

From

Thiru.P.Ponniah, I.A.S.,  
Director,  
Rural Development and Panchayat Raj,  
Panagal Maligai, Saidapet,  
Chennai-15.

To

The District Collector/Chairman,  
District Rural Development Agency,  
All Districts.

**Rc.No.56200/2023/MGNREGS-I-2, Dated.18.01.2024**

Sir / Madam,

Sub: MGNREGS – Guidelines / Framework for “Planning for works and preparation of Labour Budget” under MGNREGA for the FY- 2024-25 – Instructions issued by the Government of India – Preparation of Labour Budget by the Districts - Regarding.

Ref: 1. Director (MGNREGA), MoRD, GoI, New Delhi Letter No. G-31011/16/2024-RE-V (385716), Dated.22.9.2023.  
2. Annual Master Circular for the year 2022-23.  
3. 266 Approved Work List by MoRD, GoI, Dated 26.10.2023  
4. DRD & PR Lr.No.73232/21/PRI.2.2, dt:23.9.2023.  
5. Instruction issued during Additional Collector/Project Director Review Meeting on 10.01.2024.

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I invite your kind attention to the references cited.

In the reference 1<sup>st</sup> cited, Government of India has requested to prepare MGNREGA Labour Budget for the FY 2024-25 by following Chapter 6 of the Annual Master Circular 2022-23 vide reference 2<sup>nd</sup> cited.

Sub-section 6 of Section 14 of the MGNREG Act 2005, directs that the District Programme Coordinator (DPC) under MGNREGA shall prepare, in the month of December every year, a Labour Budget (LB) for the next financial year containing the details of anticipated demand for unskilled manual work in the district and the plan for identification of need based works and engagement of workers in the works covered under the program. Chapter 6 of the Annual

Master Circular 2022-23 reiterates and details the procedure to be followed for planning for works and preparation of Labour Budget 2024-25.

In the reference 4<sup>th</sup> cited, instruction has already been issued to commence the Planning at Village Panchayat Level on 2<sup>nd</sup> October 2023 Gram sabha meeting.

The following activities should be conducted for the finalization of Shelf of Project for all Panchayats and the approval for Final Shelf of Project 2024-25.

### **Step by Step Procedure for the Preparation of Labour Budget 2024-25**

- Step-I – Requirement of Works during 2024-25 for the Village Panchayat should be finalized and Placed in the Gramsabha Meeting on 26.01.2024.
- Step-II – 100% field inspection to be done by the Assistant Engineer, Zonal DyBDO and Overseer
- Step-III – Manual Estimate for all work for each Village Panchayat should be prepared by Assistant Engineer and Overseer
- Step-IV – AC/PDs and EEs to allot a timeslot for each block and to verify all the works with estimate from all the panchayats.
- Step-IV – Manual Administrative Sanction and Estimate for all the Works proposed for 2024-25 to be approved by EEs, AC/PDs and District Collector respectively.
- Step- V – Work IDs in NREGASoft should be created based on the Manual AS for all the works proposed for 2024-25.
- Step- VI – Works to be commenced only from the above works with due procedures like SECURE, Geotagging etc.,

The proforma (Format-I and Format-II) for preparation of LB in which it is to be submitted to the Ministry of Rural Development is at Annexure-II. The proforma may be used by Gram Panchayats, Blocks and Districts also to present their Labour Budget before reviewing authority including the following.

### **Spill Over Works upto 2023-24 as on 31.03.2024**

- All the Not Started/0 Expenditure/Approved upto 2022-23 should be closed in NREGASoft.
- Completion of Works pending upto 2021-22 by 31.01.2024
- Completion of Works pending upto 2022-23 by 31.03.2024
- Analysis of all Pending Works and Probable Completion Date should be done.
- Accordingly, all the possible works shall be completed on or before 31.03.2024.
- After the due assessment the works that may be pending as on 31.03.2024 should be identified as spill over works and the balance value to be assessed (Mandays and Material)
- It should be ensured that Not Started Works, Approved Works upto 2023-24 should not be available in the NREGASoft as on 31.03.2024.

### **New works proposed for 2024-25**

- Requirement of Village Panchayat should be identified and should be ensured that Labour Budget for 2024-25 should be part of Gram Panchayat Development Plan (GPDP) and address the needs of livelihood assets flagged by VPRP.
- Requirement of Line Department TNSRLM, Agriculture, Horticulture, Forest, School Education Department etc
- All the works should be selected from GIS plan.
- Works amounting to 65% of Total Expenditure should be allocated for Natural Resource Management Works.

- Works amounting to 60% of Total Expenditure should be allocated for Agriculture and Allied Works.
- Minimum of 50% of Works should be allocated for Individual Asset Creation Works.
- Necessary Works are included in the District Irrigation Plan.

The District Programme Coordinator / District Collector are requested to ensure that immediate action is initiated as per these guidelines and the Labour Budgets are prepared accordingly within the timeline prescribed without any delay.

The Districts are also required to furnish a certificate to the effect that the provisions made in the Mahatma Gandhi NREGA for preparation of Labour Budget have been considered and a bottom-up approach has been adhered to in the preparation of LB.

I request you to prepare realistic Annual Action Plan as per the Format I & II enclosed and instructions of Ministry of Rural Development. The Plan should be prepared with the active participation of MGNREGA Workers, SHG women etc. The Labour Budget should be prepared only based on the GIS plan prepared for the Village Panchayats concerned.

Plan for the Block / Panchayat Union should be verified by the Zonal Officer and the concerned Assistant Executive Engineer(RD) before submitting to District Collector.

After due verification, the district plan should be submitted to Director, RD&PR in the prescribed format on or before 05.02.2024. It is informed that the Village plan and Block plan, type of works and estimate of the work proposed will be randomly verified by Director, RD&PR.

The Labour Budget for FY 2023-24 should be submitted to the Government of India by 10.02.2024 and a meeting of the Empowered

Committee for the approval of Labour Budget is likely to be scheduled in the 2<sup>nd</sup> week of February 2024. Hence, it is requested to submit LB for FY 2024-25 in respect of your district for all the Village Panchayats latest by 05.02.2024

**Encl:**

1. Guidelines / Framework for "Planning for works and preparation of Labour Budget" under MGNREGA for the FY- 2024-25
2. Format I (Spill Over upto 2023-24) & Format II (New Works for 2024-25)

Sd./-P.Ponniah,  
DRD& PR.

/Forwarded by order/

*P. Ponniah*  
18.1.24  
Assistant Director.

Copy to:

1. The Principal Secretary to Government,  
Rural Development and Panchayat Raj Department,  
Secretariat, Chennai-9.
2. The Additional Collector / Project Director,  
District Rural Development Agency,  
All Districts.

*M*  
18.1.24



## Abstract I

### The Mahatma Gandhi National Rural Employment Guarantee Scheme - 2024-25

#### MGNREGS- LB 2024-25 - Physical and Financial Requirments

Name of the District:

Name of the Block :

Name of the Village Panchayat :

S. No	Particulars	Number of Works	Financial Rs in lakh.			Mandays (Col.4/294)
			Material cost	Labour cost	Total	
1	2	2(a)	3	4	5 (3+4)	6
1	Balance Spill over from works 2023-24					
2	Requirements for the New works 2024-25					
<b>Grand Total **</b>		<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>

\*\* - Plan should be prepared for providing 100 days of employment during 2024-25 to active households in the Village Panchyats.

**Abstract-II**

Mahatma Gandhi National Rural Employment Guarantee Scheme - 2024-25

MGNREGS- LB 2024-25 - Category Wise Work details

Name of the District

Name of the Block

Name of the Panchayat

Labour Material Ratio:

Sl. No	Particulars	Total Number of Works	Financial Rs in lakh.			Mandays	% out of Total Expenditure
			Labour Cost	Material Cost	Total		
1	Spill Over (Balance Works upto 2023-24)+New Works 2024-25						-
2	NRM Works All Block						
3	NRM Works MWC Block						
3	Agri and Allied Works						
5	Infrastructure Works						
5	Individual Asset Creation Works						

**Labour Budget - 2024-25 - Abstract III**

**Name of the District:**

Sl. No.	LB 2024-25 (Spill over work + New works) as per 266 work list			Estimate		
	Sl. No. in 266 list	Name of the work	Total No. of works	Labour Component (Mandays *294 ) (Rs. In lakh)	Material Component (Rs in lakh)	Total (Rs. In lakh)
1						
2						
3						
4						
5						
6						
7						
8						
9						

**Labour Budget - 2024-25 - Abstract III - A**

**Name of the District:**

**Name of the Block:**

Sl. No.	LB 2024-25 (Spill over work + New works) as per 266 work list			Labour Component (Rs. In lakh)	Material Component (Rs in lakh)	Total (Rs. In lakh)
	Sl. No. in 266 list	Name of the work	Total No. of works			
1						
2						
3						
4						
5						
6						
7						
8						
9						



**Annexure-2**

**The Mahatma Gandhi National Rural Employment Guarantee Scheme - 2024-25**

**Details of the New Works Proposed**

Name of the District :

Name of the Block:

Name of the Village Panchayat:

S. No	Name of the New work	Sl.No as per the 266 work list	Estimate Cost Rs in lakh.			Proposed Mandays (col.5/294)
			Material cost	Labour cost	Total	
1	2	2(a)	3	4	5(4+5)	6
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
<b>Grand Total</b>						<b>0</b>