

GOVERNMENT OF WEST BENGAL  
PANCHAYATS & RURAL DEVELOPMENT DEPARTMENT

9<sup>TH</sup> FLOOR, JOINT ADMINISTRATIVE BUILDING  
BLOCK HC, PLOT 7, SECTOR – III,  
SALT LAKE CITY, KOLKATA – 700 106

Memo No. **4931(21) -RD/P/NREGA/18S-07/06 (Pt-1)**

Dated: 24.10.2016

From: Dibyendu Sarker  
Commissioner, MGNREGA

To: The Principal Secretary, GTA  
The District Magistrate & District Programme Co-ordinator (ALL)  
The Additional Executive Officer, Siliguri Mahakuma Parishad

**Sub- Guideline for TAX Module under e-FMS**

Madam/Sir,

In the present system in NREGASoft, the tax deducted by PIA from vendor material bill will land in the existing Programme Officer MGNREGA Account through e-FMS channel. The Programme Officer MGNREGA Account is maintained at the Block Level. As per relevant Act, it is the responsibility of each PIA to deposit the taxes deducted within the prescribed timeline to the authorities.

To streamline the process of tax submission, the following guidelines is being issued

- 1) The existing MGNREGA Account at the Programme Officer level will be used for tax related transactions. For this separate records will be maintained at PO level.
- 2) The GP/PIA will pay material bills after deducting the tax amount.
- 3) For the tax amount, separate FTO will be raised by the GP/PIA indicating the Bank Account of the PO as recipient of the tax amount.
- 4) The GP/PIA will forward the filled in tax challans (in requisite number) to the PO with a request to deposit the tax to appropriate authority. **Tax challans to be filled in separately for each type of tax deducted.**
- 5) The PO, after verifying that the required amount has been received in his/her Bank Account, will draw the money and deposit to appropriate authority. A copy of the deposit challan will be forwarded to the GP/PIA for records. The PO will also keep a copy of the challan for records at his/her end with necessary entries in the books of account.

- 6) For better understanding by the Programme Officer, PIA will give details along with filled in TAX Challan the following
- a. Vendor Name
  - b. Vendor TIN/PAN/EPIC through which the vendor registered in NREGASoft.
  - c. MIS Scheme Code
  - d. Amount Payable to Vendor
  - e. Material Bill No
  - f. Tax Amount Payable
  - g. Material List No
  - h. Tax FTO Number
  - i. FTO Number of Vendor Payable Amount
- 7) Tax related report is available State----District---Block—Tax Reconciliation.

Yours faithfully,

  
(Dibyendu Sarkar)  
Commissioner

24.10.2016