



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

Date: 07.09.2021

To

Principal Secretary/ Secretary of Nodal Department of PMGSY of all States/Union Territories.

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

Sir,

Presently there is no provision in Programme Fund, OMMAS R&P module to record the amount received by SRRDAs as tender fee for PMGSY tenders. An initiative has been taken by NRIDA for implementing online collection of EMD and tender fees and a central pooling account has been opened for this purpose by NRIDA, as communicated vide letter no.AO21(11)/12/2020-FA, Dated 19th, Mar.,21. Accordingly, there is also a need to create accounting Heads and Subheads in Programme Fund of OMMAS R&P module for booking of the tender fee and GST collected on it by SRRDAs. Accordingly, new head of accounts are being opened in the chart of accounts of Programme Fund for use by SRRDAs, as detailed below:

S.No.	Head of Account	Dr/Cr bal.	Major Head No.	Account Head No.	Entry to be made by
Programme Fund					
5. Goods & Service Tax Collected on Tender Fees.					
5.01	CGST collected on Tender Fees	Credit	5	5.01	SRRDA
5.02	SGST collected on Tender Fees	Credit	5	5.02	SRRDA
5.03	IGST collected on Tender Fees	Credit	5	5.03	SRRDA
5.04	UTGST collected on Tender Fees	Credit	5	5.04	SRRDA
21. Incidental Receipts					
21.06	Receipt of Tender Fees	Credit	21	21.06	SRRDA
21.07	Transfer of Tender Fees to State Government Account	Debit	21	21.07	SRRDA

2. Explanatory Notes on above Head of Accounts :

Account Code Number	Explanatory Notes
5.01	This account code number is for the booking of collection of CGST on Tender fees and payment of same via Cheque/challan/e-payment to respective government account by SRRDA.
5.02	This account code number is for the booking of collection of SGST on Tender fees and payment of same via Cheque/challan/e-payment to respective government account by SRRDA.
5.03	This account code number is for the booking of collection of IGST on Tender fees and payment of same via Cheque/challan/e-payment to respective government account by SRRDA.
5.04	This account code number is for the booking of collection of UTGST on Tender fees and payment of same via Cheque/challan/e-payment to respective government account by SRRDA.
21.06	This account code number is for the booking of receipt of Tender Fees by SRRDA.
21.07	This account code number is for the transfer of Tender Fees collected on PMGSY tenders to State account via Cheque/challan/e-payment by SRRDA, if required.

3. As & when tender fee is received by SRRDA in their accredited bank account via central pooling account of NRIDA, same may be entered in OMMAS by booking in Head No. 21.06 and while remitting the same to any other account of State, if required, the amount be booked under Head No. 21.07. GST on tender fee may be first booked in the accounting heads mentioned above, thereafter same may be remitted to the account of tax department by debiting the same above mentioned heads (5.01; 5.02; 5.03 & 5.04).

4. All SRRDA may please be instructed to take note of the methodology explained in Paras above & ensure booking & accounting of tender fee & GST on tender fees in PMGSY tenders in OMMAS R&P module of Programme Fund.

5. This issues with the approval of JS(RC) & DG, NRIDA.

Yours sincerely,

(दीपक आशीष कौल)
(Deepak Ashish Kaul)
निदेशक (वि. एवम् प्रशा.) / Director (F&A)
राष्ट्रीय ग्रामीण अवसंरचना विकास एजेंसी, ग्रामीण विकास मंत्रालय
NRIDA, Ministry of Rural Development, भारत सरकार / Govt. of India

7/8/2024

Copy for information to: -

1. PPS to JS(RC) & DG, NRIDA, MoRD, Krishi Bhawan, New Delhi.
2. CEO/CE/EO & FCs of SRDDA of all states/UTs.
3. Joint Director, Centre for Development of Advance Computing(C-Dac), 5th Floor, Westend Centre 3, 169/1, Sector II, D.P. Road, Aundh, Pune-411007 for making necessary provision in the Programme Fund in R&P Module of OMMAS.
4. Shri Vijay Ingle, Programmer, for uploading on NRIDA website.