

F. No. 1/(13)/PFMS/2021  
Government of India  
Ministry of Finance  
Department of Expenditure

North Block,  
New Delhi, 24<sup>th</sup> May, 2023

**OFFICE MEMORANDUM**

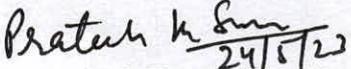
Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS) –  
Deletion of para 23 of the guidelines – reg.

The undersigned is directed to refer to DoE's OM No. 1(13)/PFMS/2021 dated 8<sup>th</sup> February, 2021 regarding deletion of para 23 of the DoE's guidelines dated 23<sup>rd</sup> March, 2021 w.e.f 1<sup>st</sup> April, 2023. It has been brought to the notice of this Department that due to deletion of para 23, some of the Ministries/Departments are facing issues in releasing funds to the Central/State agencies under various CSS.

2. The matter has been examined in this Department and it has been decided to keep the instructions issued vide DoE's OM No. 1(13)/PFMS/2020 dated 8<sup>th</sup> February, 2023 regarding deletion of para 23 of DoE's guidelines dated 23<sup>rd</sup> March, 2023 in abeyance till 31<sup>st</sup> March, 2024 to enable Ministries/Departments to release funds directly to Implementing Agencies under a CSS till 31<sup>st</sup> March, 2024. From 1<sup>st</sup> April, 2024 onwards -

- i. Funds under all CSS shall be released by Ministries/Departments through the State treasury as per the SNA guidelines dated 23<sup>rd</sup> March, 2021.
- ii. Ministries/Departments should make the necessary modifications in the scheme guidelines and further coordinate with the Budget Division, DEA to ensure that funds are made available under appropriate budget heads of Ministries/Departments.
- iii. Ministries/Departments should coordinate with the State Governments to get the appropriate heads of accounts opened in the State budget for 2024-25 for CSS for which funds are currently released by the Central Government to the implementing agencies of States.
- iv. In case of release of CSS funds directly to Central implementing agencies, a facility of 'SNA-Central' will be developed by PFMS division, O/o CGA.

3. This issues with the approval of competent authority.

  
(Prateek Kumar Singh)

Director

Tel. No. 23094961

To

1. Secretaries of all Departments/Ministries, Government of India
2. Financial Advisers of all Departments/Ministries of Government of India
3. Addl. CGA (PFMS), O/o CGA, INA, New Delhi