


भारत सरकार  
राष्ट्रीय ग्रामीण अवसंरचना विकास एजेंसी  
(ग्रामीण विकास मंत्रालय)  
5वां तल, एनबीसीसी टॉवर, भीकाजी कामा प्लेस,  
नई दिल्ली-110066

संख्या: NRRDA-F012(11)/6/2020-FA

दिनांक 05.11.2020

**विषय: सितम्बर-अक्तूबर 2020 में सभी एसआरआरडीए के वित्तीय नियंत्रक के साथ हुई वीसी बैठक का कार्यवृत्त**

दिनांक 28.09.2020 से 06.10.2020 के मध्य हुई वित्तीय नियंत्रको की वीसी (VC) की बैठक के कार्यवृत्त आगामी कार्यवाही हेतु प्रेषित किए जा रहे हैं।

  
उप निदेशक (वि एवं प्रशा)

सेवा में

सभी राज्यों के वित्तीय नियंत्रक, ITNO पीएमजीएसवाई

**प्रतिलिपि:**

1. अपर सचिव एवं महानिदेशक, ग्रामीण विकास, ग्रामीण विकास मंत्रालय, एनआरआईडीए के प्रधान निजी सचिव
2. निदेशक (वि एवं प्रशा) के निजी सहायक, एनआरआईडीए
3. उप निदेशक (वि एवं प्रशा), एनआरआईडीए
4. कार्यालय आदेश फोल्डर

**NRRDA-G021(17)/1/2018-Dir(FA) 373312**

**National Rural Infrastructure Development Agency  
5th Floor, 15, NBCC Tower, Bhikaji Cama Place,  
New Delhi**

**Subject: Minutes of the VC meetings held in September, 2020 /  
October, 2020 with FCs of all SRRDAs.**

VC meetings to discuss various finance and accounting issues pertaining to the States were held from 28.09.2020 to 06.10.2020 with SRRDAs in batches. The following officials of NRIDA participated in the VC:

1. S/Shri Deepak Ashish Kaul, Director (F&A)
2. Kailash Bisht, Dy. Director (F&A)
3. Raj Kumar Arora, Asstt. Director (F&A)
4. Rahul Charaya, CA

The issues discussed in the VCs along with the decisions taken are summarized below for necessary action by all concerned.

**Item No 1& 2: Action taken Report of the meeting held in the month of May 2020 and Review of important accounting points related to the accounts of the year 2018-19**

Director (F&A) started with the discussion on the action taken on the observations discussed during the VC meeting held in the month of May 2020 and irregularities noticed in the Balance sheet of 2018-19. The following irregularities pointed out during the previous VC mentioned below were again discussed:

- i. Booking of expenditure under incorrect head
- ii. Tax at source deducted by the Bank
- iii. TDS claims still lying outstanding with Income Tax Departments
- iv. Non-deduction of Statutory dues/Liquidated damages/TDS etc.
- v. Levy of IT Penalty and late deduction of IT
- vi. Levy of bank charges/Less interest credit
- vii. Expired Bank Guarantees

- viii. Heavy balances in Saving Accounts
- ix. Stale Cheques

It was emphasized upon the States to settle their pending accounting observations, if any, before submission of 2019-20 annual balance sheet. States were also suggested to send written requests for considering revocation of March '20 accounts, if required by them for correction in accounts. It was also seen that certain States like Jharkhand and Uttar Pradesh had not submitted ATR in the decisions taken in the meetings held in May, 2020. All States were requested to submit relevant ATRs in future.

**Item No. 3. Status of verification of interest earned in all PMGSY Fund Accounts.**

States had been instructed during the FC conference and in VC meetings held in the month of February 2020 & May 2020 respectively to conduct the exercise for verification of the amount of interest credited into SRRDAs savings bank accounts and fixed deposit accounts during the last 10 years, going backward beginning from the financial year 2019-20 in a time-bound manner and submit the report to this office. Director (F&A) emphasized upon the importance of this issue.

During the discussion, most FCs stated that interest had been verified by them for the year 2019-20 and the matter about any shortfall in interest credited, has been taken up with the bank. Director (F&A) instructed all the FCs to escalate the matter with Bank and asked them to resolve the issues within 15 days. Director (F&A) also advised FCs to outsource the service for calculation of interest, if required so that the exercised could be completed on time. The timelines as given in Annexure A are to be strictly complied with all States. **(Annexure A)** and all FCs to personally monitor this matter regularly.

**Item No. 4. Online Bid Security and Bid fees to be taken in the tenders of PMGSY**

SRRDAs were informed that an online mode of deposit of Bid Security and Bid fee is proposed to be introduced in the PMGSY works through the website [pmgsytender.gov.in](http://pmgsytender.gov.in). An MoU has been signed with SBI for the online collection of

Bid Security and Bid Fee. As a pilot project, SRRDA, Haryana has invited tenders through this mode. After the successful implementation of this pilot project, it will be implemented in the entire country. All SRRDAs were briefed of details of the online procedure of collection of EMD and tender fee.

**Item No. 5. Implementation of REAT module in PFMS and monthly reconciliation of the REAT report.**

Director (F&A) thanked all States for helping in timely migration from DBT to REAT module of PFMS. FCs were requested to complete the registration activity of pending Vendors and DSC for REAT Module, if any, at the earliest and also instructed to refer the matter with the Shri Vishal Srivastava, Consultant Director, IT, NRIDA and his team for resolution if they encountered any technical problems while doing so.

A detailed procedure for reconciliation of Receipt and Expenditure between PFMS Report of EP-12 and EAT-05 was also been explained to all the SRRDAs and it was instructed to complete this activity (for both Receipt and Payment) latest by the 10th of every month in the prescribed format, (**Annexure B**) and submit the report to NRIDA.

**Item No. 6. Status of accounts of financial year 2019-20 and submission of accounts.**

It was reiterated that the due date for submission of the audited balance sheets all funds was 30th September for the financial year 2019-20. States were instructed to submit the audited Balance-sheet as per the schedule time given to the State upon their request (**Annexure C**). SRRDAs were also instructed to send only OMMAS based balance-sheets of all funds.

**Item No 7: Review of pending Internal Audit Observations of CCA, MoRD.**

Pending Internal Audit Observations of CCA, MoRD were reviewed. SRRDA of Rajasthan and Manipur were instructed to send the replies of pending Internal Audit Observation to O/o CCA, MoRD and copy to this office.

**Item No. 8: Reconciliation of agencies registered in PFMS by States.**

It is observed that there is a difference of numbers between agencies registered on PFMS as shown in the MO-3 report and active-agencies reported by the SRRDAs. All SRRDAs, where the difference is noticed, were instructed to reconcile this difference and rectify it without any further delay. The status is given in Annexure-D. The states were asked to ensure in consultation with their PFMS SPMU that only their functional PIUs are registered and mapped in PFMS correctly and reflected in the PFMS M-03 report.

**Item No. 9: Review of Pending Financial Closure of Physically completed works**

All FCs were requested to take necessary action for the payment of bills pending in respect of PMGSY works for more than 180 days. They were also advised to take immediate steps to settle the bills which are clear in all respects and that they should set up a monitoring mechanism to regularly review the pending bills to ensure that maximum number of works are financially closed within 6 months of their physical completion.

**Item No. 10: Pending release of PMGSY Central share and State share**

On reviewing the accounts of SRRDA, it has been found that the Central Share and State are yet to be paid by many State Governments to SRRDA. A statewise list of pending Central/State shares is enclosed at Annexure-E. In this regard, detailed discussions were held with the financial controllers and all concerned were directed to take up the matter with the authorities for the timely release of these outstanding shares on priority.

**In addition to the above agenda items, the following issues were also discussed during VCs:**

i. **Appointment of Audit Committee.**

During the VC meeting held in the month of May 2020, all the FCs were informed to take up the matter with their concerned authority for the constitution of the Audit Committee to monitor the functioning and audit reports as per Para 16.7 of PMGSY

Accounts Manual of Programme Fund. It was seen that Audit Committees had not been constituted in Kerala, Ladakh and Telangana. These states were asked to expedite the constitution of the audit committee and to send a copy of the constitution order to NRIDA.

States where audit committee has been constituted were asked to organize meetings of the committee and provide a copy of the minutes to NRIDA.

- ii. SRRDA, Haryana has been directed to take up the matter with their authority for the filling of Appeal for refund of TDS deducted on Interest.
- iii. As regard, double entry in respect of the payment made through eMarg Portal, the concerned SRRDAs of Himachal Pradesh and Karnataka were directed to submit non-payment certificate from their Bank for the rectification of this error. All States were directed to ensure that DLP maintenance payments were only made through E-Marg.
- iv. SRRDA Madhya Pradesh and Uttarakhand were directed to recover excess amount wrongly credited to contractors' account during the month of June 2020 and submit the report to NRIDA.

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**Annexure A : Status of Interest Verification**

Sno.	State	Financial Year	Reply of State	Time Line of completion of work
1.	Andhara Pradesh	2017-18 to 2019-20	Interest of the all three accounts has been verified and bank has credited bank interest as per MoU.	
2.	Assam RRDA	2019-20	Interest verification for the financial year 2019-20 has been completed and a claim of Rs 1.01 crore has also been submitted to the bank.	
3.	Bihar	2019-20	Difference of Rs. 1508540/- is noticed. Claim has been submitted to Bank.	
4.	Chhattisgarh	2018-19 & 2019-20	Difference of Rs. 2.00 Crore is noticed and claim has been submitted to Bank.	
5.	Gujarat	2019-20	Calculation of interest verification is in process	15.10.2020
6.	Haryana	2019-20 & 2020-21	Interest verification for the financial year 2019-20 has been completed and for the financial year 2020-21 is in process. Only difference of Rs. 1210 for the month of July is noticed.	
7.	Himachal Pradesh	2019-20 & 2020-21 (upt 30.06.2020)	Interest verification for the financial year 2019-20 has been completed and difference of Rs 71,12,975 is noticed and for the fy. 2020-21, verification has been upto 30.06.2020 and difference of Rs. 38,61,302/- has been worked out.	
8.	J&K		Calculation of interest verification is in process	15.10.2020
9.	Jharkhand		Yet to be started	15.10.2020
10.	Karnataka		CA has been appointed for this job.	20.10.2020
11.	Kerala	2018-19	Claim submitted to Bank	

12.	Madhya Pradesh	2018-19	Short amount of interest credited by the Bank	
		2019-20	Matter has been taken with the bank for the short credited of interest.	
13.	Manipur		Calculation of interest verification is in process	15.10.2020
14.	Maharashtra		Yet to be started	15.10.2020
15.	Mizoram	2019-20 & 2018-19	Difference of Rs. 2.32 Crore for the financial year 2019-20 and Rs. 0.65 Crore for the financial is noticed. The matter has been taken with the Bank.	
16.	Punjab	2019-20	Interest verification for the financial year 2019-20 has been done.	
17.	Rajasthan	2019-20	Difference of Rs. 2.75 Crore is noticed. The matter has been taken with the bank	
		2018-19		31.10.2020
18.	Sikkim	2019-20	For the f.y. 2019-20, interest verification has been done. Certificate will be sent soon.	15.10.2020
19.	Tamil Nadu	2019-20	Verified.	
20.	Telangana		Not yet Started	
21.	Tripura	2019-20	No. Difference.	
22.	Uttar Pradesh	2019-20	No. Difference.	
23.	Uttarakhand	2019-20	For the f.y. 2019-20, interest verification has been done. Certificate will be sent soon.	15.10.2020
24.	West Bengal	2019-20	Interest verification for the f.y. 2019-20 is in progress.	31.10.2020



**Annexure B : OMMAS PFMS Reconciliation as on**

State	Value of payment as per OMMAS	Payment as per PFMS/ DBT/ EAT-05	Value of deduction paid by Cheque/SD	Previous period OMMAS payments paid in PFMS in current month	Cancelled Cheques/ TEOs	OMMAS payment generated in current month but paid in next month	Refund of deposit/ advance to Contractors	Difference b/w OMMAS & PFMS for the month	Remarks
a	b	c	d	e	f	g	h	i(b-(c+d+f)-(e+g))	J

**Annexure C: Time Line for submission of the Audited Balance Sheet**

Sno.	State	Financial Year	Type of Fund	Target date of submission of Balance Sheet
1.	Arunachal Pradesh	2019-20	All Funds	15.10.2020
2.	Andhra Pradesh	2019-20	Except Maintenance Fund	30.09.2020
		2018-19	Maintenance Fund	10.10.2020
2 A	Andhra Pradesh (RCPLWE)	2019-20	Programme & Admn Fund	Received
3.	Assam	2019-20	All Fund	Received
4.	Bihar	2019-20	All Fund	15.10.2020
4 a	Bihar RCPLWE	2019-20	Audit in Progress	15.11.2020
5.	Chhattisgarh	2019-20	All Fund	31.10.2020
6.	Gujarat	2019-20	All Fund	15.10.2020
7.	Haryana	2019-20	All Fund	Received
8.	Himachal Pradesh	2019-20	All Fund	15.10.2020
9.	Jharkhand	2019-20	All Fund	15.10.2020
		2018-19	Maintenance Fund	15.10.2020
10.	Karnataka	2019-20	All Fund	30.10.2020
11.	Kerala	2019-20	All Fund	31.10.2020

12.	Madhya Pradesh	2019-20	Except Maintenance Fund	15.10.2020
			Maintenance Fund	30.10.2020
13.	Manipur	2019-20	Programme Fund	31.10.2020
14.		2018-19	Maintenance Fund	30.09.2020
15.	Maharashtra	2019-20	All Fund	31.10.2020
15 A	Maharashtra RCPLWE	2019-20	All Fund	
16.	Meghalaya	2019-20	Except Maintenance Fund	31.10.2020
17.	Mizoram	2019-20	All Fund	Audit in Progress will be submitted by 15.11.2020
18.	Nagaland	2019-20	All Fund	15.10.2020
19.	Odisha	2019-20		
19 A	Odisha RCPLWE	2019-20	Programme & Admn Fund	Received
20.	Punjab	2019-20	All Fund	Received
21.	Rajasthan	2019-20	All Fund	15.10.2020
22.	Tamil Nadu	2019-20	Audit in Progress	
23.	Tripura	2019-20	All Fund	12.10.2020
24.	Uttar Pradesh	2019-20	All Fund	30.10.2020
25.	Uttrakhand	2019-20	All Fund	15.10.2020
26.	West Bengal	2019-20	All Fund	16.10.2020
27.	Sikkim	2019-20	Except Maintenance Fund	15.10.2020
		2018-19	Maintenance Fund	15.10.2020

**Annexure D : Status of Agency Registered on OMMAS and PFMS as on  
13.10.2020**

Serial Number	State	Number of registered Agencies as per M03 report of PFMS		No. of functional Agencies (as per information given by the State)	
		State	District	State	District
1	<i>Arunachal Pradesh</i>	1	35	1	37
2	<i>Bihar</i>	2	108	2	116**
3	<i>Gujarat</i>	1	26	1	33
4	<i>Jammu &amp; Kashmir</i>	1	30	1	28
5	<i>Jharkhand</i>	2	42	2	93
6	<i>Rajasthan</i>	1		1	36
7	<i>Uttrakhand</i>	1	57	1	58
8	<i>West Bengal</i>	1	26	1	28

\*\* including 08 agencies of RCPLWE