

**GOVERNMENT OF MEGHALAYA
FINANCE (ECONOMIC AFFAIRS) DEPARTMENT**

No.FEA 54/2022/10

Dated Shillong, the 23rd September, 2022.

From: Shri. R. Rangad
Senior Research Officer, Government of Meghalaya
Finance (Economic Affairs) Department.

To: The Director / Chief Engineer/ Commissioner/ Principal Chief Conservator

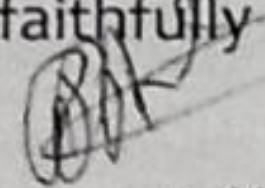
Subject: Minutes of the Meeting on Single Nodal Account (SNA) under Public Financial Management System (PFMS), held on 19th September, 2022.

Sir/ Madam,

In inviting a reference to the subject cited above, I am directed to enclose herewith the Minutes of the Meeting on Single Nodal Account (SNA) under Public Financial Management System (PFMS), held on 19th September, 2022, for favour of your kind information and necessary action.

All Office Memorandum/ Circulars relating to PFMS and SNA can be downloaded from our website <http://megfinance.gov.in>

Yours faithfully


Senior Research Officer
Government of Meghalaya
Finance (Economic Affairs) Department.

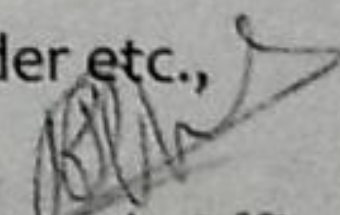
Memo No. FEA. 54/2022/10-A

Dated Shillong, the 23rd September, 2022.

Copy to :-

1. The P.A. to the Commissioner and Secretary, Government of Meghalaya, Finance Department for information of the Commissioner and Secretary.
2. The Secretary, Government of Meghalaya, Finance (Economic Affairs) Department for favour of information.
3. The Under Secretary to the Government of Meghalaya,
_____ for
information and necessary action.
4. Shri. Monojit Bhattacharjee, Sr.AO, SPMU, PFMS, Shillong, for information and necessary action.

By order etc.,


Senior Research Officer
Government of Meghalaya
Finance (Economic Affairs) Department.

Minutes of the Meeting on Single Nodal Account (SNA) under Public Financial Management System (PFMS), held on 19th September, 2022 at 04:00 PM in the Conference Room, Main secretariat Building, Shillong.

List of Members present is at Annexure 1

The meeting was chaired by Shr R.Chitturi, IAS, Joint Secretary, Finance Department.

After welcoming all members present, the Chairman explained that the meeting was convened to comprehensively examine mapping of all the Centrally Sponsored Schemes (CSS) under Public Financial Management System (PFMS) and address all related issues. This is important in order to facilitate an efficient fund flow system so as to ensure faster release of funds by Government of India to the State and subsequently by the State Government to the concerned Departments/ agencies for timely implementation of the schemes. Thereafter, a thorough deliberation on the issues was taken up along with specific action points;

- 1) **Single Nodal Account for each CSS- :** As per instructions of Government of India on procedure for release of funds under Centrally Sponsored Schemes (CSS) vide letter No. F.No.I(13)PFMS/FCD/2020, dated 23-03-2021, the Single Nodal Agency (SNA) designated for implementation of each CSS, requires to open a Single Nodal Account for each CSS. All funds released by Government of India to the State should be credited to SNAs account and would further be disbursed to the concerned beneficiaries from the SNAs account.

Action point : All Departments should ensure that payment of all Centrally Sponsored Schemes (CSS) should be done through the SNAs Account and the same should be reflected in PFMS.

- 2) **Unspent fund :** There are some CSS such as the NUHM, Livestock Census and Integrated Sample Survey etc, where funds released by Government of India during 2021-22 are still indicated as deficit in PFMS. This could either be due to the following:
 - a) Funds are sanctioned but withdrawal was done directly through the State Treasury and not through the corresponding SNAs Account
 - or
 - b) Non-submission of proposal by the concerned Department to Finance Department for release of the same. Hence, yet to be sanctioned.

Action Point : In case of 'a' above, the concerned Departments should ensure that the funds are to be credited to the SNAs account and disburse from the same to the beneficiaries.

In case of 'b', the concerned Departments are to immediately submit the proposals to Finance Department for release of the same.

In addition, all Departments are to ensure that the releases from GoI and corresponding State Share are drawn against the correct state budget code applicable for that scheme.

- 3) **Advance salary payment:** There are issues regarding payment of salary in some CSS such as Samagra Shiksha, ICDS etc, which is required to be done in advance and prior to receipt of funds from the Central Government. Some of the Departments are not following the correct payment procedure.

Action Point: As per instruction issued by Government of India vide letter No. F. No. I(13)/PFMS/FCD/2020, dated 8th March, 2022, the concerned Departments are required to submit a proposal to Finance (Budget) Department for opening a separate budget line for the salary portion. Prior to receipt of funds from the Central Government, the expenditure towards the salary will be initially borne by the State Government and booked under these heads. After receipt of the funds from the Central Government, the SNA will book the expenditure under salary component and refund the amount to the treasury.

- 4) **Excess release of funds :** There are certain CSS where state share of funds are released in excess of the prescribed proportion as 'top-up'. As a result, the magnitude of funds of state share to the SNA account cannot be assessed.

Action Point: Concerned Departments to take up with Finance (Budget) Department for creating a separate budget line and suffixing 'T' for the 'top-up' part in the State Budget and transfer the same to the SNA account. Also, as per instruction of Government of India, while sharing the data with PFMS, the State Treasury must flag the 'top-up' share as 'T' in addition to flagging the Central and State share as 'C' and 'S' respectively.

- 5) **Phasing out of PPA:** As per Government of India letter No F.No.-13022/4/eoffice/9980/PFMS/2022-23/2782, dated 5th September, 2022, the cut-off date for phasing out the Print Payment Advice (PPA) was extended to 30th September, 2022. After this date, payments in PFMS can be made only through ePA (Mobile Banking and Internet Banking) and Digital Signature Certificates (DSC) mode only. Some Departments have raised the issue of delay in obtaining DSCs.

Action Point : All Agencies/Departments are to either ensure availability of internet banking or obtain their DSCs from authorized vendor and to be registered under PFMS. Those Departments having several IAs can consolidate and submit in bulk while applying their DSCs.

- 6) **Holding accounts-** Most of the Departments while making payments for deductions such as GST etc, they normally make from their SNA accounts. This is incorrect and will create technical problem in the future.

Action point- All Departments are required to open a separate Holding account (current account) for making payments related to various deductions/taxes/fees/municipal charges etc.,. This Holding account is to enable the Agencies to make payments outside of PFMS, through cheques or Internet Banking.

- 7) **Mapping and non release of Gol funds:** As per Government of India direction vide letter No.AD-14004/2/2021-PFMS, dated 25th August, 2022, all Gol schemes are required to be mapped in PFMS with the State Linked Schemes (SLS) and State heads of account and corresponding Central head of account in order to ensure release of funds by Gol. Further, it was informed that Gol is maintaining three category of codes viz., GEN, SC and ST. This poses a major problem for the State to maintain such category because it will involve generating/creating of more than 600 head of accounts.

Action Point :

- a) A draft letter to be prepared by Senior Accounts Officer, PFMS and submit to Finance (Economic Affairs) Department for taking up with the Ministry of Finance requesting exemption w.r.t the GEN/SC/ST mapping.
- b) All Departments to take up immediately with the corresponding Ministries for non release of Gol funds and the corresponding Central head of accounts of their schemes, with a copy to Finance (Economic Affairs) Department.

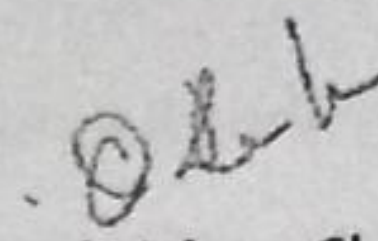
c) All Departments are to furnish the following data to Finance (EA) Deptt by 23rd September 2022;

- i) List of Schemes and the SNA accounts.
- ii) Complete mapping of each scheme i.e State Budget head of accounts and the corresponding central head of account against each scheme.

8) **Balance in SNA account :** As per instruction of Government of India vide letter No F.No.I(13)PFMS/FCD/2020, dated 23-03-2021, there should be at least 75% utilization of funds released under both Central and State share of the Scheme. However, there are many schemes which have huge unspent balances in their SNA accounts as indicated in PFMS.

Action Point : All Departments are to regularly monitor the **SNA-01** and **SNA-09** reports in PFMS and ensure at least 75% of the released fund is utilized.

The meeting ended with a vote of thanks from the Chair.



(Ramakrishna Chitturi, IAS)
Joint Secretary to the Government of Meghalaya
Finance Department.

List of members present in the Meeting on Single Nodal Account (SNA) under Public Financial Management System (PFMS), held on 19th September, 2022 at 04:00 PM in the Conference Room, Main secretariat Building, Shillong.

Sl No	Name	Designation/Department
1	Shri. R. Chitturi, IAS	- Joint Secretary, Finance Department
2	Smti. W. Challam	- Director of Account and Treasuries
3	Shri. I. Majaw	- Joint Secretary, AH & Vety Department
4	Smti M.S.U. Marak	- Joint Secretary, Border Areas Development Department
5	Z.J. Sangma,	- Joint Secretary, Labour Department
6	S.S. Syiemlieh	- Joint Secretary, Forests & Environment Department
7	S. B. Marak	- Commissioner of Persons with Disabilities
8	Shri. W.S. Manner	- Chief Conservator of Forests (SF)
9	Smti. R. Majaw	- Director of Agriculture
10	Shri. I. Shylla	- Inspector General of Prisons & Correctional Services
11	Dr. F.V.Kharshing	- Joint DHS (MI)
12	Shri. W. Challam	- Deputy CE , PWD(R)
13	Smti. D. Kharjana	- Deputy Director, Commerce & Industries
14	K. Synnah	- Deputy Secretary, Fisheries Department.
15	R.K.M. Sangma	- A.I.G. Prisons & CS
16	R. Marbaniang	- FAO, MUDA
17	Smti. D.G.Kharkhongor	-- Deputy Director of Agriculture
18	P.B. Lartang	- Joint Director, DERT
19	S. G. Christopher	- Deputy Director, AH & Vety Department
20	Dr. E.K. Mawkhiew	- Deputy Director, DHTE
21	P. Mukhim	- Deputy Director, Horticulture
22	Shri.E. Kharbyngar	- Under Secretary, Finance(EA) Department.
23	D.Khylllep	- OSD
24	B. Synrem	- Under Secretary, Water Resources Department
25	M.D. Laloo	Under Secretary, Textiles Department
26	I. Nongrum	- Under Secretary
27	F.S. Wann	- DCF(WL)
28	E. Shullai	- DCF (M + E)
29	Smti. I. Diengdoh	- Joint Mission Director, SRES

30	Shri. D. B. Kharwanlang	-- Asst. Director of Fisheries
31	Smti. B.M. Lyndem	- Addl. CE, PHE Department.
32	Shri. R. Rangad	- Senior Research Officer, Finance (EA) Department.
33	D. Langstang	- SE, PWD (B)
34	Smti. N.A. Lyngdoh	- ACE, PWD(R)
35	j. Marbaniang	- ACE, SWCD
36	N.J.S.Kharmalki	- Planning Officer, Soil & Water Conservation
37	Shri. N. Sawkmie	- SRSO, Community & RD Department
38	I. Shangpliang	- AO, NRLM
39	J. Majaw	- Coordinator, NSAP
40	Smti. P.P. Lyngdoh	- IPO, Tourism Department
41	H.R. Massar	- IT
42	Smti. E.Pasi	- Research Officer, Finance(EA) Department
43	Smti. L.Massar	- Research Officer, Finance(EA) Department
44	H. Passah	- AEE, Tourism Department
45	K.P.Koch	- Directorate of Arts & Culture
46	M. Kurbah	- AO
47	B. Mukhim	- Senior Staff Officer
48	Smti. N.Nongneng	- AO, DERT
49	D.C. Challam	- Labour Inspector, O/o Labour Commissioner
50	Shri. H. Dhar	- System Manager, Directorate of Horticulture
51	M.Marpna	- JAA, Food,CS & CA department
52	S. Hajong	- Technical Assistant
53	B.Rangdong	- Accountant
54	B.Thankhiew	- Accountant
55	A. Manih	- Accountant
56	B.Synnah	- Cooperation Department
57	Shri. A.M. Sangma	- LDA, Directorate of Sericulture & Weaving
58	A.Momin	- LDA
59	J.E.Nongbri	- LDA
60	A. Ryntathiang	- LDA
61	N. Syiem	- LDA