Government of Rajasthan

Finance (Ways & Means) Department

F. 3(6)FWM/2026-27 Jaipur, dated: 27/07/2026

Circular

Subject: Single Nodal Agency (SNA) Framework for implementation of the Special Assistance to States for Capital Investment (SASCI) Scheme, 2026-27(Part-I) only.

Reference: SASCI 2026-27 guideline issued vide letter number F.No.44(1)/PF-S/ 2026-27 (CAPEX) dated 27.03.2026).

The Government of India, Ministry of Finance, Department of Expenditure, vide the referred Guidelines and amendment dated 13.07.2026 has stipulated that the funds released under the **SASCI 2026-27,** Part-I shall be operated through the **Single Nodal Agency (SNA) Framework**.

The following directions are hereby issued for implementation of the SNA framework under Part-I of SASCI 26-27:

1. **SNA Architecture:** A Separate **State Linked Scheme (SLS)** and separate **Mother SNA Bank Account** shall be opened for **SASCI 2026-27 Part-I**. This account will be interest bearing Saving Account. Interest accrued in the SNA account shall be remitted to the Government of India. Zero Balance Subsidiary Accounts (ZBSAs) and holding accounts will be opened for the Implementing Agencies (IAs).
2. **Model:** The Scheme shall be implemented through **Model-4 (through integration of IFMS with PFMS)** as prescribed in the Standard Operating Procedure issued by the Government of India vide OM dated 30.07.2021 for implementation of the SNA framework. Under this model, bills shall be processed through the **IFMS (SNA) Module**, with transaction data being seamlessly transmitted to **PFMS** and the **SNA Bank** for end-to-end processing, ensuring real-time integration and efficient fund flow management.
3. **Designation of Single Nodal Agency:** The **Directorate of Treasuries and Accounts (DTA)** is hereby designated as the **Single Nodal Agency (SNA)** for **SASCI 26-27 Part-I.** Accordingly—
   (a) In continuation to the even numbered letter dated 17.07.2026 of this department, a Mother SNA Account for **SASCI 2026-27 Part-I** shall be opened by the Director, Treasuries & Accounts.
   (b) Participating Departments i.e. PWD, WRD and other departments as intimated time to time, shall be **Functional/ Child Agency** under the Mother SNA Account. The ZBSA child accounts shall be opened in the name of Head of Department in the same bank, linked to the SNA Account.
   (c) Field offices/Divisions of the participating departments shall be mapped as **Implementing Agencies (IAs) under the respective Functional/Child Department** by concerned HoD /CE.
   (d) All Child Agency Accounts and IA Accounts shall operate as **Zero Balance Subsidiary Accounts (ZBSAs).**

4. **SASCI-SNA Cell:** A dedicated **SASCI-SNA Cell** headed by a Additional Director/Joint director and assisted by one Senior Accounts Officer/Accounts Officer and one Assistant Accounts Officer-Ishall be established in the Directorate of Treasuries & Accounts for overall management of the SASCI-SNA framework, including operation of Mother SNA Accounts, fund-flow management, coordination with participating departments, reconciliation, monitoring, issue resolution and liaison with PFMS, the bank and other stakeholders.

5. **Holding Accounts:** Separate **IA-wise non-interest bearing Holding Account** for statutory deductions shall be opened in accordance with the Government of India guidelines issued vide OM dated 16.03.2022 (copy attached).

6. **Operational Procedure:** The funds initially are credited to the **Consolidated Fund of the State** by GoI against projects approved under the Part-I of Scheme. The following operational procedure shall be followed:

   6.1 **PFMS On-boarding:** All Mother SNA Accounts, Functional/Child Agency Accounts (ZBSAs), Implementing Agency Accounts (ZBSAs), and Holding Accounts shall be duly on-boarded and mapped in the **Public Financial Management System (PFMS)** before commencement of financial transactions under the Scheme.

   6.2 **Withdrawal and Transfer of Funds:** The concerned participating Implementing Department (Functional/Child Agency) shall draw the sanctioned /received amount relating to the approved projects (under appropriate budget heads) through the **State Treasury as per rules with approval of competent authority** and transfer to the SNA mother account i.e. **'SASCI 2026-27 Part-I'** maintained by the Directorate of Treasuries & Accounts.

   6.3 **Assignment of Expenditure Limits by the SNA:** Upon receipt of funds in the Mother SNA Account, the Single Nodal Agency (SNA) i.e. DTA shall assign expenditure limits to the respective Functional/Child Agency through IFMS(SNA), up to amount transferred/deposited by the respective Functional/Child Agency i.e. PWD, WRD etc.

   6.4 **Assignment of Limits to Implementing Agencies:** Each Functional/Child Agency (Head of Departments of PWD, WRD etc.) shall assign expenditure limit to every IA out of total limit available to respective Child/ functional Agency.

   6.5 **Preparation and Processing of Bills:** The Implementing Agencies (IAs) shall prepare payment bills online in the **IFMS** as per the procedure detailed in point number 6.8 ensuring compliance with all applicable financial rules, contractual provisions, administrative and technical sanctions, and other prescribed rules/conditions governing execution of the work.

   6.6 **Statutory Deductions and Holding Account:** All statutory deductions, including deductions towards Income Tax, GST, Labour Cess, royalty, security deposits and any other applicable deductions/recoveries etc. shall be credited to the respective **IA-wise Holding Account** after the successful payment to the vendor, in accordance with the Government of India guidelines governing the SNA framework.

6.7 **Remittance of Statutory Deductions:** The Implementing Agency (IA) shall generate the requisite challans through the appropriate Government portals, including **eGRAS/RMS** for State Government receipts and the respective Central Government portals for taxes such as Income Tax and GST. The amounts lying in the Holding Account shall be remitted to the respective Government accounts on a **weekly basis**, or within the statutory timelines prescribed under the relevant Acts and Rules, whichever is earlier. The responsibility of filing the statutory deductions related returns will be of the concerned IA.

6.8 **Follow-up of Financial and Physical Progress of Projects:** Since the WAM Module captures critical project information such as **Administrative, Financial and Technical Sanctions, Estimated Cost, project timelines, e-Measurement Book (e-MB), GPS-tagged photographs, and other execution details**, which are not presently available in PFMS, it continues to be used for project monitoring in SASCI Part-I as well.

Accordingly, all expenditure bills relating to **SASCI Part-I** works shall be processed through the WAM Module of IFMS to maintain a complete financial and physical audit trail. Thereafter, the bill details shall be used in IFMS(SNA) for processing and release of funds through the SNA Framework.

Necessary system validations shall be incorporated in IFMS to ensure that bills generated through the WAM Module for SASCI projects are **not routed through PayManager/IFMS 3.0 for payment** and are processed exclusively through IFMS/PFMS under the SNA Framework.

7. **Responsibilities of Stakeholders:**

(i) Directorate of Treasuries & Accounts (DTA) shall—

- opening Mother SNA Account with the approved bank in continuation to the even numbered letter dated 17.07.2026 of this department;
- establish the SASCI-SNA Cell;
- coordinate with PFMS and Bank for operationalization of the account hierarchy;
- map the functional Child Agencies (HoDs) of the participating department;
- organising training to the implementing departments;
- a help desk for resolving technical issues and handholding;
- monitor fund flow, remittance of deductions, reconciliation and compliance with Government of India guidelines; and
- provide necessary coordination and technical support to child agencies (HoDs, IAs and Bank).

(ii) Participating Departments (PWD, WRD etc.) shall—

- draw the amount appropriating respective budget head for SNA bank as per approved projects;
- nominate their State Level Nodal Officers for implementation of the SNA framework;
- mapping of Implementing Agencies on PFMS;
- ensure timely submission of all information required for creation and operation of SNA accounts on PFMS;
- process payment strictly through the IFMS (SNA)

- monitoring deductions made by the IAs are settled through the holding account on weekly basis.

(iii) Implementing Agencies (IAs) shall—

- operate only through the accounts mapped under the SNA framework;
- ensure compliance with PFMS and SNA operational guidelines;
- prepare / process bill on IFMS (SNA)
- maintain proper accounting and reconciliation of all transactions including statutory deductions;
- ensuring deductions made from bills are settled through the holding account on weekly basis;
- ensure the timely filing of return for statutory deduction to the concerned central authorities.

8. Compliance

All concerned departments and agencies shall take immediate necessary action for implementation of the above guidelines so that expenditure under SASCI 2026-27 is routed through PFMS/IFMS (SNA) as per prescribed SNA framework in accordance with the Government of India Guidelines.

Any issue requiring policy clarification shall be referred to the Finance Department (Ways & Means) at email i.d. dswm@rajasthan.gov.in, while operational issues relating to account opening, mapping and fund flow shall be coordinated through the Directorate of Treasuries & Accounts at email i.d. dir-ta-rj@nic.in.

(Vaibhav Galriya)
Principal Secretary Finance

Copy forwarded to the following for information and necessary action:

1. All additional Chief Secretaries / Principal Secretaries/ Secretaries of ADs/ SNAs
2. Principal Accountant General (Accounts and Entitlement), Rajasthan, Jaipur
3. All Heads of Departments / Financial Advisors.
4. Director and Ex-Officio Joint Secretary, Treasuries and Accounts Department, Jaipur
5. Additional Director and Ex-Officio Project Director IFMS, Treasuries and Accounts Department, Jaipur
6. State Head, State Directorate, PFMS, Jaipur
7. Cyber Treasury Officer, Rajasthan, Jaipur
8. Joint Director, IT, FD, for uploading the same on the FD website
9. Joint Director (IT, Treasury) NIC, Vitta Bhawan, Jaipur

(Brijesh Kishore Sharma)
Director (Budget)

F. No 1(13)/PFMS/FCD/2020
Government of India
Ministry of Finance
Department of Expenditure
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5th Floor, Block 11, CGO Complex
New Delhi, the 16 March, 2022

OFFICE MEMORANDUM

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

The undersigned is 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 felicitate 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:

i. 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).

(Abhay Kumar)
Director
Tel. No. 24360647

To

All Secretaries to the Government of India

Annexure

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.

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