



## GOVERNMENT OF KERALA

### Finance (Planning A) Department

No. 01/2023/Fin.

Dated, Thiruvananthapuram, 05/01/2023

### CIRCULAR

Sub :- Revised Procedure (SNA System) for Centrally Sponsored Schemes  
- Schemes having personnel withdrawing salary using SPARK-  
Reimbursement to State Consolidated Fund- Reg.

- Ref :-
- 1) Circular No.44/2021/Fin dated 24-05-2021.
  - 2) Circular No. 91/2021/Fin dated 16-10-2021.
  - 3) Circular No. 104/2021/Fin dated 06-11-2021.
  - 4) Circular No.12/2022/Fin dated 21-02-2022.
  - 5) Circular No.28/2022/Fin dated 02-04-2022.
  - 6) Circular No.49/2022/Fin dated 27-06-2022.
  - 7) Circular No.64/2022/Fin dated 25-07-2022.
  - 8) Circular No.88/2022/Fin dated 25-10-2022.
  - 9) Circular No.107/2022/Fin dated 17-12-2022.
  - 10) OM F.No.1(13)/PFMS/FCD/2021 dated 23/03/2021  
of Department of Expenditure, Ministry of  
Finance, Government of India.
  - 11) OM F.No.1(13)/PFMS/2022 dated 25/11/2022 of  
Department of Expenditure, Ministry of  
Finance, Government of India.

Government of India had introduced a revised procedure namely Single Nodal Agency (SNA) System for release of funds and monitoring the utilization of funds under the Centrally Sponsored Schemes (CSS) to be followed by Departments and Implementing Agencies w.e.f 1<sup>st</sup> July, 2021 onwards as per the Office Memorandum cited the 10<sup>th</sup> above. Detailed instructions/guidelines referring to SNA system have been issued by the State Government based on this and the subsequent Office Memoranda/letters from the Government of India.

2) Government of India had issued a new procedure for the implementation of Centrally Sponsored Schemes having personnel withdrawing salary using State HRMS such as SPARK. Based on this, detailed instructions/guidelines were issued vide circular cited sixth above. As per this procedure, the advance expenditure incurred by the State in the form of salary of employees involved in the implementation of Centrally Sponsored Schemes has to be reimbursed by the Single Nodal Agency to the State Consolidated Fund, from the Single Nodal Account, by booking expenditure in PFMS.

3) Also, Government of India had informed that, for payment of tax/statutory deductions from PFMS, a separate bank account (Holding Account) need to be opened by the Agencies. Based on this, detailed instructions/guidelines were issued vide circular cited fifth above.

4) As per the OM cited eleventh above, Government of India has now permitted the use of holding account for the reimbursement of salary expenditure to the State Consolidated Fund from the Single Nodal Account.

5) Hence, the Single Nodal Agencies of schemes involving the personnel withdrawing salary using SPARK shall reimburse the advance expenditure incurred by the State in the form of salary, from the Single Nodal Account concerned using the Holding Account to book the expenditure in PFMS.

6) Reimbursement shall be remitted to the deduct head opened for the purpose, as stipulated at para v of the circular cited sixth above. Any technical assistance in this regard shall be obtained from the PFMS State Directorate.

7) Also, all Single Nodal Agencies and Administrative Departments are instructed to strictly adhere to the guidelines stipulated in the circular cited sixth above, issued regarding the implementation of such Centrally Sponsored Schemes.

**PREETHA B S**  
**ADDITIONAL SECRETARY (FINANCE)**

To: All the Additional Chief Secretaries/Principal Secretaries/  
Secretaries to Government.  
All the Heads of Departments/Single Nodal Agencies/  
Implementing Agencies  
The Principal Accountant General (A&E), Kerala, Thiruvananthapuram.  
The Principal Accountant General (Audit) - I, Kerala,  
Thiruvananthapuram.  
The Principal Accountant General (Audit) - II, Kerala,  
Thiruvananthapuram.  
The Assistant Controller General of Accounts,  
PFMS State Directorate, Thiruvananthapuram.  
The Director, Programme Implementation Evaluation & Monitoring Department.  
The Director of Treasuries, Thiruvananthapuram.  
Nodal Officer, [www.finance.kerala.gov.in](http://www.finance.kerala.gov.in)  
Stock File/Office Copy (PLG-A3/10/2022-Fin)

Forwarded/By Order,

  
Section Officer.