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PART IV-A

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Central Acts

PANCHAYATS, RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 30th June, 2026

VIKSIT BHARAT-GUARANTEE FOR ROZGAR AND AJEEVIKA MISSION (GRAMIN): VB—G RAM G ACT, 2025.

No. GP/17 of 2026/PRHRDD/MGN/e-file/14/2026/2505/Section - KH2:- In exercise of the powers conferred by sub-section (1) of section 3 read with sub-section (1) of section 8 of the Viksit Bharat—Guarantee for Rozgar and Ajeevika Mission (Gramin): VB—G RAM G Act, 2025 (36 of 2025), the Government of Gujarat hereby makes the following Scheme to provide for a wage employment guarantee of one hundred and twenty five-days in a financial year, as follows, namely:-

CHAPTER I — SHORT TITLE, COMMENCEMENT, IMPLEMENTATION AND DEFINITIONS

1. Short title, commencement and implementation.-

- (1) This Scheme may be called as the Viksit Bharat—Guarantee for Rozgar and Ajeevika Mission (Gramin) Scheme, Gujarat, 2026.
- (2) It shall come into force on 1st July, 2026.
- (3) The Scheme shall be implemented in such rural area in the State as may be notified by the Central Government.

2. Definitions. - (1) Unless the context otherwise requires,-

- (a) “Act” means the *Viksit Bharat—Guarantee for Rozgar and Ajeevika Mission (Gramin) Act, 2025 (36 of 2025)*;

- (b) “Additional District Programme Coordinator” means the officer in charge as Director, District Rural Development Agency of the district;
 - (c) “District Panchayat”, “Taluka Panchayat” and “Gram Panchayat” shall have the same meaning as defined in the Gujarat Panchayats Act, 1993 (Guj. 18 of 1993);
 - (d) “State Government” means the Government of Gujarat.
- (2) Words and expressions not defined in these Scheme but defined or used in the Act shall have the same meaning as assigned to them in the Act.

CHAPTER II — OBJECTIVES

3. Objectives.-

The core objectives of the Scheme shall be as follows:-

- (a) The primary objective of this Scheme shall be to align the rural development framework with the national vision of Viksit Bharat @2047 by providing an enhanced statutory wage employment guarantee of one hundred and twenty-five days in each financial year to such rural households whose adult members volunteer to undertake unskilled manual work, thereby enabling them to participate more effectively in the expanded livelihood security framework;
- (b) To focus on empowerment, growth, convergence and saturation through public works aggregating into forming Viksit Bharat National Rural Infrastructure Stack, with a thematic focus on water security through water-related works, core rural infrastructure, livelihood-related infrastructure and special works to mitigate extreme weather events;
- (c) To balance the needs of farmer labour availability during peak agricultural seasons and the wage employment guarantee for the work force;
- (d) To institutionalise convergence, saturation-driven planning and whole of government delivery through Viksit Gram Panchayat Plans, integrated with the PM Gati Shakti to address the varying needs of Gram Panchayats, powered by geospatial systems, digital public infrastructure, district and State planning mechanisms, with such plans aggregated at the Block, District, State and National levels;
- (e) To modernise governance, accountability and citizen engagement through a comprehensive digital ecosystem, including biometric authentication at various levels, global positioning system or mobile based worksite monitoring, real time management information system dashboards, proactive public disclosures and the use of Artificial Intelligence for planning, audits and fraud risk mitigation.

CHAPTER III — GUARANTEES, TIME LIMITS AND CONDITIONS

4. Guarantee.-

- (1) The State Government shall, in such rural area in the State as may be notified by the Central Government, provide to every household whose adult members volunteer to do unskilled manual work, not less than one hundred and twenty-five days of guaranteed employment in financial year in accordance with the Scheme.
- (2) 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 in proportion to quantum of work benchmarked against work that can be done by an average adult person in a day.
- (3) 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.
- (4) If an applicant for employment under the Scheme is not provided such 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, such applicant shall be entitled to a daily unemployment allowance in accordance with the provision of section 11 of the Act.
- (5) In case the payment of wages is not made within fifteen days from the date of closure of the muster roll, each wage seeker shall be entitled to receive payment of compensation for the delay, at the rate of 0.05% of the wage seekers’ unpaid wages per day of delay beyond the sixteenth day of closure of muster roll. Without any specific order of District Programme Coordinator or Programme Officer. It shall not be incumbent upon any implementation authority to deny or delay payment of wages.

5. Conditions to demand for work.-

- (1) Every adult member of a registered household whose name appears in the Gramin Rozgar Guarantee Card, shall be entitled to apply for unskilled manual work under the Scheme; and every such application shall be compulsorily registered, and a receipt issued with the date, which shall be entered in the given digital platform.
- (2) Application for work shall be written and made to the Gram Panchayat or to the Programme Officer or any person authorised by the State Government or through digital platforms, or through any other means authorised by the State Government.
- (3) Applications for work may be filed individually or for a group together.

CHAPTER IV — PLANNING FRAMEWORK**6. Viksit Gram Panchayat Plan (VGPP).-**

- (1) The VGPP shall be a future-ready, convergence based local development plan aligned with the vision of Viksit Bharat @2047, formulated by the Gram Panchayat through a participatory and evidence-based process, and serving as the basis for identification and prioritisation of works under this Scheme.
- (2) There shall be a systematic and participatory planning exercise undertaken at each tier of the Panchayati Raj system in accordance with the specified methodology. The Viksit Gram Panchayat Plans shall be prepared by the Gram Panchayats using GIS-based tools, PM Gati Shakti layers and other digital public infrastructure, and placed before the Gram Sabha for approval. Works proposed to be undertaken by the Intermediate Panchayat, District Panchayat or other implementing agencies shall likewise be placed before the respective Panchayats along with the expected outputs and outcomes. The Viksit Gram Panchayat Plans shall be aggregated at the Block, District and State levels to ensure coherence with sectoral priorities, broader rural development strategies, and saturation-based planning for comprehensive coverage of eligible assets and outcomes across all Gram Panchayats. All works emerging from the Viksit Gram Panchayat Plans shall be consolidated into the Viksit Bharat- National Rural Infrastructure Stack.
- (3) Every Gram Panchayat shall prepare saturation-mode plans based on its classification into Category A, B, C, etc., determined based on development parameters, including proximity to urban areas, to address the varying needs of the Panchayats. All such works shall be drawn exclusively from the approved Viksit Gram Panchayat Plan, prepared using PM Gati Shakti, GIS-based tools and other digital public infrastructure.
- (4) Annual plans shall be prepared on the basis of the normative allocation. During the course of the year, gram panchayat shall be allowed to add supplementary plans, subject to availability of resources under normative allocation or to meet with contingencies arising out of natural calamities.
- (5) The works identified in the Viksit Gram Panchayat Plans shall be executed through various Central, State and local schemes in convergence. The schemes to be taken up for such convergence shall be notified by the Central Government.
- (6) While preparing Viksit Gram Panchayat Plans and annual labour demand, no work shall be proposed for execution during notified peak agricultural periods.

7. Framework for Convergence and Integrated Planning.-

A Unified Convergence Framework shall be established for coherent planning, execution and monitoring of all works undertaken in rural areas, and for this purpose—

- (1) All Central, State or local schemes, as may be notified by the Central Government for the purpose of convergence and saturation-based planning, may be brought under a unified planning process anchored in the Viksit Gram Panchayat Plans.
- (2) All existing works under MGNREGA and proposed works funded under this Scheme shall be mandatorily registered and tracked through the Viksit Bharat— National Rural Infrastructure Stack using the designated digital portal, which shall maintain a comprehensive register of rural public works, prevent duplication, integrate departmental investments, and align all works with saturation outcomes.

- (3) Under this scheme, all planning shall follow a strict bottom-up process beginning with the preparation of the Viksit Gram Panchayat Plan, which shall be successively aggregated at the Block, District and State levels, and the aggregated State Plan shall be placed before the State Level Steering Committee for approval. Annual plans shall be prepared on the basis of the normative allocation.

CHAPTER V — STATE INSTITUTIONAL ARCHITECTURE

8. State Level Steering Committee.-

- (1) At the State level, there shall be a State Level Steering Committee, to provide operational guidance, coordination, and monitor the implementation of the Scheme.
- (2) The State Level Steering Committee shall be presided over by the Chief Secretary of the State or by an officer not below the rank of Additional Chief Secretary nominated by the Government and shall comprise of the following members, namely:
 1. The Additional Chief Secretary or Principal Secretary or Secretary of the Rural Development Department
 2. The Secretary/Principal Secretary/Additional Chief Secretary of the Finance Department
 3. The Secretary/Principal Secretary/Additional Chief Secretary of the Forest Department
 4. The Secretary/Principal Secretary/Additional Chief Secretary of the Water Resources Department
 5. The Secretary/Principal Secretary/Additional Chief Secretary of the Roads and Buildings Department
 6. The Secretary/Principal Secretary/Additional Chief Secretary of the Tribal Development Department
 7. The Secretary/Principal Secretary/Additional Chief Secretary of the Labour Skill Development and Employment Department
 8. The Secretary/Principal Secretary/Additional Chief Secretary of the Panchayat and Rural Housing Department
 9. The Secretary/Principal Secretary/Additional Chief Secretary of the Rural Development Department
 10. The Commissioner of Rural Development Department
 11. Not more than 3 subject-matter experts, as may be determined by the State Government
 12. Not more than 3 representatives of technical or research institutions
 13. One member nominated by the Department of Rural Development, Ministry of Rural Development, Government of India.
 14. Additional Commissioner (In charge of VB-G RAM G scheme) – Member Secretary
- (3) The State Level Steering Committee shall—
 - (i) oversee State wide planning and convergence with other programmes;
 - (ii) coordinate with the National Level Steering Committee and implement directions issued therefrom;
 - (iii) support digital systems, monitoring arrangements, and process improvements at the State level;

9. Intermediate Panchayats.-

- (1) The Panchayats at the district, intermediate and village levels shall be the principal authorities for planning, implementation and monitoring of the Scheme.
- (2) The Panchayat at the district level, shall oversee and coordinate implementation of the Scheme in the district, including finalisation and approval of the aggregate district level plan, supervision and monitoring of works, ensuring convergence, and perform such other functions as may be assigned to it by the State Government.
- (3) The Panchayat at the intermediate level, shall prepare and finalise the aggregate Taluka level plan, support Gram Panchayats in planning and implementation, supervise works at Gram Panchayat and Taluka levels, and facilitate convergence with line departments.

- (4) The Gram Panchayat shall register households, receive and process applications for work, prepare the Viksit Gram Panchayat Plans, execute the works assigned to it, maintain such records as may be specified by the State Government, and discharge such other responsibilities as may be entrusted to it under the Scheme.

10. District Programme Coordinator (DPC).-

- (1) The District Development Officer, in his capacity as Chairperson of District Rural Development Agency (DRDA), shall be the District Programme Coordinator for the implementation of the Scheme in the district.
- (2) Functions, Responsibilities etc. of the District Program Coordinator shall be as provided under section 17 of the Act.
- (3) The District Development Officer may delegate whole or part of his functions under the Scheme to the Director, District Rural Development Agency.
- (4) The District Rural Development Agency headed by Director shall be the nodal agency at district level, to provide secretarial assistance to the District Program Coordinator in discharge of his statutory responsibilities under the VB—G RAM G Act and this Scheme.

11. Programme Officer (Block Level).-

- (1) For every Taluka Panchayat, Taluka Development Officer shall be the Programme Officer at the panchayat of intermediate level for the purposes of the Act.
- (2) Functions, Responsibilities of the Programme Officer shall be as provided in section 18 of the Act.
- (3) The Programme Officer shall perform his functions under this Scheme, under the direction, control and superintendence of the District Programme Coordinator and the Director, District Rural Development Agency of the District.

12. Responsibilities of Gram Panchayat.-

- (1) The responsibilities of the Gram Panchayat shall be as provided in section 19 of the Act.
- (2) The Sarpanch and Village Talati-cum-Mantri shall be jointly and severally responsible for overall planning, implementation, coordination, convergence with other schemes and monitoring of the scheme at the Gram Panchayat level.

13. Social Audit by Gram Sabha.-

- (1) The Gram Sabha, shall monitor and review the execution of all works undertaken under the Scheme within the jurisdiction of the Gram Panchayat, in accordance with the provisions of this Act.
- (2) The Gram Sabha shall conduct regular social audits of all works taken up under the Scheme within the Gram Panchayat, as prescribed by the Central Government.
- (3) The Gram Panchayat shall make available to the Gram Sabha all records and documents required for conduct of the social audit, including muster rolls, bills, vouchers, measurement books, sanction orders, digital records, geo-tagged photographs, and all other connected books of account and papers, whether maintained in physical or electronic form.

CHAPTER VI — REGISTRATION AND ROZGAR GUARANTEE CARD

14. Registration of households, Issue of Gramin Rozgar Guarantee Card, Demand for work, allocation of work.-

The provisions as regards to registration of households, Gramin Rozgar Guarantee Card, mechanism for demand and allocation of work shall be as provided in Schedule II to the Act.

CHAPTER VII — MUSTER ROLLS, ATTENDANCE RECORDING AND MEASUREMENT OF WORK

15. Muster Rolls, Attendance and Measurement. -

The mechanism related to Muster roll, recording of attendance and measurement of work shall be as specified in Schedule I to the Act.

CHAPTER VIII — WAGE PAYMENT AND DELAY COMPENSATION**16. Wage payment.-**

- (1) The wage rate to be paid to the worker shall be without any gender bias, and linked to the quantum of work completed in accordance with the rural schedule of rates notified on the basis of time and motion studies for different types of work and different seasons, revised periodically. For the said purposes, the State Steering Committee may decide applicable schedule of rates either for whole of the State or for districts or to authorize District Program Coordinator to finalize schedule of rate for respective district, aligned with the schedule of rates operated by Roads and Buildings or Forest and Environment or Directorate of Horticulture or any other department of the State Government for the district as may be applicable. The wage rate to be paid to the worker shall be proportional to normative work output as against expected work output of able bodied person under similar ambient conditions.
- (2) The State Steering Committee may finalise a different schedule of rates for women, the elderly, persons with disabilities and persons with debilitating ailments to facilitate their productive participation in suitable categories of work.
- (3) 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.

17. Mode of payment.-

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

18. Delay compensation.-

- (1) In case the payment of wages is not made within fifteen days from the date of closure of the muster roll, each wage seeker shall be entitled to receive payment of compensation for the delay, at the rate of 0.05% of the wage seekers' unpaid wages per day of delay beyond the sixteenth day of closure of muster roll. Without any specific order from District Programme Coordinator or Programme Officer, it shall not be incumbent upon any implementation authority to deny or delay payment of wages.
- (2) 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.
- (3) For the purpose of ensuring accountability in payment of wages and to calculate culpability of various functionaries or agencies, the State Government shall divide the processes leading to determination and payment of wages into various stages such as, —
 - (a) measurement of work;
 - (b) computerising the muster rolls;
 - (c) computerising the measurements;
 - (d) generation of wage lists; and
 - (e) 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.
- (4) 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.
- (5) District Programme Co-Ordinator and Programme Officer shall pay the compensation upfront after due verification within the time limits as specified above. The District Programme Co-Ordinator or the Programme Officer may recover the compensation amount from the functionaries or agencies who are responsible for the delay in payment.
- (6) The number of days of delay, the compensation payable and actually paid shall be reflected in the Management Information System.

CHAPTER IX — UNEMPLOYMENT ALLOWANCE**19. Unemployment Allowances. -**

If an applicant for employment under the Scheme is not provided such 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 provisions of section 11 of the Act.

20. Procedure.-

- (1) The daily unemployment allowance shall be paid at the rate of one-fourth of the notified wage rate for the first thirty days during the financial year and at the rate of one-half of the notified wage rate for the remaining period of the financial year subject to maximum eligibility of 125 days in a year. Such unemployment allowance shall be paid to the individual savings account of the wage seeker in the relevant bank or post office.
- (2) 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 Panchayat at the District, intermediate or village level).
- (3) Every payment of unemployment allowance shall be made or offered not later than fifteen days from the date on which it became due for payment.

CHAPTER X — CATEGORIES OF WORKS AND ELIGIBILITY CRITERIA FOR INDIVIDUAL BENEFICIARY WORK**21. Works and Categories under the Scheme.-**

Works and Categories under the scheme shall be as specified in clause 4 of the Schedule I of the Act.

22. Eligibility criteria of the beneficiary for individual beneficiary work.-

Eligibility criteria of the beneficiary for individual beneficiary work shall be as specified in sub-clauses (5) and (6) of clause 4 of Schedule I of the Act.

CHAPTER XI — WORKSITE MANAGEMENT AND SAFETY**23. Facilities at worksites.-**

The provisions relating to facilities at worksite shall be as specified in clause 4 of the Schedule II of the Act.

24. Safety and accidents.-

- (1) If any personal injury is caused to any person employed under the Scheme by any accident at the worksite of VB—G RAM G work, he shall be entitled to such medical treatment as may be required, free of cost at any Government Hospital within the State.
- (2) Where hospitalisation pursuant to any injury at worksite is necessary, the State Government shall arrange, free of cost, for such hospitalisation including accommodation, treatment, medicines and payment of daily allowance which shall be at the rate of half of the average daily wage rate.
- (3) If a person employed under the Scheme meets with death or becomes permanently disabled by accident arising out of and in the course of employment at the worksite, he or his legal heirs, as the case may be, shall be paid by the implementing agency an ex gratia as per entitlement under the Pradhan Mantri Suraksha Bima Yojana or as may be notified by the Central Government.
- (4) If any personal injury is caused by accident to a child accompanying a person who is employed under the Scheme at the worksite, such child shall be entitled to medical treatment free of cost at any Government hospital within the State; and in case of death or disablement of the child due to the said accident, an ex gratia assistance of rupees two lakhs shall be paid to the legal guardians by the State Government.

CHAPTER XII — RESTRICTION ON UNDERTAKING WORKS DURING PEAK AGRICULTURAL SEASONS

25. Notification of Peak Agricultural Seasons.-

- (1) The State Government shall, for every financial year, in advance, notify a period or periods aggregating to sixty days in a financial year, covering the peak agricultural seasons of sowing and harvesting, during which no works under the Scheme shall be undertaken. It would be open to issue distinct notifications for different areas of the State, including districts, blocks or Gram Panchayats, having regard to—
 - (a) agro-climatic zones,
 - (b) local patterns of agricultural activities, and
 - (c) such other relevant factors as may be considered necessary; or to issue multiple notifications for the same area of the State.
- (2) Every notification issued under this provision shall have binding effect for the purposes of the Act and the Scheme.

26. Prohibition of Works during Notified Periods.-

All authorities responsible for planning, sanctioning or executing works under the Scheme shall ensure that no work is undertaken during the periods notified as peak agricultural seasons.

27. Scheduling of Works.-

The Programme Officer and other implementing authorities shall, while approving the aggregated Viksit Gram Panchayat Plans and scheduling works, ensure that all works are taken up only outside the notified peak agricultural seasons.

CHAPTER XIII — ESTIMATE, SANCTIONING AND WORK EXECUTION

28. Estimates, Administrative and Financial Sanctions, Work Execution.—

- (1) The provisions as to the procedure for preparing estimates and grant of administrative and financial sanctions shall be as specified in clauses 9, 10, 11, 12, 13 and 14 of the Schedule I of the Act.
- (2) The provisions as to wage linkage to output and schedule of rates, special schedule of rates for vulnerable groups, working hours and earning norms, inspection and quality control, mechanism for completion of ongoing works, execution methodology and procurement of materials shall be as specified in clauses 17, 18, 19, 20, 27, 8, 21 and 23 of the Schedule I of the Act.

CHAPTER XIV — FUNDING PATTERN AND FINANCIAL ARRANGEMENTS

29. Funding Pattern.-

The Scheme shall be implemented as a Centrally Sponsored Scheme on cost sharing basis between the Centre and State as provided in the Act.

30. Financial Arrangements.-

- (1) State-wise Normative Allocation: The Central Government shall determine, for every financial year, a State-wise normative allocation for implementation of the Scheme, based on such objective parameters as may be communicated from time to time.
- (2) Expenditure Beyond Normative Allocation: Any expenditure incurred by the State Government over and above the State-wise normative allocation shall be borne by the State Government.
- (3) Central Share: The share of the Central Government, within the approved allocation, shall include expenditure towards—
 - (a) payment of wages for unskilled, semi-skilled and skilled labour engaged under the Scheme;
 - (b) the material component of works, subject to the provisions contained in Schedule-I of the Act; and
 - (c) such administrative expenses as may be specified by the Central Government, including—

- (i) salary and allowances of Programme Officers and supporting staff,
 - (ii) administrative expenses of the Central Council,
 - (iii) facilities required under Schedule-II of the Act, and
 - (iv) such other items as may be prescribed by the Central Government.
- (4) State Government Share: The share of the State Government, within the approved allocation, shall include expenditure towards—
- (a) payment of wages for unskilled, semi-skilled and skilled labour engaged under the Scheme;
 - (b) the material component of works, subject to Schedule-I of the Act; and
 - (c) such administrative expenses as may be specified, including—
 - (i) salary and allowances of Programme Officers and supporting staff,
 - (ii) administrative expenses of the State Council,
 - (iii) facilities required under Schedule-II of the Act, and
 - (iv) such other items as may be prescribed by the Central Government.
- (5) Unemployment Allowance and Delay Compensation:- The State Government shall bear the expenditure towards unemployment allowance and delay compensation payable under the Scheme.
- (6) Intra-State distribution of normative Allocation:— The State Government shall, upon receipt of the approved normative allocation from the Central Government, ensure equitable, need-based and transparent intra-State distribution of the allocation across districts and Gram Panchayats, taking into consideration the categorisation of Gram Panchayats and the assessed local needs for determining Gram Panchayat-wise allocations and corresponding district allocations. In doing so, due consideration shall be given to any guideline issued by Central Government as to methodology, parameters and procedural requirements for such distribution.

CHAPTER XV — TRANSPARENCY AND PUBLIC DISCLOSURE

31. Proactive disclosure.-

- (1) Mandatory Public disclosure shall be undertaken through digital systems integrated with the designated management information system and displayed at the village level for public scrutiny.
- (2) Display at every worksite a “Janata Board” indicating details of the work, estimated labour days, material quantities in local terminology, and item-wise costs.
- (3) Digital and physical display of number of days of employment provided, wage payments, material payments, guarantees under the Act, works approved under the Viksit Gram Panchayat Plan, and year-wise works taken up or completed by the Gram Panchayat and other implementing agencies.
- (4) Public disclosure of all information relating to works, labour demand, employment provided, payments, material utilisation and physical progress under this Scheme shall be carried out through digital systems integrated with the designated portal. Weekly disclosures shall be automatically generated and displayed in a publicly accessible physical and digital formats.
- (5) District Programme Coordinator and Programme Officer shall ensure that their official websites are regularly updated in compliance with clause (b) of sub-section (1) of section 4 of the Right to Information Act, 2005 (22 of 2005), with all information on the Act available in free, downloadable electronic form.
- (6) All accounts and records including muster rolls relating to the Scheme shall be made available for visual 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. A fee of Rs. 5.00 per page shall be charged by the implementation authority or custodian of record for giving copies or relevant extract.

CHAPTER XVI — SOCIAL AUDIT**32. Conduct of social audit and compliance with findings.-**

- (1) The procedure as to conduct of social audit shall be as prescribed in sub-clause 3 of clause 25 of Schedule I to the Act.
- (2) Following procedure shall be followed in respect of findings of the social audit team or of any other inspection team of the State Government or the Central Government:
 - (a) Findings shall be placed in the Gram Sabha.
 - (b) Corrective and recovery actions shall be initiated without delay.
 - (c) Action-taken reports shall be recorded in the MIS.
 - (d) Any misappropriation of amounts spent under the Scheme shall be recoverable under the relevant revenue laws for recovery prevailing in the State Government.
 - (e) The portion of such recoveries pertaining to the Central share shall be remitted to the Consolidated Fund of India through the mechanism established by the Central Government.

33. Annual Reporting.—

The provisions as regards annual reporting shall be as per clause 31 of the Schedule I of the Act.

CHAPTER XVII — GRIEVANCE REDRESSAL AND OMBUDSPERSON**34. Grievance Redressal Mechanism.-**

Procedure and Provisions relating to Grievance redressal mechanism at gram panchayat, taluka panchayat and district level shall be as specified in clause 28 of the Schedule I of the Act. At the state level, Additional Commissioner (VB-G RAM G) shall be the designated officer for hearing appeals against orders of the district programme coordinator.

35. Ombudsperson.-

The State Government shall appoint an Ombudsperson for each District to receive grievances, conduct enquiries and issue awards in accordance with the guidelines notified by the Central and the State Government. The Ombudsperson shall operate through digital platforms integrated with the designated digital portal under this Act.

CHAPTER XVIII — MONITORING, INSPECTION AND EVALUATION**36. Monitoring.-**

- (1) The State Government shall monitor implementation at State, District and Block levels.
- (2) Dashboards and analytical reports shall be maintained in the MIS.

37. Evaluation.-

- (1) Independent evaluations shall be undertaken periodically to assess outcomes and impact.
- (2) For ensuring measurable outcomes and real-time accountability, technology-enabled monitoring shall be mandated for tracking work execution and post-completion asset outcomes, supported by verified data systems and spatial technologies. Weekly public disclosures shall be reinforced through a comprehensive transparency framework. A Concurrent Evaluation Mechanism as specified by the Central Government, shall provide continuous vigilance and enable timely corrective action.

CHAPTER XIX -TRAINING AND CAPACITY BUILDING**38. Training and Capacity Building.-**

- (1) The State Government shall prepare and implement a dedicated plan for capacity building and strengthening of Panchayati Raj Institutions for effective planning, execution, supervision and monitoring of the Scheme.
- (2) The capacity-building plan shall, inter alia, include activities relating to:

- (a) training of elected representatives and functionaries of Panchayati Raj Institutions on roles and responsibilities under the Scheme;
 - (b) Information, Education and Communication (IEC) initiatives to enhance awareness regarding the provisions of the Scheme, transparency mechanisms and community participation;
 - (c) digital literacy and orientation on the use of Management Information Systems, geo-tagging tools and other digital platforms;
 - (d) strengthening institutional systems in Panchayati Raj Institutions for record keeping, financial management, grievance redressal, social audit and asset maintenance.
- (3) The plan shall be prepared annually, based on field requirements, and shall be integrated with the State Training and Capacity Building framework under the Scheme.
- (4) Panchayati Raj Institutions shall extend full cooperation in organising such capacity building initiatives and shall ensure participation of elected representatives and functionaries.
- (5) Expenditure on activities undertaken under this provision shall be met from permissible administrative and capacity-building heads, as may be specified by the Central Government and the State Government.

CHAPTER XX- MISCELLANEOUS

This Scheme shall be read harmoniously with the provisions of the Act and Schedules appended thereto.

In the event of any inconsistency, the provisions of the Act and Schedules thereof shall prevail.

By order and in the name of the Governor of Gujarat,

SHITAL PATEL,

Deputy Secretary to Government.

