

For m/a

SNV  
30.11.22

F. No. 1/(13)/PFMS/2022  
Government of India  
Ministry of Finance  
Department of Expenditure

AS/EA  
JB (APN)

North Block,  
New Delhi, 25<sup>th</sup> November, 2022

**OFFICE MEMORANDUM**

Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes – reimbursement of salary expenditure from Holding Account - reg.

The undersigned is directed to refer to this Department's OM No. 1(13)/PFMS/FCD/2020 dated 16<sup>th</sup> March, 2022 regarding payment of statutory deduction from the Holding Account. As per DoE's guidelines, The Holding Account serves the purpose of holding tax/duties//levies/fees/municipal charges etc. of State Governments, Municipalities etc. which the Agencies need to process.

2. In this regard, it has been decided that the Single Nodal Agencies may also use the Holding Account to reimburse the expenditure incurred by the State in disbursement of salaries of employees engaged in implementation of the scheme from the SNA account in compliance of item no (v) of DoE's OM No. 1(13)/PFMS/FCD/2020 dated 8th March, 2022.
3. This issues with the approval of competent authority.

*Prateek Kumar Singh*  
25/11/22  
(Prateek Kumar Singh)  
Director  
Tel. No. 23094961

To

1. All Secretaries to the Government of India.

Copy:

1. Addl. CGA (PFMS), O/o CGA, INA, New Delhi