


File No.J-11060/11/2023-RE-III SI.No.18  
Government of India  
Ministry of Rural Development  
(Department of Rural Development)  
(Mahatma Gandhi NREGA Division)

  
**ORIGINAL FOR PAYMENT**

धर्मवीर झा / DHARMVIR JHA  
निदेशक / Director  
भारत सरकार / Government of India  
ग्रामीण विकास मंत्रालय / M/o Rural Development  
कृषि भवन, नई दिल्ली / Krishi Bhawan, New Delhi  
Krishi Bhawan, New Delhi  
Date: 07/07/2023

To  
The Pay & Accounts Officer,  
Government of India,  
Ministry of Rural Development,  
Krishi Bhawan, New Delhi.

**Subject- Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) – on account payment of 2<sup>nd</sup> installment of 1<sup>st</sup> tranche of Central Assistance for financial year 2023-24 towards Material and Admin. Contingency to the State Government of Himachal Pradesh.**

Madam/Sir,

I am directed to convey the sanction of the President of India to the payment of Grants-in-aid amounting to **Rs. 90,16,30,000/- (Rupees Ninety Crore Sixteen Lakh Thirty Thousand Only)** to the **State Government of Himachal Pradesh** as Central assistance **towards Material and Admin contingency** for implementation of the Mahatma Gandhi NREGA for the financial year 2023-24. This sanction amount includes **Rs.74,76,31,000/-** towards material **and Rs.15,39,99,000/-** towards admin contingency.

2. The Central funds and the corresponding State share, from the State Treasury would be released by the States to the concerned State Nodal Account (SNA)/ Programme Implementing Agency (PIA) account within a maximum period of 15 days from the receipt of Central funds in the State Treasury. The State Government is requested to endorse the copy of the release order to the Central Government addressed as under:

**Shri Dharmvir Jha, Director (Mahatma Gandhi NREGA)  
Ministry of Rural Development, Krishi Bhawan,  
New Delhi, 110001**

3. **The pending liability of FY 2022-23 should be cleared first. The status of clearance of old pending liabilities will be reviewed by the Ministry from time to time.**

4. Accounting for Admin contingency should be maintained separately for assessing the matching State share towards material component from the angle of central releases and to maintain the limit of 6% for expenditure on Admin contingency

5. Refund of the interest receipts to the Consolidated Fund of India in terms of Rule 230(8) of the GFR, 2017.

6. Further the following conditions shall be fulfilled in utilisation of these funds:

a) Adherence to the time line indicated in the LB minutes of FY 2023-24 against various key activities.

b) In all Electronic Fund Management system (eFMS) 'implemented' areas, the funds shall be maintained at the State level; and there shall be no intermediary accounts. All payments in these areas shall move directly from the State fund to the destination accounts based on the pay order generated at the Block/Gram Panchayat level.

c) Where eFMS is not yet implemented, steps shall be taken to implement the same at the earliest.

d) The detailed voucher-based data shall be available in the NREGASoft for all the expenditure done.

e) The material component including wages of skilled and semi-skilled labour shall not exceed 40% at district level.

f) The Expenditure of material component including wages of skilled and semi-skilled labour will be shared between Centre and State Government in the ratio of 75:25.

g) This grant is towards plan expenditure and shall be utilized for approved items of works subject to the conditions laid down in the Mahatma Gandhi NREGA Guidelines. No deviation from the provisions of the Guidelines is permissible.

- h) The Utilization Certificate should be submitted within 12 (Twelve) months of the closure of financial year which shall include interest accrued. Interest accrued should be computed based on the details of ledger account maintained for the purpose.
7. No Utilization Certificate is pending against the Recipient Organization under the Scheme.
8. Funds towards admin contingency must be used against admin expenses (Salary etc.)
9. The accounts of the grantee institutions will be audited by the Comptroller and Auditor General of India and the Internal Audit of the Principal Accounts Office of the Ministry in terms of Rule 236 (1) of the General Financial Rules, 2017.
10. The expenditure is debit to the following Head of Accounts under Demand No. 87, Department of Rural Development (2023-24).

**3601 Grants-in-aid to State Governments (Major Head)**  
**06 Centrally Sponsored Schemes**  
**101 Central Assistance/Share**  
**28 Mahatma Gandhi National Rural Employment**  
**28.01 Programme Component-Mahatma Gandhi NREGA**  
**28.01.35 Grants for creation of Capital Assets.**

11. The DDO, Mahatma Gandhi NREGA (207172), M/O Rural Development will be the Drawing & Disbursing Officer for the purpose. The amount mentioned in Para -1 above will be transferred to the State Employment Guarantee fund of Government of Himachal Pradesh in the following accounts:

**(i) Material component**

Sl. No.	Amount to be transferred for material component	Particulars	
1	Rs.74,76,31,000/-	Name of Account	Vice Chairman of HP Rural Development and Employment Guarantee Society MGNREGA Material
2		Account no.	4193000100031015
3		Bank name	Punjab National Bank
4		Bank code	419300
5		IFSC code	PUNB04193

**(ii) Admin. Contingency**

Sl. No.	Amount to be transferred for Admin. contingency	Particulars	
1	Rs.15,39,99,000/-	Name of Account	Commissioner MGNREGA Admin
2		Account no.	4193000100087500
3		Bank name	Punjab National Bank
4		Bank code	419300
5		IFSC code	PUNB0419300

12. This issues under the powers delegated to this Ministry and in consultation with the Integrated Finance Division vide their U.O. No. 177/Finance/2023-24, dated 06.07.2023.


Yours faithfully,

  
**(Dharmvir Jha)**  
Director (Mahatma Gandhi NREGA)  
निदेशक/Director

Copy to:

1. The Principal Secretary, Finance Department, Govt. of Himachal Pradesh.
2. The Secretary/Commissioner, Rural Development, Govt. of Himachal Pradesh.
3. Assistant Director (RE-V),
4. Director (Fin-I),

भारत सरकार / Government of India  
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**(Dharmvir Jha)**  
Director (Mahatma Gandhi NREGA)  
निदेशक/Director

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