



Govt. of West Bengal
Directorate of ICDS Schemes
Shaishali Complex, Salt Lake, Kolkata – 700 064
Ph.: (033) 23373309/08/38 [e-mail: icdswestbengal@gmail.com]

Memo No.2059/ICDM-Dte

Date:01/09/2022

From: The Director of ICDS
West Bengal

To : The District Magistrate (All)
West Bengal

Sub : Opening of Bank Accounts (Holding Account) for settlement of
Statutory deductions against payments made through PFMS

Sir/Madam,

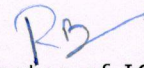
In reference to the G.O. No. 89(29)-FB dated 13.05.2022, FD, Govt. of West Bengal (copy enclosed), you are requested to inform all Implementing Agencies of Government and NGO run ICDS projects of your District to open 04 (four) separate non-interest bearing Bank Accounts ('Holding Accounts')at the nearest branch of State Bank of India for the following four different schemes under PFMS as detailed below :

- i) WB Supplementary Nutrition Programme under Anganwadi Services (50-50) under 3975 - [WB155].
- ii) WB Anganwadi Services (General) (60-40) under 3975 - [WB156]
- iii) WB Salary for employees under ICDS (25-75) under 3975 - [WB157]
- iv) WB POSHAN Abhiyaan under 3975 - [WB159]

After opening theaccounts, the Implementing Agency shall register the Holding Account details for the relevant scheme on PFMS for account validation.

Yours faithfully

Enclo: As stated.



Director of ICDS
West Bengal

Memo No. 2059/1(27)/ICDM-Dte

Date: 01/09/2022

Copy forwarded for information and necessary action to.

1. The Additional Secretary to the Govt. Of West Bengal WCD & SW Department.
2. The PS to the HMIC, WCW & SW Department
3. The Accounts Officer & Implementing Agency of this Directorate
4. The District Programme Officer (All) with a request to circulate to all CDPOs
5. Sr. P.A. to the Principal Secretary, WCD & SW Department.


Director of ICDS
West Bengal

2609089/2022/SEC(DICDS)

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
BUDGET BRANCH
NABANNA, HOWRAH

No. 89 (29) -FB

Dated: 13th May, 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

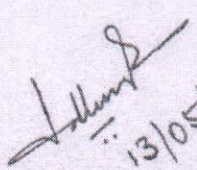
Sub: Procedure for release of funds under the Centrally Sponsored Scheme (CSS) and
monitoring utilization of the funds released – reg. payment of statutory deductions

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 16th March 2022 for your kind information and compliance. It may be stated that "Holding Account" as envisaged in the said letter may be opened by the Implementing Agencies (IAs) for payment of tax/ Statutory deductions outside PFMS, through cheques or internet banking. However, the Standard Operating procedure (SOP) for tax/ statutory deductions and payments on EAT module of PFMS (enclosed with the said letter) as laid down by the GoI, in this regard is to be strictly followed.

This letter has been issued in concurrence with Group-T of the Finance Department, Govt of W.B. vide their U.O. No Group T/2022-2023/0132 Dt: 13/05/2022. No separate permission is required to be obtained from Group-T of the Finance Department for opening such "Holding Account" at the IA level for payment of tax/ Statutory deductions.

Enclosure: As stated


13/05/22
Special Secretary
Finance Department

F. No 1(13)/PFMS/FCD/2020
Government of India
Ministry of Finance
Department of Expenditure

5th Floor, Block 11, CGO Complex
New Delhi, the 16th March, 2022


To

All Chief Secretaries/Principal Secretaries (Finance) of all States/UTs.

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

I am 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 facilitate 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

Copy to: All State Directorates of PFMS.

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.
