



FINANCE DEPARTMENT
GOVERNMENT OF SIKKIM
GANGTOK

No: 15/Fin/Bud/2023

Dated: 02/12/2023

OFFICE MEMORANDUM

Subject: Transfer of Central and State Share of Funds to the Single Nodal Agency (SNA) Account.

As per the guidelines issued by Ministry of Finance, Department of Expenditure, Government of India vide letter F. No. 1(13)/PFMS/2020 dated: 16th February, 2023 in the revised procedure of fund flow under Centrally Sponsored Scheme (CSS), the Central Share and commensurate State Share is to be transferred by the State Government to the SNA account within 30 days of the receipt of Central Share. Further, it has been decided by GoI to charge interest w.e.f 01-04-2023 on the number of days of delay beyond 30 days in transfer of Central Share to the SNA account @ 7% per annum. Besides, disincentives for delay in release of CSS funds to SNAs equivalent to 15% will be made in case there is delay beyond the time limit prescribed by Government of India for release of Central Share and State Share to respective SNAs. Accordingly, the Chief Secretary in the coordination meeting held on 21-09-2022 had directed the department to draw and transfer the Central Share and commensurate State Share to the SNA within the prescribed time limit based on the undertaking from the department stating that due procedure as spelt out in SFR/GFR will be followed while implementing the CSS schemes. Despite the clear instructions, it has come to the notice the instances of CSS funds not being transferred to SNA account within 30 days.

In order to simplify the procedure, the following directives are issued for compliance by all CSS implementing departments as well as Treasury Pay & Accounts Offices.

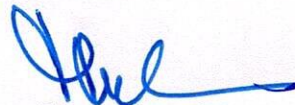
1. The Treasury Pay & Accounts Office, Head Quarter has issued a standard undertaking format exclusively for facilitating release of cheque by Pay & Accounts Offices for CSS scheme (*enclosed*). The department will submit sanction intimation orders received from the concerned Ministry, GOI as well as an undertaking in the format prescribed by PAO for each bill.
2. The department/Nodal officer of the scheme shall check the PFMS portal on regular basis and intimate/forward the sanction order to Budget Division, Finance Department for record.
3. The department shall apply for resource requisition from Budget Division, Finance Department within a week from the receipt of funds from GOI.
4. The CSS implementing department shall depute a responsible officer with the bill who understands the importance of the matter to the Pay & Accounts Office.

5. The Treasury Pay & Accounts Office shall clear the bills and issue cheques pertaining to CSS Central Share and State Share within two (2) working days.

6. The Scheme Incharge/ Drawing & Disbursing Officer shall deposit the cheque in the SNA account immediately and coordinate with IT Cell, Finance Department for integration and exchange of data between State Treasuries and PFMS in respect of all State linked schemes for CSS.

7. The Head of Department/ Head of Accounts/ Nodal Officer of the scheme shall be held personally responsible for non-compliance and delay in transfer.

This issues with the approval of the Chief Secretary.



Controller of Accounts-cum-Secretary
2/12 Finance Department

Undertaking/Self- declaration

On the basis of Letter no. 98/CS/SKM/2022 dated 28/09/2022, it is undertaken by the Department that the funds released by the Treasury, Pay & Accounts Office, Finance Department, Government of Sikkim against Bill no. _____ dated _____, shall be utilized as per the procedures spelt out in the SFR/GFR and keeping in line with the guidelines laid down by the Department of Expenditure, Ministry of Finance, Government of India.

Cabinet sanction for the above expenditure will be obtained in due course and a copy of the same will be submitted to the Treasury, Pay & Accounts Office. Utilization of fund received for this CSS will be made only after due procedure is followed and Cabinet sanction/ approval is received by the department.

Name of CSS: _____

Code: _____

Name of SLS: _____

Code: _____

Drawing & Disbursing Officer

Head of Department