

छत्तीसगढ़ शासन
वित्त विभाग
--:: मंत्रालय ::--
महानदी भवन, नवा रायपुर अटल नगर
जिला रायपुर

क्रमांक 783/सी.एस.एस./ब-4/चार,
प्रति,

नवा रायपुर अटल नगर, दिनांक 05/04/2022

शासन के समस्त विभाग
समस्त विभागाध्यक्ष
छत्तीसगढ़

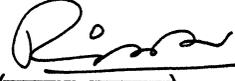
विषय :- केन्द्र प्रवर्तित योजनाओं के अंतर्गत राशि विमुक्ति की संशोधित प्रक्रिया।
संदर्भ :- भारत सरकार, वित्त मंत्रालय, व्यय विभाग का कार्यालयीन ज्ञाप एफ क्र.1(13)/पीएफएमएस/ एफसीडी/2020 दिनांक 16.03.2022.

-----000-----

भारत सरकार के कार्यालयीन ज्ञापन एफ.क्र.1(13)/पीएफएमएस/एफसीडी/2020 दिनांक 23.03.2021 के द्वारा केन्द्र प्रवर्तित योजनाओं के अंतर्गत राशि विमुक्ति की संशोधित प्रक्रिया लागू की गई है। संदर्भित ज्ञापन में पीएफएमएस के माध्यम से विभिन्न कटौतियों / करों के भुगतान एवं निपटान के लिये प्रक्रिया सुझायी गई है।

भारत सरकार द्वारा जारी संदर्भित ज्ञापन संलग्न कर प्रेषित है।

संलग्न :- उपरोक्तानुसार।


(ऋषभ पराशर)

उप सचिव

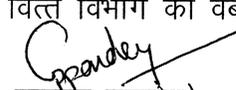
छत्तीसगढ़ शासन, वित्त विभाग

क्रमांक 784/सी.एस.एस./ब-4/चार,

नवा रायपुर अटल नगर, दिनांक 05/04/2022

प्रतिलिपि :-

1. महालेखाकार, छत्तीसगढ़, रायपुर
2. मुख्य सचिव के उप सचिव, छत्तीसगढ़ शासन, मंत्रालय, नवा रायपुर अटल नगर
3. सचिव, छत्तीसगढ़ शासन, वित्त के निज सहायक, मंत्रालय, नवा रायपुर अटल नगर
4. समस्त विशेष सचिव/अपर सचिव/संचालक, बजट/संयुक्त सचिव/उप सचिव/अवर सचिव/शोध अधिकारी/विशेष कर्तव्यस्थ अधिकारी, छत्तीसगढ़ शासन, वित्त विभाग एवं समस्त शाखा, वित्त विभाग, मंत्रालय, नवा रायपुर अटल नगर
5. संचालक, कोष, लेखा एवं पेंशन, छत्तीसगढ़, नवा रायपुर अटल नगर
6. संयुक्त महालेखा नियंत्रक, पी.एफ.एम.एस., राज्य परियोजना प्रबंधन इकाई इन्द्रावती भवन नवा रायपुर अटल नगर की ओर सूचनार्थ
7. राज्य सूचना अधिकारी, एन.आई.सी. की ओर सूचनार्थ एवं आवश्यक कार्यवाही हेतु।
8. संचालक, वित्तीय प्रबंध एवं सूचना प्रणाली, नवा रायपुर अटल नगर को वित्त विभाग की वेबसाइट www.cgfinance.nic.in पर अपलोड करने हेतु।

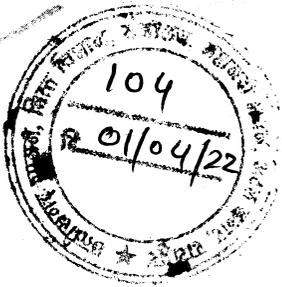

(चन्द्र प्रकाश पाण्डेय)

विशेष कर्तव्यस्थ अधिकारी
छत्तीसगढ़ शासन, वित्त विभाग

Reg. No. 4299/25-3-2021 (6)

Finance

F. No 1(13)/PFMS/FCD/2020
Government of India
Ministry of Finance
Department of Expenditure



5th Floor, Block 11, CGO Complex
New Delhi, the 16th March, 2022

Deputy Secretary, Finance

DSF-3
2
OSD(U)
4
24/3

To
All Chief Secretaries/Principal Secretaries (Finance) of all States/UTs.

Subject: Procedure for release of funds under the Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released – reg. payment of statutory deductions

I am directed to refer to this Department's letter of even number dated 23rd March, 2021 on the above mentioned subject. After taking into consideration the issues raised by various Ministries/Departments to facilitate payment and settlement of various deductions/taxes while processing payments through PFMS, it has been decided that the following procedure may be adopted regarding payment of statutory deductions:

460
21/03/22

1. A separate Bank account [to be called 'Holding Account'] shall be opened by the Agencies for holding the tax/statutory deductions.
 - ii. This Holding Account would be permitted to make payments outside of PFMS, through cheques or internet banking to effect the statutory payments with the challan details being captured simultaneously.
 - iii. The Holding Account will serve the purpose of holding tax/duties/levies/fees/municipal charges etc. of State Government, municipalities etc. which the Agencies need to process.
2. The Holding Account will have the following conditions:
 - i. Account shall be opened preferably in the same bank as is the SNA/ZBA Account.
 - ii. Maximum time for which money can be held in this account shall be fourteen days, after which the money shall be credited back to the Agency Account.
3. A copy of the Standard Operating Procedure (SOP) for payment of Statutory Deductions/Taxes through PFMS is enclosed.
4. This issues with the approval of Finance Secretary and Secretary (Expenditure).

997
21/03/22

(Abhay Kumar)
Director
Tel. No. 24360647

Copy to: All State Directorates of PFMS.

Add. Sec./Spl. Sec./Jt. Sec./Dy. Sec./U. Sec./Dir. Fin/P
\$S-1
Secretary
Finance Department

CHIEF SECRETARY OFFICE
No. 2768
Date 17/3/2022

SoP for tax/statutory deductions and payments on EAT Module of PFMS

1. Implementing Agencies shall open a separate bank account (Holding Account) preferably in the same bank where the main operational account (SNA/ZBA etc.) is held. This will be used for temporarily holding the taxes /statutory deductions etc.
2. The Holding Account will be a non-interest bearing account, where the transferred funds can be held for a maximum period of 14 days. This account can be used only for transfer of funds from PFMS (and not from any other source), and for processing the payment of deductions.
3. The Implementing Agency shall register the Holding Account details for the relevant scheme on PFMS for account validation.
4. While processing payments to a vendor, Implementing Agency (IA) shall specify the following in the EAT module of PFMS:
 - a. gross amount of payment
 - b. relevant statutory/tax deductions
5. Implementing Agency shall first approve the net payment to vendor (i.e. the gross amount less the deductions) either through the DSC mode or the ePA/PPA mode.
6. After the vendor's payment is successful (as approved at Pt. 5 above), the Implementing Agency shall
 - a. in case of DSC payments, apply the DSC again for transferring the deductions to the Holding Account
 - b. in case of ePA/PPA payments, approve a separate ePA/PPA to transfer the deductions to the Holding Account
7. Implementing Agencies to use the Holding Account to make statutory payments outside PFMS through Internet Banking, or other mechanisms like cheques or challan payments. This will now be shown as 'Outstanding' in the 'Deduction Settlement' form on PFMS.
8. The Implementing Agencies shall use the 'Deduction Settlement' feature in PFMS to enter the tax / deduction / other challan details for all vendor payments which are reported as success by bank. This will clear the 'Outstanding' status of settlements.
9. Implementing Agencies need to make statutory deductions payment at the earliest, and not later than 14 days from the date of transfer of funds to Holding Account. After lapse of 14 days' period, the unutilized money shall be credited back to the Agency account.
