



**GOVERNMENT OF KERALA**  
**Finance (Planning A) Department**

No. 39/2023/Fin.

Dated, Thiruvananthapuram, 28/04/2023

**CIRCULAR**

Sub :- Revised Procedure (SNA System) for Centrally Sponsored Schemes -Time limit for transfer of funds to Single Nodal Account-Remittance of interest - Scheme for Special Assistance for Capital Investment- Reg.

Ref :-

- 1) Circular No.44/2021/Fin dated 24-05-2021.
- 2) Circular No. 104/2021/Fin dated 06-11-2021.
- 3) Circular No.12/2022/Fin dated 21-02-2022.
- 4) Circular No.28/2022/Fin dated 02-04-2022.
- 5) Circular No.49/2022/Fin dated 27-06-2022.
- 6) Circular No.64/2022/Fin dated 25-07-2022.
- 7) Circular No.88/2022/Fin dated 25-10-2022.
- 8) Circular No.107/2022/Fin dated 17-12-2022.
- 9) Circular No.01/2023/Fin dated 05-01-2023.
- 10) Circular No. 25/2023/Fin dated 10-03-2023.
- 11) GO (P) 38/2022/Fin dated 26.03.2022
- 12) OM F.No.1(13)/PFMS/FCD/2021 dated 23/03/2021  
of Department of Expenditure, Ministry of  
Finance, Government of India.
- 13) OM F.No.1(13)/PFMS/FCD/2020 dated 16/02/2023  
of Department of Expenditure, Ministry of  
Finance, Government of India.
- 14) Letter F.No.44(1)/PF-S/2023-24 (CAPEX) dated  
03/02/2023 of Director (PF-S), Department of Expenditure,  
Ministry of Finance, Government of India.

Government of India had introduced a revised procedure namely Single Nodal Agency (SNA) System for the release of funds and monitoring the utilization of funds under the Centrally Sponsored Schemes (CSS) to be followed by Departments and the Implementing Agencies w.e.f the 1<sup>st</sup> July, 2021 onward as per the Office Memorandum cited the 12<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) As per the guidelines of SNA system, the Central share and commensurate State share are to be transferred to the Single Nodal Account within 21 days and 40 days respectively from the date of receipt of Central share. Now, as per the OM cited the 13<sup>th</sup> above, the Union Government has modified this guideline and stipulates that, both the Central share and commensurate State share have to be transferred to the Single Nodal Account within 30 days of receipt of Central share.

3) In addition to the above, the Union Government informs that, with effect from the 1<sup>st</sup> April, 2023 a penal interest will be charged at the rate of 7% per annum on the number of days of delay beyond 30 days in transfer of Central share to the Single Nodal Account.

4) The Union Government has introduced the guidelines for scheme for 'Special Assistance to Capital Investment to States 2023-24', as per the letter cited the 12<sup>th</sup> above. The Union Government stipulates that, adherence of certain guidelines regarding SNA system for Centrally Sponsored Schemes such as remittance of interest accrued in the Single Nodal Account in the Consolidated Fund of India is mandatory to avail assistance under this scheme.

5) Also, the Union Government informs that incentive of upto Rs. 100 crore will be released to the State under Part-VIII of the Scheme for Special Assistance to Capital Investment to the States 2023-24, if Funds of CSS are transferred to the Single Nodal Account within the stipulated time limit. Otherwise, an amount equivalent to 15% of the amount to be released as second instalment of funds under Part-I of Scheme for Special Assistance to Capital Investment to the States 2023-24 will be deducted.

6) In view of the above, the following instructions/guidelines are issued for strict adherence;

i) Time limit for transferring funds to the Single Nodal Account mentioned at para (13) of circular cited first above is hereby partially modified such that, **"The Administrative Department and the Single Nodal Agency concerned shall take necessary steps to transfer the Central share and proportionate State share, if any, to the Single Nodal Account within 30 days of receipt of Central share"**.

ii) Single Nodal Agencies, Administrative Departments, Finance (Budget Wing) Department and other wings in the Finance Department shall prioritise files regarding fund transfer/additional authorisation/re-appropriation etc, pertaining to Centrally Sponsored Schemes.

iii) It shall be ensured that, all required procedure such as additional authorisation / re- appropriation, issuance of sanction order, submission of bill, obtaining Ways & Means clearance etc, if required, are completed in a time bound manner.

iv) All Single Nodal Agencies shall ensure that interest accrued in the Single Nodal Account in preceding Financial Year is remitted to the Consolidated Fund of Government of India via Bharatkosh portal, in the month of April 2023 itself, in adherence to the instructions in the circular cited 7<sup>th</sup> above.

v) Details of interest remittance shall be forwarded to Finance (Planning-A) Department in the format enclosed, duly signed by the head of the Single Nodal Agency, for onward submission to the Union Government.

vi) Any delay in transfer of funds to Single Nodal Account beyond 30 days or lapse in interest remittance will lead to a situation where penal interest of 7% is levied upon the State or funds under Scheme for Special Assistance to Capital Investment to the States 2023-24 gets deducted. This will be viewed seriously and officers who are responsible for occurrence of such delay or lapse will be held personally liable in this regard. Any financial liability enforced upon the State in this regard will be recovered from the officers concerned.

8) All the Secretaries to Administrative Departments are directed to convey the content of this circular to all Single Nodal Agencies of Centrally Sponsored Schemes under their administrative control for strict compliance.

**K MOHAMMED Y SAFIRULLA IAS**  
**OFFICER ON SPECIAL DUTY (FINANCE RESOURCES)**

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-A3/15/2023-Fin)

Forwarded/By Order,



Section Officer.

Single Nodal Agency : .....

Dated :

**CERTIFICATE REGARDING DEPOSIT OF CENTRAL SHARE OF INTEREST  
ACCRUED IN SNA ACCOUNTS TILL 31<sup>st</sup> MARCH, 2023 IN THE CONSOLIDATED  
FUND OF INDIA**

It is hereby certified that the entire amount of Central share of interest accrued in the SNA accounts pertaining to all Centrally Sponsored Schemes (CSS) mentioned below has been deposited in the Consolidated Fund of India (CFI) in compliance of DoE's guidelines dated 23<sup>rd</sup> March, 2021 and instructions dated 30<sup>th</sup> June, 2021. The details of interest deposited is as follows -

Sl No	FY	Scheme Name with SLS code	Total Interest accrued in the SNA account during the FY	Central share of interest as per the approved funding pattern of the CSS	Amount of Central share of interest deposited in CFI	Date of Deposit of Central share of interest in CFI	Mode of Deposit (NTRP, Cheque, Demand Draft, RBI Advice etc.)	Ref No of deposit (UTR No. etc.)

Name :

Designation :

Signature :