work which may be notified by the State Government in this regard; and

(x) Any other work which may be notified by the Central Government, in consultation with the State Government.

(2) The order of priority of works shall be determined by each Gram Panchayat in the meetings of the *Gram Sabha* keeping in view potential of the local area, its needs, local resources and in accordance with the provisions of Paragraph 8.

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

4. Works creating individual assets shall be prioritized on land or homestead owned by households belonging to the,—

(a) Scheduled Castes ;

(b) Scheduled Tribes ;

(c) Nomadic Tribes ;

(d) De-notified Tribes ;

(e) other families below the poverty line ;

(f) women-headed households ;

(g) physically disabled 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 Agriculture Debt Waiver and Debt Relief Scheme, 2008 subject to the condition that such households shall have a job card with at least one member willing to work on the project undertaken on their land or homestead.

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

6. There shall be a systematic, participatory planning exercise at each tier of Panchayat, conducted between August to December month of every year, as per a detailed methodology laid down by the State Government. All works to be executed by the Gram Panchayats shall be identified and placed before the

Gram Sabha, and such works which are to be executed by the Panchayat Samiti or other implementing agencies shall be placed before the Panchayat Samiti or Zilla Parishad, along with the expected outcomes. The works taken up under the Scheme shall be organised that the normal agricultural operations in the District are not adversely affected and that a balance is maintained between the principal of guaranteed work with minimum wage on the one side and the requirements of labour for agricultural operations, as well as the requirements of labour for the implementation of the regular plan and non-plan works of the State Government on the other side.

7. Demand for work, either oral or written, shall be registered as and when required by any job card holder and in the Rozgar Diwas which is to be conducted at every Ward and Gram Panchayat level at least once a month, leading to provision of work as per demand.

8. (1) Adequate shelf or works shall be maintained by every Gram Panchayat to meet the expected demand for work in such a way that at least one labour intensive public work with at least one work which is suitable for Particularly Vulnerable Groups especially the aged and the disabled which shall be kept open at all times to provide work as per demand.

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

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

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

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

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

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

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

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

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

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

13. The works finalized at the Gram Panchayat level and consolidated at the Block or District level shall be given Block-wise administrative or financial sanction by the competent authority within thirty days from the date of finalization of the works at the Gram Panchayat level only after confirming that the shelf or works in any Gram Panchayat is not less than two times the labour budget approved for that Gram Panchayat.

14. 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 work site 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 rotation basis to verify and certify all the bills or vouchers of their work site at least once in a week ;

(g) any person shall have access to muster rolls on the work site on demand all days during all working hours.

15. Payment shall only be made based on the measurements taken at the work site 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.

16. The State Government shall link the wages, without any gender bias, based on the quality and 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.

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

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

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

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

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

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

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

23. Out of the administrative costs allowed under the Scheme, at least one-third shall be utilized at the Gram Panchayat level to employ and pay honorarium to the Gram Rozgar Sevak, other technical personnel as per the work done and for other administrative expenses.

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

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

(1) Display at each work site : At each work site, 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 shall be displayed.

(2) Display on prominent walls or public boards in the village : On the 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 shall be displayed.

(3) Display through boards at the Gram Panchayat Office : 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 shall be displayed through the board.

(4) Display on the website : The Employment Guarantee Scheme Sub-Division of the Planning Department 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, 2005 (22 of 2005) and all information about the Act is available in public domain, through free downloadable electronic form.

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

(c) Social audit : Implementation of all conditions for guaranteed rural employment under the Scheme and provision of minimum entitlements of labourers, including all expenditure under the Act shall be subjected to social audit in the manner prescribed by Central Government at least once in every six months consisting of the following :—

(i) Identification, training of local youth as social auditors; and formation of trained social auditor teams for each Gram Panchayat with youth from outside the Gram Panchayat to conduct social audit, provided that at least Twenty-Five per cent. of village social auditors are from Scheduled Castes or Scheduled Tribes groups. For services rendered by such youth, each one of them shall be paid an honorarium at the rate not less than the remuneration payable to the skilled labour under the Central Act.

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

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

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

(v) Verification of outcomes with that of estimated outcomes.

(vi) Verification of provision of entitlements in the field.

(vii) Review the implementation of this Act for vulnerable groups.

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

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

25. Any misappropriation of amounts spent under the Act shall be recoverable in accordance with the revenue laws for recovery prevailing in the State.

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

27. 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 entitlements provided under the Act.

28. Establish an effective grievance redressal mechanism consisting of,—

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

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

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

(d) On completion of the enquiry, immediate steps shall be taken by the concerned authority to redress the grievance within fifteen days;

(e) Failure to dispose of a complaint within seven days shall be considered as a contravention as per section 14A of the Act ;

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

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

(h) The action taken on the complaints received by all agencies shall be placed before the meetings of the Panchayat Samiti and the Zilla Parishad respectively ;

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

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

(k) All Appeals shall be disposed of within one month ;

(l) There shall be a system of escalation of the grievances registered at Gram Panchayat, Block, District level if not resolved within fifteen days to the next higher level; and monitoring the same electronically.

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

30. State Government shall Co-ordinate the activities of Programme Officer, District Programme Co-ordinator, Ombudsperson, Social Audits Units, Call Centres or Help Lines, Vigilance and Monitoring Committees, National Level Monitors, Rozgar Sahayata Kendras and any other entity authorized by the appropriate Government for an effective monitoring of the programme and redressal of grievances.

31. Wherever contravention of the provisions of the Act has been proved after due enquiry by the State Government or the District Programme Co-ordinator or the Programme Officer or the Ombudsperson or any other authority authorized by the State Government, action in accordance with the provisions of section 25 of the Central Act shall be taken.

32. The District Programme Co-ordinator, 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.

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

34. There shall be a Capacity Building Plan, Information Education Communication Plan and a Plan for Strengthening Panchayats as a part of the Scheme.

SCHEDULE III

(See sections 3-B(1) and (2))

CONDITIONS FOR GUARANTEED RURAL EMPLOYMENT UNDER A SCHEME AND MINIMUM ENTITLEMENTS OF LABOURERS

Job cards :—

1. The adult member of every household residing in any rural area and willing to do unskilled manual work may submit the names, age and the address of the household to the Gram Panchayat at the village level, in whose jurisdiction they reside, for registration of their household for issuance of a job card. If the job seeker is a single woman or disabled person or aged person or released bonded labour or belonging to Particularly Vulnerable Tribal Group, they must be given a special job card of a distinct colour which will ensure them a special protection in providing work, work evaluation and work site facilities, as the case may be.

2. It shall be the duty of the Gram Panchayat, after making such enquiry, as it deems fit, to issue a job card within fifteen days from the date of receipt of such application, containing therein a unique job card number with details of the registered adult members of the household, their photos, Bank or Post Office account number, insurance policy number and the Aadhaar number, if any.

3. The job card issued shall be valid for at least five years after which, it may be renewed after due verification. The Registering authority, if satisfied that any person has got himself registered by making a false declaration of his age, may after giving a reasonable opportunity to the person concerned of being heard, delete his name from the register.

4. No job card can be cancelled except where it is found to be a duplicate, or if the entire household has permanently migrated to a place outside the Gram Panchayat and no longer lives in the Village.

5. 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 :—

- (i) Number of days for which work was demanded;
- (ii) Number of days of work allocated;

- (iii) Description of the work allocated along with the muster roll number;
- (iv) Measurement details;
- (v) Unemployment allowance, if any, paid;
- (vi) Dates and number of days worked;
- (vii) Date-wise amount of wages paid;
- (viii) Delay compensation paid, if any.

Demand for works :—

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

7. The State shall proactively verify the requirements of the Vulnerable Groups and provide them work.

8. Application for work can be oral or written and made to the Ward member or to the Gram Panchayat or to the Programme Officer or any person authorized by the State Government or through a telephone or mobile or Interactive Voice Response System or through a call centre or through website or through a kiosk set up for this purpose or through any other means authorized by the State Government.

9. Application for work can be filled individually or for a group together.

10. There shall be no limit on the number of days of employment for which a person may apply, or on the number of days of employment actually provided to him subject to the aggregate entitlement of the household.

11. Normally, applications for work must be for atleast fourteen days of continuous work, other than the works relating to access to sanitation facilities, for which application for work shall be for atleast six days of continuous work.

12. Provision shall be made in the Scheme for advance application, that is, application which may be submitted earlier than the date from which employment is sought.

13. Provision shall be made in the Scheme for submission of multiple applications by the same person provided that the corresponding periods for which employment is sought do not overlap.

Allocation of work :—

14. The Gram Panchayat and Programme Officer shall ensure that every applicant shall be provided unskilled manual work in accordance with the provisions of the Scheme within fifteen days of receipt of an application or the date from which he seeks work in case of advance application, whichever is later. It shall be open for the Programme Officer to direct any person who volunteers for employment under the Scheme to do work of any type permissible under the Scheme.

15. Priority shall be given to women in such a way that at least one third of the beneficiaries shall be women who have registered and requested for work. Efforts to increase participation of single women and the disabled shall be made.

16. Applicants who are provided with work shall be so intimated in writing, by means of a letter sent to him at the address given in the job card or by a public notice displayed at the office of the Gram Panchayat.

17. A list of persons who are provided with the work shall be displayed on the notice board of the Gram Panchayat and at the office of the Programme Officer and at such other place as the Programme

Officer may deem necessary and the list shall be open for inspection by the State Government and any interested person.

18. As far as possible, the employment shall be provided within a radius of five kilometers of the village where the applicant resides at the time of applying.

19. A new work under the Scheme can be commenced if at least ten labourers become available for work, provided that this condition shall not be applicable for new works, as determined by the State Government, in hilly areas and in respect of afforestation works.

20. In case the employment is provided outside the radius specified in Paragraph 18, it shall be provided within the Block, and the labourers shall be paid ten per cent. of the wage rate as extra wages to meet additional transportation and expenses for living.

21. A period of employment shall be for atleast fourteen days continuously with not more than six days in a week.

Work site management :—

22. For the purpose of transparency at the work site, the following shall be ensured :—

(i) there shall be a project initiation meeting in which various provisions of the work shall be explained to the workers;

(ii) a copy of the sanction work order shall be available for public inspection at the work site;

(iii) measurement record of each work and details of the workers shall be available for public inspection;

(iv) a Citizens' Information Board shall be put up at every work site and updated regularly in the manner specified in this behalf ;

(v) The Vigilance and Monitoring Committee setup according to the instructions of the Central Government may check all works and its evaluation report will be recorded in the Works Register in the format specified for the purpose and submitted to the *Gram Sabha* during the Social Audit.

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

24. In case the number of children below the age of five years accompanying the woman working at any site is five or more, provisions shall be made to depute one of such women workers to look after such children. The person so deputed shall be paid wage rate. The most marginalized women in the locality, women in exploitative conditions or bonded labour or those vulnerable to being trafficked or liberated manual scavengers should be employed for providing child care services.

Welfare :—

25. If any personal injury is caused to any person employed under the Scheme by any accident arising out of and in the course of his employment, he shall be entitled to such medical treatment as required, free of cost.

26. Where hospitalisation of the injured worker is necessary, the State Government shall arrange for such hospitalisation including accommodation, treatment, medicines and payment of daily allowance which is not less than half of the wage rate.

27. (i) If any personal injury is caused to any person employed under the Scheme by accident arising out of and in the course of his employment, he shall be entitled, free of charge, to such medical treatment as is admissible under the Scheme, and where hospitalisation is necessary, the State Government shall

arrange for such hospitalisation including accommodation, treatment and diet. During the period he is undergoing treatment in the hospital, he shall be entitled to daily wages at the rate of half of the minimum wages referred to in section 3-C. In case of death of such person an *ex-gratia* payment at the rate of Rs. 50,000 or such higher amount as may be determined by the State Government by general order issued in this behalf, from time to time shall be made to his legal heirs in the manner laid down in the Scheme. In case of disablement, such person shall be entitled to such *ex-gratia* payment as may be determined in accordance with the Scheme, but the amount of such payment shall not exceed the amount determined by the State Government as aforesaid for *ex-gratia* payment in case of death. The total amount of Rs. 50,000 shall include the amount of Rs. 25,000 notified by the Central Government.

(ii) Subject to such conditions as the State Government may by general or special order, specify, every woman, has been employed under the Scheme for period of not less than one hundred and fifty days, or for such lesser period as may be prescribed, in the twelve months immediately preceding the date of her expected delivery, shall be permitted to be absent from work for a period of thirty days, and during this period to *ex-gratia* payment of daily wages payable or paid to her in the month immediately preceding the date from which she absents herself on account of such permission.

(iii) Subject to such conditions as the State Government may by general or special order, specify, every person, who has been employed under the Scheme and undergoes sterilization operation or any other operation or treatment for birth control and family planning, as may be approved in this behalf by the State Government, shall be permitted to remain absent from work for rest and recuperation for such period not exceeding fourteen days as may be recommended by a medical officer approved by the State Government, and during this period to *ex-gratia* payment of his average daily wages.

28. (i) If personal injury is caused by accident to a child accompanying any person, who has been employed under the Scheme or where temporary, partial or total disablement or death of such child results from such injury, the person shall be entitled, free of charge, to such medical treatment for the child as the State Government may, by general or special order, determine, and to *ex-gratia* payment of such amount as may be determined by the Collector or by an officer authorised by him in this behalf, which shall in no case exceed the scale laid down in paragraph 27 for personal injuries, etc., caused to the person concerned.

(ii) The State Government may, on the merits of each case, sanction *ex-gratia* payment to any person who has been employed under the Scheme of such amount, not exceeding the amount of *ex-gratia* payment determined by a general or special order, issued by the State Government under paragraph 27 as it deems necessary to meet any other like hardships or contingencies not provided for in this paragraph, arising out of his employment on an Employment Guarantee Scheme work, subject to such conditions as it may deem fit to impose by general or special order.

Wage payment :—

29. (1) In case the payment of wages is not made within fifteen days from the date of closure of the muster roll, the wage seekers shall be entitled to receive payment of compensation for the delay, at the rate of 0.05 per cent. of the unpaid wages per day of delay beyond the sixteenth day of closure of muster roll.

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

(b) For the purpose of ensuring accountability in payment of wages and to calculate culpability of various functionaries or agencies, the States shall divide the processes leading to determination and payment of wages into various stages such as —

- (i) Measurement of work;
- (ii) Computerising the muster rolls;
- (iii) Computerising the measurements;
- (iv) Generation of wage lists; and
- (v) Uploading Fund Transfer Orders (FTOs),

and specify stage-wise maximum time-limits along with the functionary or agency which is responsible for discharging the specific function.

(c) The computer system shall have a provision to automatically calculate the compensation payable based on the date of closure of the muster roll and the date of deposit of wages in the accounts of the wage seekers.

(d) The State Government shall pay the compensation upfront after due verification within the time-limits as specified above and recover the compensation amount from the functionaries or agencies who is responsible for the delay in payment.

(e) It shall be the duty of the District Programme Co-ordinator or Programme Officer to ensure that the system is operationalised.

(f) The number of days of delay, the compensation payable and actually paid shall be reflected in the Monitoring and Information System and the Labour Budget.

(2) Effective implementation of sub-paragraph (1) shall be considered necessary for the purposes of section 27 of the Central Act.

30. The payment of wages shall, unless so exempted by the Government, be made through the individual savings accounts of the workers in the relevant Banks or Post Offices.

31. In case of employment provided under the Scheme, there shall be no discrimination solely on the ground of gender and the provisions of the Equal Remuneration Act, 1976 (25 of 1976), shall be complied with.

Record maintenance and grievance redressal system :—

32. The Gram Panchayat shall prepare and maintain or cause to be prepared and maintained such registers, vouchers and other documents in 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.

33. The Gram Panchayat shall send such list or lists of the names and addresses of households and their adult member 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.

34. (1) 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 applications for work to the Programme Officer or the Gram Panchayat 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.

(2) The details of such job cards shall be intimated to the District Programme Co-ordinator.

(3) 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.

(4) The number of days of employment so provided shall be counted while computing 100 days of guaranteed employment per household.

35. Every workers shall have an opportunity of being heard and register any grievance either orally or in writing, at all implementation levels for disposal as per the provisions of the Grievance Redressal Mechanism under the Scheme.]