

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
BUDGET BRANCH
NABANNA, HOWRAH

No. 161(29)/FB

Dated: 02nd Jun, 2022

From: Shri Indra Nath Kundu, W.B.A. & A.S.,
Special Secretary to the Govt. of West Bengal.

To: The Additional Chief Secretary/ Principal Secretary/ Secretary,
..... Department

**Sub: Procedure for release of funds for payment of Salaries or Wages under
the Centrally Sponsored Scheme (CSS)/ Central Sector Scheme and
monitoring utilization of the funds released .**

Sir,

In connection with the above subject, I am directed to send herewith the letter of the Ministry of Finance, Department of Expenditure, GoI, dated 8th March 2022 for your kind information and compliance.

In this context, all the concerned CSS implementing Departments, where salaries or wages have been paid out of Centrally Sponsored Schemes through HRMS, are requested to send proposal through e-Office file at the earliest for

- i. opening of new Heads of Account (under Administrative Expenditure) for disbursement of salaries or wages through HRMS
- ii. opening of one Bank Account at the Department level through which fund amounting to gross salaries or wages already disbursed, will be remitted from SNA Account to the State exchequer
- iii. opening of Heads of Account for remittance of fund as mentioned under (ii) above to the State exchequer
- iv. opening of new heads of account (CSS; Central Share and State Share) for transfer of fund from State exchequer to SNA account.

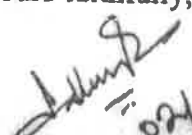
The Standard Operating Procedure attached with this letter is to be strictly followed.

It may further be stated that the Central Govt. has also introduced new procedure for flow of fund under Central Sector Schemes through Central Nodal Account w.e.f 01/04/2022 vide their letter dated 09/03/2022.

In this respect, I am also directed to inform you that the State Govt. has decided to follow the similar Standard Operating Procedure for release of funds under the Central Sector Scheme where salaries or wages under Central Sector Schemes are paid through HRMS/IFMS until detailed guideline is received from the GoI in this respect.

Enclosure: As stated

Yours faithfully,


Special Secretary
Finance Department

Dated: 02nd Jun, 2022

No. 161(29)/1/FB

Copy forwarded for information to the Principal Accountant General (A&E), West Bengal,
Treasury Building, 2, Govt. Place (West), Kolkata-700001


Special Secretary
Finance Department

Standard Operating Procedure to be followed where salaries or wages have been paid out of Centrally Sponsored Schemes through HRMS

Heads of Account to be opened & deactivated:

1. All the existing Heads of Account (under CSS) for drawal of Salaries & wages should be deactivated.
2. New set of Heads of Account with Detailed Head "01-Salaries" & "02-Wages" under Administrative Expenditure with Scheme nomenclature "**Establishment Charges for** (Name of the Scheme)" shall be opened for drawal of Salaries or wages through HRMS.
3. New set of Heads of Account (CSS; Central Share and State Share) shall be opened for transfer of Central & State Share relating to salaries & wages under CSS from State exchequer to SNA Account.
4. Deduct Refund Detailed Head "70-Deduct Refund-01-Others" shall be opened under the Scheme Head pertaining to Administrative Expenditure as stated in Point-2 for remittance of Central & State Share to the State Exchequer to the tune of gross salaries or wages already disbursed from Administrative Expenditure Head of Account opened for payment of salaries & wages.

Bank Account to be opened:

5. A Savings bank account shall be opened at the **Departmental DDO Level** (Departmental DDO along with another Senior Officer will be the joint operators) to be called "**Salaries & Wages Remittance Account**" with the approval of Gr-T.

Procedure for Drawal of Salaries & Wages & remittance of fund from SNA Account to State Exchequer:

6. Monthly salaries or wages shall be drawn from Treasuries under the newly opened Administrative Heads of Account through HRMS after deduction of P. Tax, PF, GISS, IT etc.
7. At the first week of every month, the Departmental DDO will submit a claim for the gross salaries & wages, disbursed during the previous month to the SNA.
8. The SNA will book the expenditure under Salary Component and transfer the amount to the "Salaries & Wages Remittance Account" for subsequent remittance to State exchequer subject to availability of fund in the SNA's Bank Account (for salaries & wages). In case of insufficiency of balance in the SNA's Bank Account to cover salaries & wages upto a particular month, available fund (for salaries & wages) shall be transferred to the "Salaries & Wages Remittance Account". Remaining amount for

remittance shall be transferred as soon as fund for salaries & wages is made available in the SNA'S Bank Account.

9. The amount transferred to the "Salaries & Wages Remittance Account" shall be remitted by the Departmental DDO to the State exchequer under the prescribed refund heads of account (70-01) under the Administrative Expenditure Head of Account for salaries & wages through GRIPS Portal or through Bank Challan preferably on the same day on which it is transferred from the SNA account to the "Salaries & Wages Remittance Account" or maximum within the next two working days.
10. Interest, if any credited to this "Salaries & Wages Remittance Account" may be deposited to the State Exchequer under the Head of Account 0049 Interest Receipts -04 Interest Receipts of State Government -800 Other Receipts -065 Interest on "Salaries & Wages Remittance Account" relating to Centrally Sponsored/ Central Sector Scheme -07 Interest (0049-04-800-065-07) through GRIPS Portal or through Bank Challan within three months of such credit.
11. Similar procedure may be followed where salaries & wages are paid through HRMS/IFMS from Central Sector Scheme until detail guideline is received from the GoI in this respect.