

F. No. J-11060/14/2024-RE-VI (387649) Sl. No.89
Government of India
Ministry of Rural Development
(Department of Rural Development)
(Mahatma Gandhi NREGA)



Krishi Bhawan, New Delhi
संजय कुमार / SANJAY KUMAR
निदेशक / Director
ग्रामीण विकास मंत्रालय / Ministry of Rural Development
भारत सरकार / Government of India
कृषि भवन, नई दिल्ली / Krishi Bhawan, New Delhi

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

Subject– Mahatma Gandhi National Rural Employment Guarantee Act (Mahatma Gandhi NREGA) – on account of payment of 3rd instalment of 1st tranche of Central Assistance for financial year 2024-25 to the State Government of Tamil Nadu.

Sir,

I am directed to convey the sanction of the President of India to the payment of Grants-in-aid amounting to **124,12,46,000/- (Rupees One Hundred and Twenty Four Crore Twelve Lakh Forty Six Thousand Only)** towards Admin contingency to the State Government of Tamil Nadu for implementation of the Mahatma Gandhi NREGA for the Financial year 2024-25. While calculating the admissible amount, unspent amount available with State under Admin component has also been taken into account.

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;

**Sh. Sanjay Kumar, Director (Mahatma Gandhi NREGA)
Ministry of Rural Development, Krishi Bhawan,
New Delhi, 110001**

3. State may ensure the timely releasing of state matching share against amount released by this Ministry towards material.
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 GFR2017.
6. The Pending liabilities (Material & Administrative Component) must be cleared keeping in view the period of pendency. The old pending liabilities should be cleared first. The Status of clearance of old pending liabilities will be reviewed by the Ministry from time to time.
7. Further the following conditions shall be fulfilled in utilisation of these funds:
- Adherence to the time line indicated in the minutes of the Labour Budget Meeting of FY 2024-25 against various key activities.
 - 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.
 - Where eFMS is not yet implemented, steps shall be taken to implement the same at the earliest.
 - The detailed voucher-based data shall be available in the NREGASoft for all the expenditure done.
 - The material component including wages of skilled and semi-skilled labour shall not exceed 40% at district level.
 - 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.
 - 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.
 - 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.
 - State should ensure that shortfall of state share should be released immediately.

8. No Utilization Certificate is pending against the Recipient Organization under the Scheme.
9. Funds towards admin contingency must be used against admin expenses (salary etc.)
10. 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.
11. The expenditure is debit to the following Head of Accounts under **Demand No. 87** Department of Rural Development (2024-25).

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

12. DDO, Mahatma Gandhi NREGA, New Delhi (207172) will be the Drawing & Disbursing Officer for the purpose. The amount mentioned in Para-1 will be transferred to the State Employment Guarantee fund of Government of Tamil Nadu in the following account:

S..N.	Account Detail	Administrative Account
1.	Name of Account	Mahatma Gandhi NREGA- Admin Cost Account
2.	Account No.	7361478442
3.	Bank Name	Indian Bank
4.	IFSC Code	IDIB000S004

13. This issues under the powers delegated to this Ministry and in consultation with the Integrated Finance Division vide their **U.O. No.1045/Finance/2024-25, dated 06/02/2025.**

Yours faithfully,


(Sanjay Kumar)

Director (Mahatma Gandhi NREGA)

Copy to:

1. The Principal Secretary, Finance Department, Govt. of Tamil Nadu.
2. The Principal Secretary, Rural Development Department, Govt. of Tamil Nadu.
3. Under Secretary (RE-V), Mahatma Gandhi NREGA.
4. Under Secretary (Fin-I)

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निदेशक / Director

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(Sanjay Kumar)

Director (Mahatma Gandhi NREGA)

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