No.M-12014/02/2015-MGNREGA (344637)
Government of India
Ministry of Rural Development
Department of Rural Development
(MGNREGA Division)

Krishi Bhawan, New Delhi
Dated: 07th December, 2017

To
The Principal Secretary/Secretary,
Commissioner (in charge of MGNREGA)
All States/UTs

Subject: - User Manual in respect of MIS changes in NREGASoft after GST implementation-reg.

Sir,

As you are aware, that the Government of India implemented Goods and Services Tax (GST) w.e.f. 1st July, 2017. This necessitated some changes in NREGASoft in order to make the reports GST compliant.

Based on the requirements received from States/UTs, the Ministry has incorporated the required changes in NREGASoft especially in the material module and the vendor management system in order to make it GST compliant. A User Manual in respect of MIS changes in NREGASoft is enclosed for information and necessary action.

Encl. as above

Yours faithfully,

(A.K. Sumbly)
Deputy Secretary to the Govt. of India.
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GST Changes

Changes have been done in the material module according to the GST on 15/7/2017. It was clearly mentioned in the SoP that tax will be paid through the same methodology i.e. through State tax account maintained at District/Block level.

As far as the discussion with the States, it has been observed that GST has to be paid by the vendors only and it may not be paid by the State i.e. through the accounts maintained at District/Block level. For this Material module may have some further changes. It may be illustrated as below.

If there is no tax applicable on the Bill, there is no need to enter/select the Tax options. If tax is applicable on the Material bill, it can be entered in the Material bill entry screen as shown in Fig (a).

Fig (a)

For example

Material bill which is paid to vendor = Rs 600/-

GST = Rs 65/- (CGST – 32.5/-, SGST – 32.5/-)

Total Bill = 665/-

If the complete bill has to be paid by the vendor, then GST tax amount (65/-) will be added into the Material bill and complete bill including GST will be credited in the vendors account through eFMS Fig (b).
### Material List

**Material List No. (060199-ML-1)**

- **State:** Chandigarh
- **District:** Chandigarh
- **Block:** Chandigarh
- **Panchayat:** Chandigarh
- **Financial Year:** 2017-2018

<table>
<thead>
<tr>
<th>No.</th>
<th>Vendor/Agent Name</th>
<th>Account No.</th>
<th>Work Name</th>
<th>Stock Code</th>
<th>Bill No.</th>
<th>Bill Date</th>
<th>Bill Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>AIR FORCE STATION</td>
<td>000000001</td>
<td>GUN 01</td>
<td>000001</td>
<td>0000001</td>
<td>2020-01-01</td>
<td>10000</td>
</tr>
</tbody>
</table>

**Total Bill amount paid to vendor=Rs. 600 + Rs. 65 = Rs. 665**

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**Fig (b)**

**Fig (c)**

This may resolve both the issue i.e. reporting of GST/Tax on NREGAsoft and Payment of GST through Vendor.
Vendor Management System

1. **ADD Vendor:**

   All the vendors from where material has been procured have to be registered on to the NREGASoft. These vendor can be registered vendors which having GSTIN, PAN etc. or local vendor. If it’s a local vendor, then their identification is required. If payment to the vendor through EFMS then account detail of the vendor has to entered, verify and frozen. This vendor can be registered at the DPC level.

   ![Add Vendor Detail](image)

   1. Same running module of Vendor will be use for GSTIN implementation with the help of “Radio button” i.e. GSTIN or Without GSTIN.
   2. For GSTIN →
      a. GSTIN No. is Required for GSTIN Module
      b. Require proper format of GSTIN.
      c. GSTIN No. Must be 15 digits.

   ![Format of GSTIN Number](image)

   d. If using identity then Require proper format of identity else identity not required for GSTIN.

3. For Without GSTIN →
   a. Required Valid Identity Type With Numbers.
   b. Address, Block, Panchayat are required fields for Without GSTIN Module.

- Vendor Name, Mobile No. And all Vendor Bank Details are required fields for GSTIN/Without GSTIN Module.
- Required Valid Account Number.
- Account Number should be of same digits which bank specified.
- Required Valid Account Name as per bank.
- GSTIN Number, Identity Number and Mobile Number can't be Duplicate.
2. **Edit Vendor:**

   This Edit Vendor [Edit] option is used to edit the vendor Bank-Branch details.

   ![Vendor Details](image)

   a. Required Valid Account Number.
   b. Account Number should be of same digits which bank specified.
   c. Select Bank is Required Field.
   d. Search IFSC Code is Required Field.
   e. Select IFSC Code is Required Field.
   f. Name as per Bank is Required Field.
3. Verify Vendor -->

This Verify Vendor option is used to update/verify the vendor account details. These vendors are already registered and after verify these vendors are available for freezing.

If Registered Vendor Require changes the GSTIN/Identity Number and also Vendor Account Details then Edit the Vendor Details --

- a. Vendor Name is Required Field.
- b. Name as per Bank is Required Field.
- c. GSTIN / Identity No. is Required.
- d. If Vendor Registered by GSTIN Module then GSTIN No. is Required in Proper Format. Else Valid Identity No. is Required.
- e. GSTIN No. Must be 15 digits.
- f. Required Valid Account Number.
- g. Account Number should be of same digits which bank specified.
- h. Select Bank is Required Field.
- i. Search IFSC Code is Required Field.
- j. Select IFSC Code is Required Field.

If all Registered Vendor Account Details are correct then verify the Vendor Account. After verify these vendors are available for freezing.