

राष्ट्रीय ग्रामीण अवसंरचना विकास एजेंसी
(ग्रामीण विकास मंत्रालय, भारत सरकार)

National Rural Infrastructure Development Agency
(Ministry of Rural Development, Govt. of India)

5th Floor, 15-NBCC Tower, Bhikaji Cama Place, New Delhi-110066

File No. NRRDA-Go21(17)/2/2019-FA- 369483

Dated: 18.02.2020

To,

The Principal Secretary/Secretary/CEO's/CE's and FC's of Nodal Department of all States.

Subject: Opening of New Heads in the Chart of Accounts of PMGSY Manual of Maintenance Fund.

According to the existing accounting of receipt and expenditure of Central & State Govt. share of incentive money on OMMAS, it is not possible to monitor the receipt and expenditure being incurred by the states against the incentive money.

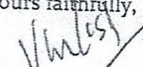
2. Pursuant to the above, new account heads need to be opened in the chart of account of PMGSY "Account Manual of Maintenance Fund".

3. Following new heads/sub-heads of Accounts are added to provide for an improved accounting and MIS report.

S.No.	Head of Account	Dr/Cr bal	Major Head No.	Account Head No.	Entry to be made by
101. Maintenance Funds State					
101.4	State share of PMGSY Maintenance Fund (Incentive Money) received by SRRDA	Credit	101	101.04	SRRDA
102. Maintenance Funds Central					
102.4	Central Maintenance Fund (Incentive Money) received by SRRDA	Credit	102	102.04	SRRDA
141. Expenditure on Periodic Renewals of Roads					
141.9	Periodic Renewals PMGSY Roads from Incentive money-Central Fund	Debit	141	141.09	DPIU
141.10	Periodic Renewals PMGSY Roads from Incentive money-State Fund	Debit	141	141.10	DPIU
144. Expenditure on Routine Maintenance for post 5 Year					
144.1	Routine maintenance post 5 years of PMGSY Roads from State Funds	Debit	144	144.01	DPIU
144.2	Routine maintenance post 5 years of PMGSY Roads from Central Funds	Debit	144	144.02	DPIU
144.3	Routine maintenance post 5 years of Non-PMGSY Roads from State Funds	Debit	144	144.03	DPIU
144.4	Routine maintenance post 5 years from District Panchayat Funds	Debit	144	144.04	DPIU
144.5	Routine maintenance post 5 years from Block Panchayat Funds	Debit	144	144.05	DPIU
144.6	Routine maintenance post 5 years from Village Panchayat Funds	Debit	144	144.06	DPIU
144.7	Routine maintenance post 5 years from Marketing Board Funds	Debit	144	144.07	DPIU
144.8	Routine maintenance post 5 years from Others	Debit	144	144.08	DPIU
144.9	Routine maintenance post 5 years of PMGSY Roads from Incentive money-Central Fund	Debit	144	144.09	DPIU
144.10	Routine maintenance post 5 years of PMGSY Roads from Incentive money-State Fund	Debit	144	144.10	DPIU

(ii) Corrigendum to Explanatory Notes on Chart of Accounts		
Account Number	Code	Explanatory Notes
101.04		This head takes to credit the State share of incentive money received by SRRDA.
102.04		This head takes to credit the Central share of incentive money received by SRRDA.
141.09		DPIU will debit periodical expense <i>renewal</i> of PMGSY Road from incentive money of Central Share.
141.10		DPIU will debit periodical expense <i>renewal</i> of PMGSY Road from incentive money of State Share.
144.01 to 144.10		These heads of accounts are self explanatory: these relates to routine maintenance for post 5 years of PMGSY Roads from different funds.

3. In addition to above, in the nomenclature of head 121.02. "PMGSY" has been replaced with "Non-PMGSY".
4. All the concerned SRRDA/PIUs may please note and take further necessary action on booking of Central/State Share for receipt and expenditure for PMGSY works.
5. This issues with the approval of AS & DG, NRIDA.

Yours faithfully,

 (Kaillash bisht)
 Dy. Director(F&A)

Copy for information to:-

1. Director Accounts, O/o Comptroller & Auditor General of India, 10, Bahadur Shah Zafar Marg, New Delhi-110002.
2. Chief Controller of Accounts, Ministry of Rural Development, Government of India, Room No.241, Krishi Bhawan, New Delhi.
3. PPS to AS & DG, NRIDA, MoRD, Krishi Bhawan, New Delhi
4. Joint Secretary(RC) & DG, NRIDA, MoRD, Krishi Bhawan, New Delhi
5. Director (P-I/P-II/P-III/Tech) NRIDA, New Delhi
6. Joint Director, Centre for development of Advances Computing, 5th Floor, Westend Centre 3, 169/1, Sector II, D P Road, Aundh, Pune-411007 for making necessary provision in the R&P Module of OMMAS.