

भारतीय कृषि अनुसंधान परिषद  
INDIAN COUNCIL OF AGRICULTURAL RESEARCH  
कृषि भवन नई दिल्ली  
KRISHI BHAVAN: NEW DELHI.

मि. सं./ F.No. 78 समन्वय (लेखा एव लेखा परीक्षा)/CDN (A&A)

दिनांक/ Date: 9/3/23

सेवा में/ To The,

निर्देशक /परियोजना निर्देशक \अटारी  
Directors/Project Directors,  
समस्त. संस्थानो / राष्ट्रीय अनुसंधान केन्द्रो /  
All ICAR -Institute and National Research Centres and Attari,  
भारतीय कृषि अनुसंधान परिषद,  
Indian Council of Agricultural Research

महोदय/ महोदया,  
Sir/ Madam,

कृप्या इस पत्र के साथ संलग्न पत्र आवश्यक कार्यवाही हेतु देखे।  
Please find here with enclosed letter for necessary action!

धन्यवाद/Thanking You,

भवदीय/Your Faithfully,

  
9/3/23  
(के. जी. मैथ्यू)

(K.G. MATHEW)

अनुभाय अधिकारी, समन्वय (ले. एव ले. प.)

Section Officer, CDNA (A&A)

INDIAN COUNCIL OF AGRICULTURAL RESEARCH  
KRISHI BHAVAN, NEW DELHI-110001

F.No. FIN/22/01/2016-CDN(A&A)

Dated the: <sup>9<sup>th</sup></sup> March, 2023

**ENDORSEMENT**

**Sub: Standard Operating Procedure (SOP) for Component wise funds  
transfer to Holding Account for SNA /CNA schemes – regarding.**

Ministry of Finance, Deptt. of Expenditure, Public Procurement Division, New Delhi has issued an O.M. No. AD-16006/3/2021-PFMS/C.NO.6838/7149 dated 22.02.2023 on the subject mentioned above.

As approved by the Competent Authority, this O.M. No. AD-16006/3/2021-PFMS/C.NO.6838/7149 dated 22.02.2023 has been posted on the IC AR Web-Site [www.icar.org.in](http://www.icar.org.in) for information, guidance and compliance.



(Amitabh Singh)  
Sr. Finance & Accounts Officer

**Distribution:**

1. Directors/Project Directors of all ICAR Institutes/National Research Centres/  
Project Directorates/Bureaux
2. US (Finance & Budget), DARE, Krishi Bhavan
3. All Officers/Sections at ICAR, Krishi Bhavan/KAB-I & II/NASC
4. PD, DKMA for placing on the ICAR website
5. PSO to DG, ICAR/PPS to Secretary, ICAR/PPS to FA. DARE & ICAR
6. Secretary (Staff Side), CJSC, IIS&WC. Dehradun
7. Secretary (Staff Side), HJSC, ICAR
8. Guard File / Spare Copies

AD-16006/3/2021-PFMS /C.No.6838/ 7149  
Government of India, Ministry of Finance  
Department of Expenditure  
O/o the Controller General of Accounts  
Public Financial Management system

4th Floor, Shivaji Stadium Annexe  
New Delhi-110001  
Dated:- 22.02.2023

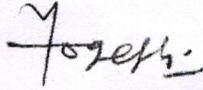
Office Memorandum

**Subject: Standard Operating Procedure (SOP) for Component wise funds transfer to Holding Account for SNA/CNA schemes – regarding.**

The undersigned is directed to refer to Department of Expenditure letter No.I (13) PFMS/FCD/2020 dated 08.03.2022 on the above mentioned subject and to state that after taking into consideration the issues being faced in the accounting of deductions pertaining to Salary payment or Imprest transfer through Holding account, an SOP for Component wise fund transfer to Holding Account for SNA/CNA schemes is enclosed herewith.

This issues with the approval of competent Authority.

Encl: As above.

  
(Yogesh Kumar Meena)  
Dy. Controller General of Accounts

To,

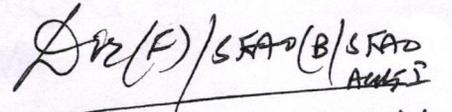
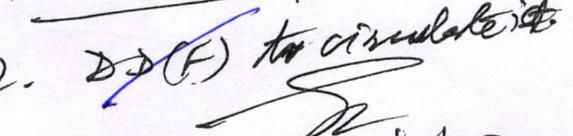
1. Financial Advisors of all Ministries
2. The State Finance Department/ State Treasuries – All State/UTs
3. Pr.CCAs/CCAs/CAs (IC) of Ministries/ Departments
4. All PFMS State Directorates with request to share with stakeholders

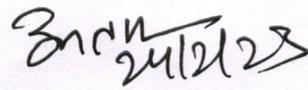
Copy to:

1. Sr. PPS to Addl. Secretary (PFS), DoE, Ministry of Finance
2. Sr.PS to Addl. CGA (PFMS Div.)
3. Jt.CGAs (TRBR/Rollout/DBT)
4. Director (Finance), Department of Expenditure.
5. Dy.CGAs/ACGAs (Rollout)
6. Sr.AOs/AAO, PFMS (Roll-out).

For needful action  
SF4AO Cdr (A4A)

  
24/2

1.   
2.  to circulate it  
24/2/23

  
24/2/23  
CDNABA

Diary No. 409/R/DDF  
Date. 24.2.23

# **Standard Operating Procedure**

For

Salary or Imprest transfer to Holding Account  
in PFMS

**SNA\CNA**

Public Financial Management System  
Controller General of Accounts  
Department of Expenditure  
Ministry of Finance

## SNA- Instructions for Salary or Imprest transfer to holding account

This document is prepared to disseminate general guidelines for agency users for transferring Salary or Imprest to a holding account.

The following tasks are to be performed by stakeholders for transferring Salary\Imprest into Holding Account:

- i. Root user adds the holding account category "**Salary**" or "**Imprest**" and maps the added category with the Expenditure module.
- ii. State Scheme Manager maps the holding account category "**Salary**" or "**Imprest**" with the component and then the mapping of the holding account category with the component is submitted to PD for Approval.
- iii. PD approves requests for the holding account category mapped with the component.
- iv. Agency Maker creates the expenditure details for the mapped scheme.
- v. For the mapped scheme, the system displays the already selected checkbox "**Through holding account**".
- vi. The user verifies that the Expenditure done for "**Self**" and confirms that the debit account is SNA holding account of the mapped scheme.
- vii. User enters the total Salary amount or Imprest amount, which is to be transferred to the SNA holding account.
- viii. User selects the **Scheme component** mapped earlier by the SSM.
- ix. The user enters the remaining details and saves the expenditure details.
- x. User enters the payee details and selects the payment mode ( Epayment Using Print Payment Advice or Epayment Using Digital Signature)
- xi. User reconfirms the payee holding account is of his/her agency and submits the voucher for approval by the agency checker.
- xii. Agency Checker approves holding account expenditure by clicking on the letter/office order no. Approved voucher is now updated with status as "**HoldingAccountSubmitted**"
- xiii. Once Expenditure is approved the same is now visible in the Deduction Settlement page for Holding Account (HA) settlement.
- xiv. The Agency will make payment to the State treasury using either Challan or through Cheque or using online payments such as NEFT/RTGS etc.
- xv. After making payment to the treasury, the Agency maker enters the settlement details in the "Deduction Settlement" page.
- xvi. The Agency maker searches for the sanction created for mapped salary/imprest

component and enters payment details either through challan/cheque/online such as NEFT\RTGS.

- xvii. Agency Checker approves the deduction settlement.

### **CNA- Instructions for Salary or Imprest transfer to holding account**

This document is prepared to disseminate general guidelines for agency users to deposit the Salary or Imprest to a holding account.

The following tasks are to be performed by stakeholders for transferring Salary\Imprest into Holding Account:

- i. Root user adds the holding account category "**Salary**" or "**Imprest**" and maps the added category with Expenditure module.
- ii. PD maps the holding account category "**Salary**" or "**Imprest**" with the component and entry would be considered as auto-approved.
- iii. Agency Maker creates the expenditure details for the mapped scheme.
- iv. For mapped scheme, the system displays the already selected checkbox "**Through holding account**".
- v. The user verifies that the Expenditure done for "**Self**" and confirms debit account is CNA holding account of the mapped scheme.
- vi. User enters the total **Salary\Imprest** amount to be transferred to the CNA holding account.
- vii. User selects the **Scheme component** mapped earlier by the PD.
- viii. The user enters the remaining details and saves the expenditure details.
- xviii. User enters the payee details and selects the payment mode (Epayment Using Print Payment Advice or Epayment Using Digital Signature)
- ix. User reconfirms that the payee holding account is of his/her agency and submits the voucher for approval by the agency checker.
- x. Agency Checker approves holding account expenditure by clicking on the letter/office order no. Approved voucher is now updated with status as "**HoldingAccountSubmitted**".
- xi. Once Expenditure is approved the same is now visible in the Deduction Settlement page for Holding Account (HA) settlement.
- xii. The Agency will make payment to the consolidated fund of india using either Challan or through Cheque or using online payments such as NEFT/RTGS etc.
- xiii. After making payment to CFI, the Agency maker enters the settlement details in the "Deduction Settlement" page.

- xiv. The Agency maker searches for the sanction created for mapped salary/imprest component and enters payment details either through challan/cheque/online such as NEFT\RTGS.
- xv. Agency Checker approves the deduction settlement.