

बिहार सरकार
वित्त विभाग

प्रेषक,

अजय कुमार ठाकुर,
संयुक्त आयुक्त ।

सेवा में,

अपर मुख्य सचिव/प्रधान सचिव/सचिव,

शिक्षा विभाग/समाज कल्याण विभाग/लोक स्वास्थ्य अभियंत्रण विभाग/कृषि विभाग/पशु एवं मत्स्य संसाधन विभाग/खाद्य एवं उपभोक्ता संरक्षण विभाग/उद्योग विभाग/स्वास्थ्य विभाग/नगर विकास एवं आवास विभाग/ग्रामीण विकास विभाग/पथ निर्माण विभाग/जल संसाधन विभाग/योजना एवं विकास विभाग/गृह विभाग/ग्रामीण कार्य विभाग/लघु जल संसाधन विभाग/भवन निर्माण विभाग/विधि विभाग/पिछड़ा वर्ग एवं अति पिछड़ा वर्ग कल्याण विभाग/अनु० जाति एवं अनु० जनजाति कल्याण विभाग/सहकारिता विभाग/पर्यावरण, वन एवं जलवायु परिवर्तन विभाग/श्रम संसाधन विभाग/पंचायती राज विभाग/अल्पसंख्यक कल्याण विभाग, बिहार, पटना।

पटना, दिनांक—24.01.2025

विषय:—

RBI के ई-कुबेर प्लेटफॉर्म के माध्यम से केन्द्र प्रायोजित स्कीमों की धनराशि "Just-in-Time" पर जारी करने हेतु SNA-SPARSH Module का क्रियान्वयन के संबंध में।

प्रसंग:—

1. वित्त मंत्रालय, भारत सरकार का पत्रांक—F.No.1(27)/PFMS/2020, दिनांक—13.07.2023
2. वित्त मंत्रालय, भारत सरकार का पत्रांक—F.No.1(27)/PFMS/2020, दिनांक—07.08.2023
3. वित्त मंत्रालय, भारत सरकार का पत्रांक—F.No.1(27)/PFMS/2020, दिनांक—16.01.2024
4. वित्त मंत्रालय, भारत सरकार का पत्रांक—F.No.1(27)/PFMS/2020, दिनांक—29.05.2024
5. वित्त मंत्रालय, भारत सरकार का पत्रांक—F.No.1(27)/PFMS/2020, दिनांक—20.06.2024
6. वित्त मंत्रालय, भारत सरकार का पत्रांक—F.No.1(27)/PFMS/2020, दिनांक—04.10.2024

महाशय,

निदेशानुसार, उपर्युक्त विषयक प्रासंगिक पत्रों के माध्यम से भारत सरकार से प्राप्त दिशा-निर्देशों के आलोक में अधिसूचित 28 केन्द्र प्रायोजित स्कीमों का क्रियान्वयन RBI के e-Kuber के माध्यम से Just-in-time release आधारित नवीन प्रक्रिया SNA-SPARSH के द्वारा किया जाना है। SNA-SPARSH Model के क्रियान्वयन में सहयोग एवं सुलभ संदर्भ हेतु भारत सरकार से प्राप्त प्रासंगिक पत्रों की प्रतियां एवं User Manual आवश्यक कार्रवाई हेतु संलग्न है।

अनु०:—यथोक्त।

विश्वासभाजन,

(अजय कुमार ठाकुर)

संयुक्त आयुक्त ।

ज्ञापांक- e.gov / PFMS-05 / 2023(खंड).....पटना, दिनांक-.....

प्रतिलिपि:- महालेखाकार(ले0 एवं ह0) कार्यालय, बिहार, पटना/संयुक्त सचिव-सह-
बजट पदाधिकारी, वित्त विभाग, को सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित।

(अजय कुमार ठाकुर)

संयुक्त आयुक्त।

ज्ञापांक- e.gov / PFMS-05 / 2023(खंड).....पटना, दिनांक-.....

- प्रतिलिपि:- (1) सभी आंतरिक वित्तीय सलाहकार/सहायक आंतरिक वित्तीय सलाहकार, बिहार।
(2) सभी वरीय कोषागार पदाधिकारी/सहायक कोषागार पदाधिकारी, बिहार।
(3) सभी जिला लेखा पदाधिकारी/सहायक जिला लेखा पदाधिकारी, बिहार।
(4) श्री प्रकाश चन्द्र मिश्रा, TCS Ltd. Patna/श्री शशि मुकुन्द, परामर्शी, PwC Ltd. को सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित।

(अजय कुमार ठाकुर)

संयुक्त आयुक्त।

ज्ञापांक- e.gov / PFMS-05 / 2023(खंड).....पटना, दिनांक-.....

प्रतिलिपि-श्रीमती रश्मि रेखा, सिस्टम एनालिस्ट, वित्त विभाग, बिहार, पटना को वेबसाइट पर अपलोड करने हेतु प्रेषित।

अनु०:-यथोक्त।

(अजय कुमार ठाकुर)

संयुक्त आयुक्त।

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F. No. 1(27)/PFMS/2020
Government of India
Ministry of Finance
Department of Expenditure
PFMS Division

North Block
New Delhi, 13th July, 2023

OFFICE MEMORANDUM

Subject: "Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through e-kuber platform of Reserve Bank of India (RBI).

The General Financial Rule 232(v) prescribes the release of funds to the State Governments and monitoring utilization of funds through PFMS. For better monitoring the availability and utilization of funds released to the States under the Centrally Sponsored Schemes (CSS) and to reduce float, the Department of Expenditure vide OM No. 1(13)PFMS/FCD/2020 dated 23rd March, 2021 has issued guidelines for revised procedure for flow of funds under CSS. The revised procedure, known as the "SNA model", came into effect from 1st July, 2021.

2. Further, in view of rule 230 (7) of GFR 2017 which prescribes that "The principles of 'just in time release' should be applied for releases in respect of all payments to the extent possible" and to bring about more efficiency in cash management at both Centre and States level, it has been decided to introduce an alternative fund flow mechanism named SNA - SPARSH (समयचित प्रणाली एकीकृत शीघ्र हस्तांतरण - Real time System of Integrated Quick Transfers) for CSS funds through an integrated framework of PFMS, State IFMIS and e-kuber platform of Reserve Bank of India (RBI) in a progressive manner. The names of schemes and States to be covered by the alternative fund flow mechanism will be notified from time to time.

3. Following procedure will be followed by the State Governments concerned and the Ministries/Departments of the Government of India for the schemes notified for implementation in SNA - SPARSH model -

- i. Ministry/Department concerned of the Government of India shall open a drawing account with RBI under the existing User Defined Customer Hierarchy (UDCH) code of the Ministry/Department concerned.
- ii. The State Government will designate a Single Nodal Agency (SNA) for implementing each State Linked Scheme (SLS) corresponding to a CSS. Existing SNAs under the "SNA model" may also be designated as SNAs under SNA- SPARSH model.
- iii. The State Government shall open SLS wise drawing accounts of SNA in RBI. Before opening of drawing account of an SLS, State Government and Ministry/Department concerned of GoI shall ensure that the Centre-State fund sharing ratio is uniform under all components of that SLS. In case of Umbrella schemes having multiple sub

Page 1 of 4

P. K. Singh

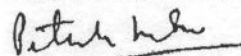
schemes/components with varying sharing patterns, State Governments in consultation with Ministry/Department concerned should open separate SLS for sub schemes/components with different sharing ratio.

- iv. After opening of aforesaid drawing accounts in RBI by the Ministries/Departments and the State Governments, the Ministries/Departments and the State Governments will approach the PFMS division, O/o CGA for on boarding the scheme onto SNA-SPARSH platform of PFMS by 'marking' of the CSS on PFMS. Simultaneously, the State Governments shall map the CSS with corresponding SLSs as per the existing protocol.
- v. Upon on boarding of a scheme onto SNA- SPARSH platform, the State Government shall close all the SNA accounts pertaining to the scheme and return the Central share of unspent balance lying in the SNA accounts to the Consolidated Fund of India (CFI). Similarly the State share of unspent balance in the SNA accounts should be returned to the Consolidated Fund of the State. Further, the central share under the scheme lying in State treasury should also be returned to the CFI. Detailed procedure for calculation and return of the unspent amount will be issued separately.
- vi. Once a CSS is on boarded onto SNA-SPARSH platform of PFMS, Ministry/Department concerned shall use only the SNA- SPARSH platform to release funds under the scheme as per the guidelines contained in this OM and further guidelines issued in the matter. The use of SNA platform to release funds as per DoE's guidelines dated 23rd March, 2021 shall be stopped immediately after on boarding of the CSS onto SNA- SPARSH platform.
- vii. In the beginning of a financial year, the Ministries/Departments will create a 'mother sanction' in PFMS for a State for a CSS. The 'mother sanction' will define State wise drawing limit of the Ministry/Department for that CSS. The mother sanction may be modified by the Ministry during the year with the concurrence of the IFD.
- viii. The SNA and the Implementing Agencies (IAs) down the ladder shall be registered in State Integrated Financial Management Information System (State IFMIS).
- ix. Whenever the SNA/IAs needs to make payment to vendors/beneficiaries, the SNA/IA will generate payment files in State IFMIS. The payment files generated by SNA/IAs will be consolidated by State treasury in State IFMIS periodically after thorough scrutiny.
- x. In the case of States where the IT system is not ready to onboard a large number of agencies with proper protocol, the agencies may submit manual claims to State treasury which in turn shall process these claims in the State IFMIS.
- xi. State Government will develop a State Cyber Treasury wherein all payment files with SLS tags from the SNA/IAs could be received for payment and the vouchers could be compiled for accounting purpose. The State Cyber Treasury shall make the provision

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of 'flags' to identify the SNA/IA which has raised the claim and the SLS to which the claim pertains to.

- xii. State Government/treasury will share the consolidated payment file with PFMS for advance release of Central share.
- xiii. After receiving the consolidated payment file on PFMS, the Ministry/Department concerned will generate a sanction equivalent to the central share specified for the SLS on PFMS and transfer the central share of funds from centre's drawing account to the State's drawing account. Thus, State's drawing account shall be pre-funded with central share. After release of central share of funds, the mother sanction for the centre's drawing account for the scheme for the State will be reduced by an equivalent amount.
- xiv. Payment files received from State Treasury in PFMS till the cut-off time of 3 PM during a working day will be processed and sanction for the central share will be generated on the same working day. Sanction for the central share for payment files received beyond the cut-off time of 3 PM may be generated on the next working day.
- xv. Upon receipt of Central share, the consolidated payment file in State IFMIS will be auto pushed from State IFMIS to RBI. RBI shall debit the State's drawing amount by the total amount of the payment file and release payments to vendors/beneficiaries as per the instructions contained in the payment file. RBI will share the Debit notification of this payment with both PFMS and State IFMIS.
- xvi. In some schemes, the State Governments are releasing 'top up' amount in addition to the Central share and State share. State IFMIS and PFMS shall maintain a master database of proportion of Central, State share and the top up amount in such schemes. Payment files of such schemes will mandatorily include the 'top up' amount separately in line with the proportions in the master database and the Central share will not be calculated on the 'top up amount'. In case of schemes having 'top up' by State Government, Ministries/Departments shall not generate the sanction for central share against the payment files which are not reflecting the top up amount separately.
- xvii. There shall be periodic reconciliation and settlement of funds including failed transactions between Centre and State. The consolidated payment file pushed by State IFMIS to PFMS will mandatorily have the flagging for reinitiated transactions against previously failed transactions (if applicable) to avoid duplicate payments.
- xviii. Funds will remain in respective consolidated funds and will be released to the beneficiaries/vendors just in time. The funds will not be diverted to any Personal Deposit (PD) account or any other account by the State Government.
- xix. UTs without legislature work directly in PFMS and there is no need for them to open account in RBI. Ministries concerned can allow UTs with legislature to operate the concerned budget head through Letter of Authorization. UTs without legislature will ensure that the funds are released to the vendors/beneficiaries 'just in time' and are



not parked in a bank account. In case funds are to be released to any agency as per scheme guidelines, provision of Rule 230 (vii) of GFR 2017 will be strictly followed to avoid parking of funds, with agencies.

4. This issues with the approval of Finance Secretary & Secretary (Expenditure).

Prateek Kumar Singh
13/7/23
(Prateek Kumar Singh)

Director (PFC-I)

011-23094961

E-mail: prateeks.98@gov.in

To,

1. All Secretaries to the Government of India
2. All Financial Advisors to the Government of India
3. All Pr. CCAs/CCAs of all Ministries/Departments

Copy to:

1. PSO to Finance Secretary & Secretary (Expenditure)
2. PSO to Special Secretary (Pers)
3. PSO to AS(PF-S)
4. PPS to CGA
5. Sr. PPS to AS (PFC-II)
6. Sr. PPS to JS (PFC-I)

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F. No. 1(27)/PFMS/2020
Government of India
Ministry of Finance
Department of Expenditure
PFMS Division

North Block
New Delhi, 7th August, 2023

OFFICE MEMORANDUM

Subject: "Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through SNA SPARSH model – clarifications reg.

The undersigned is directed to refer to this Department's OM No. 1(27)/PFMS/2020 dated 13th July, 2023 and dated 18th July, 2023 on the abovementioned subject. In this regard a meeting was held with the officers of the Department of Higher Education and the Department of Drinking Water and Sanitation on 27th July, 2023 followed by consultations with the officers of the aforesaid Departments and the Finance, Higher Education, and Rural Development Departments of the State Governments of Rajasthan, Odisha, Telangana, Karnataka, and Jharkhand on 31st July, 2023 in which certain clarifications were sought on a few provisions of the guidelines.

2. The matter has been examined in this Department and following clarifications are conveyed in regard to DoE's guidelines dated 13th July, 2023 –

- i. In line with the existing system, it will be the responsibility of the scheme Implementing Agencies of the State Government that the payment files are sent to Ministries/Departments after thorough checking of bills/claims/invoices/supporting documents and that the payment is proposed to be released to correct vendor/beneficiary as per extant scheme guidelines and Government of India's instructions. State Governments shall continue to enforce necessary checks as are applied in case of payments from treasuries. The responsibility of veracity of bills/claims/invoices/supporting documents shall rest with the Implementing Agencies of State Government concerned.
- ii. In the SNA SPARSH model, in addition to creating a mother sanction for each State and CSS, the Ministries/Departments are required to generate daily sanction equivalent to the Central share specified in the payment file received from the State Government/treasury. To clarify the technical steps involved in issue of the mother sanction and the daily sanction. O/o CGA will issue a User Guide and Standard Operating Procedure (SoP) for Ministries/Departments.
- iii. For issuance of Mother sanction, as prescribed under para 3(vii) of DoE's guidelines dated 13th July, 2023, Ministries/Departments shall exercise all necessary checks prescribed in General Financial Rules (GFR), extant scheme guidelines, and DoE's instructions etc. as is being followed presently for release of CSS funds to States in installments.
- iv. The Ministries/Departments, while issuing daily sanction for a State Linked Scheme (SLS), on the basis of payment files from States, should ensure that fund sharing pattern mentioned in the master database on SNA SPARSH portal for the SLS is as per scheme guidelines; the

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State Government has separately entered the 'top up' amount, if applicable; and the amount sanctioned is within the limit prescribed by the original/replenished Mother Sanction.

- v. The payment file will contain a summary information for the SCP, TSP, and 'Others' along with the classification of Capital (GIA - Capital), and Revenue (GIA-General and GIA-Salary) which will be prominently displayed to the Program Divisions in the SPARSH module. The Ministries/Departments will select applicable Central Government Budgetary Heads of accounts for daily sanction generation accordingly.
 - vi. In case the Ministries/Departments finds that a particular payment file is not as per the checks stipulated under para (iii), (iv), and (v) above, the same would be returned to the State Government.
 - vii. Once a scheme is on-boarded onto the SNA SPARSH platform, the funds available in the bank account of SNA concerned shall not be utilized for incurring expenditure under the scheme. To ensure uninterrupted flow of funds, Ministry/Department will issue a Mother sanction immediately after on boarding of the scheme in the new system.
 - viii. Ministries/Departments can issue Mother sanction of an amount upto 50% of the amount earmarked for the State for the CSS for the financial year in one go. The amount in the Mother sanction may be replenished subsequently as per requirement and utilization of funds.
 - ix. The issue of mother sanction should not be linked to the funds available in the bank account of SNA.
 - x. Instructions regarding return of funds available in the SNA account to the respective Consolidated Funds will be issued separately.
3. This issues with the approval of Finance Secretary & Secretary (Expenditure).

Prateek Kumar Singh
4/8/20

(Prateek Kumar Singh)

Director (PFC-I)

011-23094961

E-mail: prateeks.98@gov.in

To,

1. Secretary, Department of Higher Education.
2. Secretary, Department of Drinking Water and Sanitation.
3. JS& FA, Department of Higher Education.
4. JS& FA, Department of Drinking Water and Sanitation.
5. Pr. CCA, Department of Higher Education
6. Pr. CCA, Department of Drinking Water and Sanitation

Copy to:

1. Addl CGA, PFMS, O/o CGA

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F. No. 1(27)/PFMS/2020
Government of India
Ministry of Finance
Department of Expenditure
PFMS Division

North Block
New Delhi, 16th January, 2024

OFFICE MEMORANDUM

Subject: "Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through SNA SPARSH model – procedure for return of unspent balances lying in the SNA accounts and State Treasury - reg.

Attention is invited Para 3(v) of DoE's OM No. 1(27)/PFMS/2020 dated 13th July, 2023 which states that –

"Upon on boarding of a scheme onto SNA- SPARSH platform, the State Government shall close all the SNA accounts pertaining to the scheme and return the Central share of unspent balance lying in the SNA accounts to the Consolidated Fund of India (CFI). Similarly the State share of unspent balance in the SNA accounts should be returned to the Consolidated Fund of the State. Further, the central share under the scheme lying in State treasury should also be returned to the CFI. Detailed procedure for calculation and return of the unspent amount will be issued separately."

2. In compliance with the aforesaid provision of DoE's guidelines dated 13th July, 2023, following Standard Operating Procedure (SoP) is issued for return of unspent scheme funds lying in the SNA account and the State treasury. This SoP is applicable to all the Centrally Sponsored Schemes (CSS) notified by the Department of Expenditure (DoE) under SNA- SPARSH model.

3. For each State Linked Scheme (SLS), the SNA concerned shall trifurcate the total funds released by the State treasury to the SNA account from 1st April, 2021 into Central share, State share and Top up.

4. The total funds available in the SNA account shall also be trifurcated into Central share, State share and Top up in the same proportion in which these funds were released to the SNA account. For example –

Central share of funds released to the SNA account since 1 st April, 2021	Say 'A1'
State share of funds released to the SNA account since 1 st April, 2021	Say 'B1'
TOP UP released to the SNA account since 1 st April, 2021	Say 'C1'
Total Funds Released to the SNA account since 1 st April, 2021 to till date	$D1 = A1 + B1 + C1$
SNA account balance as on date	Say 'S'
Central share of funds in the SNA account as on date	$X1 = S * A1 / D1$
State share of funds in the SNA account as on date	$Y1 = S * B1 / D1$
TOP UP share of funds in the SNA account as on date	$Z1 = S * C1 / D1$

5. The State Government shall assess the pending and due Central share (say X2), State share, and TOP UP yet to be released by the State treasury to the bank account of SNA.

6. SNA shall calculate the total Central share of funds (say X) to be remitted from the SNA account to the Consolidated Fund of India (CFI) by taking into account the Central share of funds in the SNA account as on date (X1) and the pending central share of scheme funds lying in the State treasury (X2), i.e., $X = X1 + X2$.

7. The Central share of funds 'X' as calculated above shall be further bifurcated into funds pertaining to 2023-24 and funds pertaining to financial years prior to 2023-24. In bifurcating the funds, State will apply the First in First Out (FIFO) principle, i.e. funds received in the SNA account are utilized as they are received. For example, if the amount 'X' is more than the central share released by the Department in 2023-24 (say F), then 'F' will be the central share of funds pertaining to 2023-24 and 'X-F' will be the central share of funds pertaining to previous financial years. Alternatively, if amount 'X' is less than 'F', then 'X' will be the Central share of funds pertaining to 2023-24 and that pertaining to previous years will be 'NIL'.

8. The calculations as per (3) - (7) above as prepared by the SNA shall be verified by the Finance Department of the State Government concerned and thereafter by Ministry/Department concerned of GoI.

9. After the calculations have been verified and accepted by the Ministry/Department and if the SNA account balance 'S' is sufficient to refund the total Central share of funds 'X', i.e., if $S > X$, the SNA shall -

- i. Return the Central share of unspent balance pertaining to 2023-24 lying in the SNA account to the Consolidated Fund of India through the Bharatkosh Portal of PFMS. The purpose of refund shall be named 'Refund of unspent balance for the current financial year for schemes under SNA SPARSH' on Bharatkosh Portal of PFMS.
- ii. Return the Central share of unspent balance pertaining to financial years prior to 2023-24 lying in the SNA account to the Consolidated Fund of India through the Bharatkosh Portal of PFMS. The purpose of refund shall be named 'Refund of unspent balance for previous financial years for schemes under SNA SPARSH' on Bharatkosh Portal of PFMS.

iii. Return the remaining amount, i.e. $S - X$, to the Consolidated Fund of the State.

10. If $S < X$, the State Government shall transfer funds to the tune of 'X-S' to the SNA account to enable SNA to refund the Central share of funds as per (9) above.

11. Program Division and PAO users can use Bharatkosh reports in PFMS to verify SLS wise amount remitted by SNA. Ministry/Department should ensure that the unspent balance lying in SNA bank account is remitted back to CFI through Bharatkosh only and as per the amount verified and accepted by the Ministry/Department.

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12. Accounting entries by PAOs:
 - i. The refund of unspent balances for the current financial year shall be recorded as a reduction of expenditure below the major head '3601- Grants-in-aid to State Governments' or '3602-Grants-in-Aid to Union Territory Governments with Legislature' as the case may be.
 - ii. The refund of unspent balances of previous years shall be adjusted under a separate minor head 'Deduct - Recovery of unspent balance of grant-in-aid from State/U.T. Governments' (Code '913') below the major head '3601- Grants-in-aid to State Governments' or '3602-Grants-in-Aid to Union Territory Governments with Legislature' as the case may be.
13. After the completion of aforesaid procedure, the State Government concerned shall close the SNA account, associated zero balance accounts and the associated holding account.
14. This issues with the approval of competent authority.

Prateek k Singh
(Prateek Kumar Singh)
Director (PFC-I)
011-23094961
E-mail: prateeks.98@gov.in

To,

1. All Secretaries to the Government of India
2. Chief Secretaries/Principal Secretary (Finance)/Finance Secretary of all States/UTs
3. All Financial Advisors to the Government of India
4. All Pr. CCAs/CCAs of all Ministries/Departments

Copy to:

1. Controller General of Accounts
2. Addl CGA, PFMS, O/o CGA

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F. No. 1(27)/PFMS/2020
Government of India
Ministry of Finance
Department of Expenditure
PFMS Division

North Block
New Delhi, 29th May, 2024

To

Chief Secretaries/Principal Secretaries (Finance) of States [As per Annexure-I]

Subject: "Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through e-kuber platform of Reserve Bank of India (RBI) – steps to be taken by States for smooth implementation of SNA SPARSH.

The undersigned is directed to refer to this Department's guidelines on SNA SPARSH issued vide DoE's OMs of even number dated 13th July, 2023.

2. To ensure smooth implementation of SNA SPARSH model, the States should complete the following preliminary activities pertaining to State Integrated Financial Management and Information System (IFMIS) at the earliest -
- i. API Integration with e-Kuber platform of RBI.
 - ii. Onboarding/Mapping of all Implementing Agencies (IAs).
 - iii. Facility to generate component wise (SC, ST and General) bills/vouchers by IAs and to consolidate such component wise bills/vouchers into a single payment file.
 - iv. Provision for various deductions and settlements including taxes and fringes.
 - v. Mapping of Central Budget Heads with State Budget Heads.
 - vi. Facility to allocate funds to IAs and to modify such allocation.
 - vii. Stringent cybersecurity measures to protect sensitive data from cyber threats and attacks.

113
3. PFMS division, O/o CGA will ensure proper training and handholding of IAs through State PFMS units.

4. This issues with the approval of competent authority.

Prateek h Singh
29/5/24
(Prateek Kumar Singh)

Director (PFC-I)

011-23094961

E-mail: prateeks.98@gov.in

Copy to:

1. Secretaries to Ministries/Departments in Government of India [as per Annexure-II]
2. Financial Advisers to Ministries/Departments in Government of India [as per Annexure-III]
3. Pr. CCAs to Ministries/Departments in Government of India [as per Annexure-IV]
4. Addl CGA, PFMS, O/o CGA

1412
x

F. No. 1(27)/PFMS/2020
Government of India
Ministry of Finance
Department of Expenditure
PFMS Division

North Block
New Delhi, 20th June, 2024

OFFICE MEMORANDUM

Subject: "Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through e-kuber platform of Reserve Bank of India (RBI) – Onboarding of new States and Schemes on SNA SPARSH platform.

The undersigned is directed to refer to this Department's OM of even number dated 21st May, 2024 regarding onboarding of additional 22 schemes and 10 States on the SNA SPARSH platform w.e.f. 1st June, 2024. A meeting to discuss onboarding of new schemes was held on 30.05.2024 through Video Conferencing which was attended by (i) Program Divisions/IFDs of concerned Ministries/Departments of GoI and (ii) Finance Secretaries/Secretaries of concerned State Government Departments.

2. In view of issues raised by some officers of Ministries/Departments of GoI and of State Governments in the meeting, it is clarified that –

- i. In the 7 States of Rajasthan, Odisha, Karnataka, Telangana, Assam, Chhattisgarh, and Jharkhand, which are already onboarded and releasing payment through SNA SPARSH, the notified schemes must shift to SNA SPARSH platform in these States by 31.07.2024.
- ii. As rest of the notified States are in process of onboarding on SNA SPARSH, the notified schemes should be shifted to SNA SPARSH in a phased manner as and when the notified States are onboarded.
- iii. As and when a new State onboards on SNA SPARSH, the concerned notified scheme must shift to SNA SPARSH platform in that State within a month of onboarding of that State on SNA SPARSH.
- iv. Ministries/Departments may use the facility of 'SNA Central' to implement scheme components in which funds are released directly to Central implementing agencies and not to the States.
- v. Some State Governments raised the issue of delay in processing of payment files by Ministries/Departments for the schemes already onboarded on SNA SPARSH. In this regard attention is drawn to DoE's OM No. 1(27)/PFMS/2020 dated 7th August, 2023 (copy enclosed) which clearly states that '**the responsibility of veracity of bills/claims/invoices/supporting documents shall rest with the Implementing Agencies of State Government concerned**'. Therefore, Secretaries of concerned

Ministries/ Departments are requested to issue directions to the officers concerned to ensure that payment files received by 3 PM on a working day are processed on the same working day as per DoE's guidelines.

3. This issues with the approval of Finance Secretary & Secretary (Expenditure).

Prateek h b/c
20/6/24
(Prateek Kumar Singh)
Director (PFC-I)
011-23094961
E-mail: prateeks.98@gov.in

To,

1. Secretaries to Ministries/Departments in Government of India [as per enclosed list]
2. Chief Secretaries/Principal Secretaries (Finance) of State Governments [as per enclosed list]
3. Financial Advisers to Ministries/Departments in Government of India [as per enclosed list]
4. Pr. CCAs to Ministries/Departments in Government of India [as per enclosed list]

Copy to:

1. Addl CGA, PFMS, O/o CGA

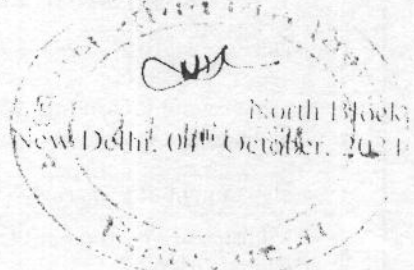
E-Mail

e-3274533 (4)
18.10.24

E. No. 1(27)/PEMS-2020
Government of India
Ministry of Finance
Department of Expenditure
PEMS Division

Pr. Secy. Finance

12



18 OCT 2024

To

Chief Secretaries/ Principal Secretaries (Finance) [As per Annexure -II]

Subject: "Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through e-kuber platform of Reserve Bank of India (RBI) - notification of States and Schemes to be covered under the SNA model.

It is directed to refer to this Department's OM of even number dated 21st May, 2024 on the above mentioned subject vide which list of 27 schemes to be implemented through SNA SPARSH model in 20 States was circulated.

Based on the requests received from various Ministries/Departments and State Governments, the aforesaid list has been revised. The revised list of 28 schemes to be implemented through SNA SPARSH model in 21 States is enclosed as Annexure - I.

3. This issues with the approval of competent authority.

Encl: Annexure I & II

Prateek K Singh
4/10/24

(Prateek Kumar Singh)
Director (PFC-I)
011-23004961
E-mail: prateeks.98@gov.in

JC (AK-7)
A.V.A.
22/10/2024

50-28
28/10/2024
22/10/2024

Copy to:

1. Addl CGA, PEMS, O/o CGA

408/SS (MKL)
22.10.24
4860
15.10.24

Revised list of 28 Centrally Sponsored Schemes to be Implemented in 21 States under SNA SPARSH model

Sl. No.	Ministry/Department	Name of the Scheme	State
1	Department of Higher Education	Rashtriya Uchchatar Shiksha Abhiyan (RUSA)	1. Rajasthan
2	Department of Drinking Water and Sanitation	Swachh Bharat Abhiyan (Gramin)	2. Karnataka
3		Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	3. Odisha
4		Pradhan Mantri Matsya Sampada Yojana (PMMSY)	4. Telangana
5	Ministry of Environment Forest and Climate Change	Conservation of Natural Resources and Ecosystem	5. Jharkhand
6	Department of Agriculture & Farmers Welfare	Rashtriya Krishi Vikas Yojna	6. Chhattisgarh
7		Krishionmati Yojana	7. Gujarat
9	Department of Animal Husbandry and Dairying	Development Programmes	8. Andhra Pradesh
		Livestock Health and Disease Control Programme (LHDCP)*	9. Bihar
10	Department of Food and Public Distribution	Assistance to States Agencies for Intra-State Movement of Foodgrains and FPS Dealers Margin under NFSA	10. Assam
11	Ministry of Food Processing Industries	Prime Minister Formalisation of Micro Food Processing Enterprises Scheme (PM FME)	11. Madhya Pradesh
12	Department of Health and Family Welfare	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM ABHIM)	12. Maharashtra
13		Flexible Pool for RCH & Health System Strengthening, National Health Program and National urban Health Mission	13. West Bengal
14		Human Resources for Health and Medical Education	14. Punjab
15	Ministry of Housing and Urban Affairs	AMRUT (Atal Mission for Rejuvenation and Urban Transformation)	15. Tamil Nadu
16		Swachh Bharat Mission (SBM) - Urban	16. Uttar Pradesh
17		Pradhan Mantri Awas Yojna (PMAY)	17. Himachal Pradesh
18	Ministry of Law and Justice	Infrastructure Facilities for Judiciary	18. Haryana
19	Department of Rural Development	National Livelihood Mission - Aajeevika	19. Uttarakhand
20		Mahatma Gandhi National Rural Employment Guarantee Program (Material & Admin Component)	20. Kerala
21		Pradhan Mantri Gram Sadak Yojna	21. Goa
22		Pradhan Mantri Awas Yojna (PMAY) - Rural	
23	Department of School Education and Literacy	Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)	
24	Department of Water Resources, River Development and Ganga Rejuvenation	Pradhan Mantri Krishi Sinchai Yojna	
25		Interlinking of Rivers	
26	Ministry of Home Affairs (Police)	Modernisation of Police Forces	
27	Ministry of Women and Child Development	Mission Shakti (Mission for Protection and Empowerment for Women)	
28	Department of Land Resources	Pradhan Mantri Krishi Sinchai Yojna	

*The Scheme is currently listed as a Central Sector Scheme in the Budget documents. The scheme should be shifted to Centrally Sponsored Schemes category as recommended by EFC in its meeting held on 12.08.2024.

**User Manual
For
Just-In-Time Transfer of funds to State
Governments under Centrally Sponsored Schemes
through SNA (SPARSH)
(Users of State Government)**

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Introduction

This document is a user guide for all types of stakeholders and users of SNA-SPARSH being issued in pursuance of Para (ii) of OM No 1 (27)/PFMS/2020 dated 07th August 2023 of PFMS Division, Department of Expenditure, Ministry of Finance (**Annexure-1**).

In order to bring more efficiency in cash management at both Centre and States levels, Department of Expenditure, Ministry of Finance vide O.M. No.1(27)/PFMS/2020 Dated 13th July 2023 has notified an alternative fund flow mechanism for releasing central share to the State Government on Just-in-Time basis under Centrally Sponsored Schemes. The new system is based on an integrated framework between PFMS, State IFMIS and Reserve Bank of India (e-Kuber) platforms. The new system has been named SNA-SPARSH (समयोचित प्रणाली एकीकृत शीघ्र हस्तांतरण- Real-time System for integrated Quick Transfers).

Vide OM N 1(27)/PFMS/2020 dated 18TH July 2023, Department of Expenditure, Ministry of Finance has notified that 2 schemes viz. Rashtriya Uchhatar Shiksha Abhiyan (RUSA) of Department of Higher Education and Swachh Bharat Abhiyan (Grameen) [SBM(G)] of Department of Drinking Water and Sanitation, Ministry of Jal Shakti in the State Governments of Rajasthan, Jharkhand, Telangana, Odisha and Karnataka would be covered under SNA-SPARSH on Pilot basis. As the module will be implemented in progressive manner, the names of other Centrally Sponsored Schemes and States will be notified by DoE, Ministry of Finance from time to time-to-time.

Part-I of this user guide defines the **roles and responsibilities of various stakeholders** and **Part-II** details the **Standard Operating Procedure (SOP)** with the screen shots for detailed guidance for performing these roles and responsibilities.

Part I

Roles and Responsibilities of the Stakeholders

1. State Government

- (a) State Treasury shall open state-linked scheme (SLS) wise drawing accounts with the RBI in which the Central share will be credited in advance. The details of Single point of Contact in RBI regional offices shall be mailed by PFMS team to concerned State Finance Department/Treasury.
- (b) After opening of aforesaid drawing accounts in RBI State Governments will approach the PFMS division, O/o CGA for on-boarding the scheme onto SNA-SPARSH platform of PFMS by 'marking' of the CSS on PFMS. Simultaneously, the State Governments shall map the CSS with corresponding SLSs as per the existing protocol.
- (c) State Scheme Managers (SSM) shall add SG account against each SLS and upload the supporting document/email confirmation received from the RBI for verification by the approver which is PD Checker of concerned Central Ministry/Department.
- (d) SSM shall capture the Centre and State ratio, SNA-SPARSH Model (Model 1 only is currently active) and the flag ('Y' and 'N') regarding 'Top up'. In case of 'Y', the field of Top up in the payment file shall become mandatory (however, the value may even be zero). In case of 'N' the Top up field in payment file is not mandatory. Suitable validations have been put in place in the SNA-SPARSH module and the Top-up master is also available in the report section.
- (e) The Implementing Agency shall generate the e-claim file in JSON format using the State IFMIS through a defined access control mechanism (user IDs/passwords).
- (f) State Treasury shall consolidate the e-claims generated by different State Implementing Agencies with requisite flags to identify the Implementing Agency which has raised the claim and the SLS to which the claim pertains to.

- (g) State Treasury will push the SLS-wise consolidated payment file details (e-claim file digitally signed by the authorized signatories of State Treasuries) to PFMS through API in the format prescribed by PFMS for advance release of the central share
- (h) State Treasury shall initially place the e-payment file (to be shared with the RBI) on their internal server only. The file will be auto-pushed to the RBI only on receipt of the Debit Notification against the advance transfer of Central share (pushed by PFMS through API) of the Centre's drawing account.
- (i) Shall reconcile the e-payment files pushed to PFMS with the CN received from the RBI through the reconciliation API.

2. Pay and Accounts Office (PAO) under O/o Pr.CCA/CCAs/CAs of the of the concerned Ministry/Department:

- (a) Pay and Accounts Office (PAO) dealing with the Centrally Sponsored Scheme (CSS) of the concerned Ministry/Department shall open a drawing account with the Reserve Bank of India (RBI), Regional Branch Office, Mumbai under the existing User Defined Customer Hierarchy (UDCH) code of the Ministry/Department. The format of the application to be submitted to RBI and the list of requisite documents is annexed (**Annexure 2**). The duly filled up application shall be submitted to The Manager, Government Banking Division, Banking Department, Reserve Bank of India, Mumbai Regional Office, Main Building, Shahid Bhagat Singh Marg, Fort, Mumbai – 400001. The details of Single point of Contact in RBI shall be mailed by PFMS team to concerned Pr. CCAs/CCAs/CAs/PAOs.
- (b) After opening of aforesaid drawing accounts in RBI, PAO will inform Program Division to approach the PFMS division, O/o CGA for on boarding the scheme onto SNA-SPARSH platform of PFMS by 'marking' of the CSS on PFMS.
- (c) PAO shall add the Central Government (CG) RBI account opened for SNA –SPARSH on PFMS.

PAO shall issue an e-payment instruction of the Central share amount on the basis of daily sanction against the e-payment file received from State IFMIS.

3. Program Division (Maker and Checker) of the Central Ministry:

- (a) PD checker shall approve the SG account mapped by State Scheme Manager after thorough verification from the supporting document. These documents shall be uploaded by SSMs on SNA-SPARSH.
- (b) PD Checker shall approve the Centre: State share and the information related to Top up with reference to the scheme guidelines.
- (c) PD Checker shall issue the 'Mother Sanction' through PFMS which shall act as a state-wise drawing limit for each CSS scheme. A Mother sanction for a CSS and a particular State shall be uniquely identified in the system. **The format of the 'Mother sanction' is annexed (Annexure 3)**
- (d) PD Checker shall ensure that a new Mother Sanction is created before the amount of the previous one is exhausted. Thus, for a particular CSS and State multiple mother sanctions can be issued but at any point of time only one Mother Sanction will be active on the system and the balance of the previous ones shall be carried forward to the active one.
- (e) All payment files received from State Treasury shall land in the work list of PD maker. At the time of login by PD maker the list of payment files received shall be populated. The payment file shall have the hyperlink indicating the **CSS Scheme code and name, SLS Scheme code and name, Gross -net- Top up, Re-issue amount, etc.**
- (f) PD maker shall create the daily sanction for the Central share with respect to the Gross amount of the payment file. The system shall calculate the Central share which will be visible to the PD for this purpose.
- (g) PD Checker shall approve the daily sanction. The balance of the Mother sanction is updated by the system after the approval of daily sanction.
- (h) PD Checker shall ensure that the Mother sanctions is replenished periodically based on the pace of utilization.

- (i) As stipulated under para 2 (vi) of O.M. dated 07th August 2023, PD maker may return the payment files to States. The list of payment files returned can be viewed in the drop down list of Status menu on daily sanction page by PD Maker.

4. RBI (e-kuber):

- (a) e-kuber shall facilitate the opening of the Central Government (CG) Drawing Accounts and SLS-wise State Government (SG) Drawing Accounts. A SoP for the guidance of the regional offices of RBI located in States has been issued by DGBA, RBI.
- (b) e-kuber shall share the Debit Notification with PFMS once the CG account is debited with an amount equivalent to the central share against the e-payment file pushed by State IFMIS.
- (c) Shall process the e-payment file that would be auto-pushed from the State IFMIS to the RBI on the basis of the DN pushed by PFMS.
- (d) Will share the Debit Notification with both the State IFMIS and PFMS once the SG account is debited with an amount equivalent to both the centre and the state share against the e-payment file pushed by State IFMIS.
- (e) Will share the Credit Notification with State IFMIS once the SG account is debited with an amount equivalent to both the centre and the state share.

Part II

Tasks to be performed by the Stakeholders

1. Opening of State Government (SG) Account for Ministry/Department

- (a) State Government will open a drawing account for each State Linked Scheme (SLS) with the RBI at the respective Regional Offices.
- (b) Prior to opening the SLS-wise accounts, State Government and the concerned Ministry/Department dealing with CSS shall ensure that the Centre-State fund sharing ratio is uniform under all components of that SLS.
- (c) In the case of Umbrella schemes having multiple sub-schemes/components with varying sharing patterns, State Governments in consultation with Ministry/Department concerned shall open separate SLS for each sub-schemes/component with different sharing ratios.

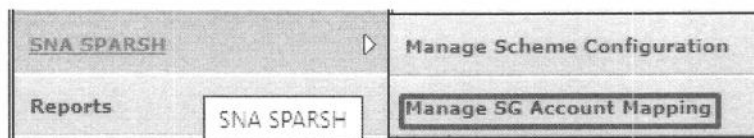
2. Mapping of CSS to SLS

State Government shall map the CSS with corresponding SLSs on PFMS as per the existing protocol.

3. Mapping of SG account to SLS

SG account shall be mapped by the **State Scheme Manager (SSM) user** and will be approved by the **PD Checker user** of the concerned Ministry/Department controlling the CSS.

- (a) SSM will login on PFMS and go to the menu SNA-SPARSH → Manage SG Account Mapping



- (b) On selecting the sub-menu, user will navigate to the following screen and click on the "Add SG Account" button:

Manage CSS Just in Time State Government Account Mapping

State Linked Scheme:

Central Sponsored Scheme:

State:

Account:

Status:

- (c) On clicking the button, the following screen shall open. The user will select the requisite SLS from the dropdown; enter the SG Account number provided by the RBI and upload supporting document/email received from the RBI. Corresponding Bank Name and IFSC code will be displayed automatically. The user then clicks on the "save" button.

Add SNA SPARSH State Government Account Mapping

State Linked Scheme:

Central Sponsored Scheme:

State:

Bank Name: Reserve Bank Of India

Branch Name: RBI CSS JIT Branch

IFSC Code: RBIS00CSSPG1

Account Number:

(Only accept numeric values: 0 to 9)

Upload Supporting RBI Document: No file chosen

Note: Only files of type .jpg, .png, and .pdf of size not more than 4MB are allowed.

Uploaded Supporting RBI Document Name:

- (d) On clicking the save button, the following message will be displayed and the entry will be submitted to PD Checker for approval

Add SNA SPARSH State Government Account Mapping

Record Saved Successfully.

State Linked Scheme :¹ --Select State Linked Scheme--

Central Sponsard Scheme :¹ --Select Central Sponsored Scheme--

State:² RAJASTHAN

Bank Name: Reserve Bank Of India

Branch Name: RBI CSS JIT Branch

IFSC Code: RBIS0CSSP01

Account Number:
(Only accept numeric values: 0 to 9)

Upload Suppotng RBI Documents: No file chosen.
Notes: Only files of type jpg, png, and pdf of size not more than 4MB are allowed.

Uploaded Supporting RBI Document Name:

- (e) If an approved SG account is added again, the following error message will be displayed:

Add CSS Just-In-Time State Government Account Mapping

Data already exists for selected scheme.

State Linked Scheme :¹ RJ504-RASHTRIYA UCHHATAR SIKSHA ABHIYANA

Central Sponsard Scheme :¹ 9170-Rashtriya Uchhatar Shiksha Abhiyan (RUSA)

State:² RAJASTHAN

Bank Name: Reserve Bank Of India

Branch Name: RBI CSS JIT Branch

IFSC Code: RBIS0CSSP01

Account Number:
(Only accept numeric values: 0 to 9)

- (f) To search for an existing SG account, the user will select the SLS, CSS and click on the "search" button to view the entry.

Manage CSS Just-in-Time State Government Account Mapping

State Linked Scheme:

Central Sponsored Scheme:

State:

Account:

Status:

- (g) On clicking the search button, the added SG account will be displayed as in a tabular form:

Sr No.	State Name	State Linked Scheme	Central Sector Scheme	Bank Name	Account Number	IFSC code	Bank Validation Status	Submitted Date	Submitted By	Action
1	RAJASTHAN	RJ504 - RASHTRIYA UCHHATAR SIKSHA ABHIYANA	9170 - Rashtriya Uchhatar Shiksha Abhiyan (RUSA)	RESERVE BANK OF INDIA	01586201071	RBIS0CSEP01	Approved	6/12/2023 9:37:46 PM	RJSSM01	✎

- (h) On clicking the Account Number hyperlink, the details of the added SG account are displayed to the user:

Sr No.	State Name	State Linked Scheme	Central Sector Scheme	Bank Name	Account Number	IFSC code	Bank Validation Status	Submitted Date	Submitted By	Action
1	RAJASTHAN	RJ504 - RASHTRIYA UCHHATAR SIKSHA ABHIYANA	9170 - Rashtriya Uchhatar Shiksha Abhiyan (RUSA)	RESERVE BANK OF INDIA	01586201071	RBIS0CSEP01	Approved	6/12/2023 9:37:46 PM	RJSSM01	✎

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Add CSS Just-In-Time State Government Account Mapping

State Linked Scheme :

Central Sponsored Scheme :

State :

Bank Name:

Branch Name:

IFSC Code:

Account Number:
(Only accept numeric values: 0 to 9)

Status:

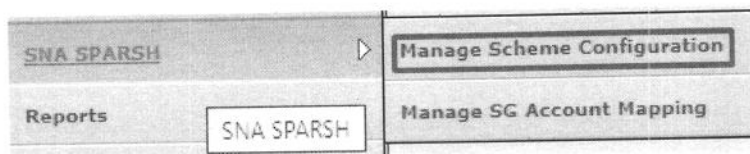
- (i) The PD Checker will approve the request submitted by SSM.

7. Capturing Centre: State ratio, Model and Top-up for each SLS

Centre: State Ratio, Model and Top Up shall be captured by the **State Scheme Manager (SSM) user** and will be approved by the

PD Checker user of the concerned Ministry/Department controlling the CSS.

- (a) SSM will login on PFMS and go to the menu SNA-SPARSH → Manage Scheme Configuration



- (b) On selecting the sub-menu, user will navigate to the following screen and select the CSS and corresponding SLS from the dropdown and click on the "Add" button

The screenshot displays the 'Manage CSS Just-In-Time Scheme Configuration' interface. It features four dropdown menus: 'Centrally Sponsored Scheme*' (selected: 9151-SBM-RURAL (DWS)), 'State*' (selected: RAJASTHAN), 'State Linked Scheme*' (selected: RJ506-Linked_9151), and 'Status' (selected: --Select--). Below these are 'Search' and 'Reset' buttons. At the bottom, there is a table header 'CSS Just-In-Time Scheme Configuration' with a single row containing 'No Record Found' and an 'Add' button.

- (c) On clicking the "add" button, the following screen will be displayed

The screenshot shows the 'Add SNA SPARSH Scheme Configuration' form. It includes dropdowns for 'Central Sponsored Scheme*' (selected: 9180-PRADHAN MANTRI AWAAS YOJNA (PMAY)-RURAL), 'State*' (selected: RAJASTHAN), and 'State Linked Scheme*' (selected: RJ505-PRADHAN MANTRI AWAAS YOJNA). Below these are input fields for 'Contribution No:', 'Central:', 'State:', and 'Total:'. There are also radio buttons for 'Model' (selected: Model 1, unselected: Model 2) and 'Is Top-up Applicable' (selected: Yes, unselected: No). At the bottom are 'Submit For Approval' and 'Back' buttons.

- (d) User will select the CSS and required SLS, fill in the Centre and State ratio, Model on which the scheme shall operate and

whether Top up is applicable as per the scheme guidelines and click on "Submit for Approval" button.

- (e) On clicking the "Submit for Approval" button, following message will be displayed and the entry will be submitted to PD Checker for approval

- (f) If a duplicate entry is made for a scheme, the following error message will be displayed

- (g) To view the details pertaining to Centre and State ratio, Model on which the scheme shall operate and whether Top up is applicable for an approved entry, the user shall select the CSS and SLS and click on the "search" button.

Manage CSS Just-In-Time Scheme Configuration


Centrally Sponsored Scheme: 9170-Rashtriya Uchhatar Shiksha Abhiyan (RUSA) ▼

State: RAJASTHAN ▼

State Linked Scheme: RJ504-RASHTRIYA UCHHATAR SIKSHA ABHIYANA ▼

Status: Approved ▼

- (h) On clicking the search button, mapped details are displayed in a tabular form.

Manage CSS Just-In-Time Scheme Configuration									
<p>Centrally Sponsored Scheme: 9170-Rashtriya Uchhatar Shiksha Abhiyan (RUSA) ▼</p> <p>State: RAJASTHAN ▼</p> <p>State Linked Scheme: RJ504-RASHTRIYA UCHHATAR SIKSHA ABHIYANA ▼</p> <p>Status: Approved ▼</p> <p style="text-align: center;"> <input type="button" value="Search"/> <input type="button" value="Reset"/> </p>									
CSS Just-In-Time Scheme Configuration									
Sr No.	State Linked Scheme	Central %	State %	Model	Submitted Date	Submitted By	Status	Action	
1	RJ504 - RASHTRIYA UCHHATAR SIKSHA ABHIYANA	60	40	1	6/12/2023 4:00:05 PM	RJSSM01	Approved		

- (i) On clicking the SLS hyperlink, the detailed entry can be viewed

Add CSS Just-In-Time Scheme Configuration

Central Sponsored Scheme: 9170-Rashtriya Uchhatar Shiksha Abhiyan (RUSA) ▼

State: RAJASTHAN ▼

State Linked Scheme: RJ504-RASHTRIYA UCHHATAR SIKSHA ABHIYANA ▼

Contribution %: Central : 60 State : 40 Total : 100

Model: Model 1 Model 2

Status: Approved

- (j) PD user will approve the request submitted by SSM.

8. Generation of Mother Sanction

Mother sanction shall be generated by **PD Checker**

- (a) At the beginning of a financial year, the Ministries/Departments will create a 'mother sanction' in PFMS for a particular State and CSS which will define the drawing limit of the Ministry/Department for the particular CSS.
- (b) Mother sanction may be modified by the Ministry during the financial year with the concurrence of the IFD. A Mother sanction for a CSS and a particular State shall be uniquely identified in the system.
- (c) PD Checker to ensure that a new Mother Sanction is created before the amount of the previous one is exhausted.
- (d) Multiple Mother sanctions can be created for a particular State and CSS but only one Mother Sanction will be active on the system and the balance of the previous ones shall be carried forward to the active one.
- (e) State-wise budget allocation shall be available in the system out of which Mother sanction of not more than 10 % of the total Budget allocation for a CSS shall be issued at the beginning of the FY. This is essential for providing comfort to the States for planning and incurring expenditure under the scheme right from day one of the financial year.

9. Generation of e-payment files by State Treasury

- (a) Each State Government will develop a State Cyber Treasury wherein all e-payment files with SLS tags from the State Implementing Agencies, could be received for payment and the vouchers could be compiled for their accounting purpose.
- (b) The State Cyber Treasury shall make the provision to have the flags to identify the Implementing Agency which has raised the claim and the SLS to which the claim pertains to.
- (c) All the Implementing Agencies (IAs) down the ladder shall be registered in State Integrated Financial Management Information System (State IFMIS) under such State Cyber Treasury.
- (d) Whenever the SNA/IAs need to make payment to vendors/beneficiaries, they will generate payment files in JSON format using the State IFMIS through a defined access control mechanism (user IDs/passwords).

- (e) In States where the IT system is not ready to onboard a large number of agencies with this protocol, the agencies may submit manual claims to Treasuries/Sub-Treasuries who in turn shall process these claims in the State IFMIS.
- (f) The payment files generated by SNA/IAs will be consolidated by the State treasury in State IFMIS periodically after thorough scrutiny.
- (g) The State Treasury shall prepare duly consolidated payment files in duplicate in the State IFMIS, one such consolidated file (e-claim/e-payment file digitally signed by the authorized signatories of State Treasuries) will be pushed to PFMS through API in the format prescribed by PFMS for advance release of the central share.
- (h) The other copy of the payment file will be kept in the SFTP folder of the State IFMIS internal server and shall be pushed to RBI only on receipt of the DN from PFMS and/or CN from RBI.
- (i) The e-payment file will include details such as implementing agency code, scheme code, beneficiary name, bank account number, IFSC code, and the amount.
- (j) Payment files received from State Treasury in PFMS till the cut-off time of 3 PM during a working day will be processed and sanction for the central share will be generated on the same working day.
- (k) Sanction for the central share for payment files received beyond the cut-off time of 3 PM may be generated on the next working day.

10. Generation of Daily Sanction against an Active Mother Sanction

The daily sanction shall be generated by **PD Maker** and approved by **PD Checker**

11. Generation of Payment Authorization

Payment Authorization will be generated by **Pr.AO user**

12. Disbursement of Centre's share to the SG Account

The payment authorization will be processed by the **Pay and Account Office**

13. Reconciliation and Treatment of Failed Transactions

A periodic reconciliation and settlement of funds will be carried including failed transactions between the Centre and State.

- (a) The consolidated payment file pushed by State IFMIS to PFMS should mandatorily have the flagging for reinitiated transactions against previously failed transactions (if applicable) to avoid duplicate payments.
- (b) State treasuries shall reconcile the e-payment files pushed to PFMS with the CN received from the RBI through the reconciliation API. The States will be pulling the validation and payment status against the e-payment file(s) from PFMS.
- (c) State IFMIS shall fetch the following Validation Status either for a specific e-payment file or for all e-payment files pushed on to the PFMS for a specific date.

'ACCP'	File has passed all the validations on PFMS
'RJCT'	File has been Rejected by PFMS as one or more validations failed
'INPR'	File Validation is under processing in PFMS

Payment status can be fetched by State Treasury against a validated e-payment file only through the same API

- (d) If the complete e-payment file is marked as failed by the RBI, the States shall generate a new e-payment file with unique ID post rectification of the error. The State IFMIS must ensure that a reissue tag is added against each beneficiary to avoid duplicate payments. The PFMS shall only provide an "ack" against such files as no Central share will be released for entries with "reissue" tags.
- (e) If an e-payment file is marked as 'failed' by the RBI owing to the failure of one/a few entries, the same payment file shall be re-pushed post rectification of the error. The State IFMIS must ensure that a reissue tag is added against the failed entries to avoid duplicate payments. The PFMS shall only provide an "ack" against such entries as no Central share will be released for entries with "reissue" tags.

- (f) State Treasury shall be responsible for the reconciliation of accounting of SLS-wise drawing accounts and will act as a sole unit for reconciliation with PFMS and e-kuber and for submission of accounts to AG office.

F. No. 1(27)/PFMS/2020
Government of India
Ministry of Finance
Department of Expenditure
PFMS Division

North Block
New Delhi, 7th August, 2023

OFFICE MEMORANDUM

Subject: "Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through SNA SPARSH model – clarifications reg.

The undersigned is directed to refer to this Department's OM No. 1(27)/PFMS/2020 dated 13th July, 2023 and dated 18th July, 2023 on the abovementioned subject. In this regard a meeting was held with the officers of the Department of Higher Education and the Department of Drinking Water and Sanitation on 27th July, 2023 followed by consultations with the officers of the aforesaid Departments and the Finance, Higher Education, and Rural Development Departments of the State Governments of Rajasthan, Odisha, Telangana, Karnataka, and Jharkhand on 31st July, 2023 in which certain clarifications were sought on a few provisions of the guidelines.

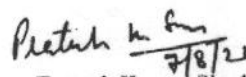
2. The matter has been examined in this Department and following clarifications are conveyed in regard to DoE's guidelines dated 13th July, 2023 –

- i. In line with the existing system, it will be the responsibility of the scheme Implementing Agencies of the State Government that the payment files are sent to Ministries/Departments after thorough checking of bills/claims/invoices/supporting documents and that the payment is proposed to be released to correct vendor/beneficiary as per extant scheme guidelines and Government of India's instructions. State Governments shall continue to enforce necessary checks as are applied in case of payments from treasuries. The responsibility of veracity of bills/claims/invoices/supporting documents shall rest with the Implementing Agencies of State Government concerned.
- ii. In the SNA SPARSH model, in addition to creating a mother sanction for each State and CSS, the Ministries/Departments are required to generate daily sanction equivalent to the Central share specified in the payment file received from the State Government/treasury. To clarify the technical steps involved in issue of the mother sanction and the daily sanction, O/o CGA will issue a User Guide and Standard Operating Procedure (SoP) for Ministries/Departments.
- iii. For issuance of Mother sanction, as prescribed under para 3(vii) of DoE's guidelines dated 13th July, 2023, Ministries/Departments shall exercise all necessary checks prescribed in General Financial Rules (GFR), extant scheme guidelines, and DoE's instructions etc. as is being followed presently for release of CSS funds to States in installments.
- iv. The Ministries/Departments, while issuing daily sanction for a State Linked Scheme (SLS), on the basis of payment files from States, should ensure that fund sharing pattern mentioned in the master database on SNA SPARSH portal for the SLS is as per scheme guidelines; the

Page 1 of 2

State Government has separately entered the 'top up' amount, if applicable; and the amount sanctioned is within the limit prescribed by the original/replenished Mother Sanction.

- v. The payment file will contain a summary information for the SCP, TSP, and 'Others' along with the classification of Capital (GIA – Capital), and Revenue (GIA-General and GIA-Salary) which will be prominently displayed to the Program Divisions in the SPARSH module. The Ministries/Departments will select applicable Central Government Budgetary Heads of accounts for daily sanction generation accordingly.
- vi. In case the Ministries/Departments finds that a particular payment file is not as per the checks stipulated under para (iii), (iv), and (v) above, the same would be returned to the State Government.
- vii. Once a scheme is on-boarded onto the SNA SPARSH platform, the funds available in the bank account of SNA concerned shall not be utilized for incurring expenditure under the scheme. To ensure uninterrupted flow of funds, Ministry/Department will issue a Mother sanction immediately after on boarding of the scheme in the new system.
- viii. Ministries/Departments can issue Mother sanction of an amount upto 50% of the amount earmarked for the State for the CSS for the financial year in one go. The amount in the Mother sanction may be replenished subsequently as per requirement and utilization of funds.
- ix. The issue of mother sanction should not be linked to the funds available in the bank account of SNA.
- x. Instructions regarding return of funds available in the SNA account to the respective Consolidated Funds will be issued separately.
3. This issues with the approval of Finance Secretary & Secretary (Expenditure).


 (Prateek Kumar Singh)
 Director (PFC-I)
 011-23094961
 E-mail: prateeks.98@gov.in

- To,
1. Secretary, Department of Higher Education.
 2. Secretary, Department of Drinking Water and Sanitation.
 3. JS& FA, Department of Higher Education.
 4. JS& FA, Department of Drinking Water and Sanitation.
 5. Pr. CCA, Department of Higher Education
 6. Pr. CCA, Department of Drinking Water and Sanitation

Copy to:

1. Addl CGA, PFMS, O/o CGA

Annexure 2

Specimen of the Application Form (Application must be on the Letter Head of the Ministry/Department)

To

The General Manager
Mumbai Regional Office
Reserve Bank of India

Sub:- **Opening of Drawing Account under alternative fund flow mechanism named SNA-SPARSH for Centrally Sponsored Scheme (CSS) funds**

Ref:- **Government of India, Ministry of Finance, Department of Expenditure OM F. No. 1 (27)/PFMS/2020 dated July 13,2023 on subject ""Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through e-kuber platform of Reserve Bank of India (RBI)."**

Madam/Sir,

As per the direction of Ministry of Finance, Government of India, alternative fund flow mechanism named SNA-SPARSH (समयचित प्रणाली एकीकृत शीघ्र हस्तांतरण - Real time System of Integrated Quick Transfers) for CSS funds has to be implemented by (Name of the Ministry/Department). You are, therefore, requested to open a drawing account in Mumbai Regional Office, RBI under UDCH code ____.

2. The details of the Central Government Ministry/Department drawing account are as under:

Name of the Central Government drawing account	Name of the Ministry/ Department	Name of Head of the Ministry/ Department, Address, email id, contact number
Eg: CGSPARSH PAO <u>Description</u> (Maximum character is 30 alphabets, no special characters allowed)		
E-mail ID(s) on which account statements etc. are to be sent :		

3. The purpose for opening of this account in RBI is to implement the above mentioned scheme under the SNA SPARSH mechanism as prescribed by the Ministry of Finance, Department of Expenditure, Govt. of India.

4. There will be following authorised signatories in the account. The names of the authorised signatories are as under:

Name and Designation of the First Authorised Signatory	Name and Designation of the Second Authorised Signatory

5. The specimen signatures along with the proof of identity, email id, mobile no. and KYC who will operate the account in the RBI, duly attested by authorized official of Ministry/Department are enclosed herewith.

Yours faithfully,

(sign with stamp)

PAO of Ministry/Department
Ministry/Department

(sign with stamp)

Authorized official of

(Pr. CCA/CCA/CA)

Specimen Signatures of the Authorised Signatories who will operate the account

Sno	Name, Designation, Contact number, email id of the	Name of the KYC/OVD document attached of the first authorised signatory
First Authorised Signatory		
Second Authorised Signatory		

Specimen Signatures of the First Authorised Signatory	
1.	
2.	
3.	

Specimen Signatures of the Second Authorised Signatory	
1.	
2.	
3.	

Signature and Stamp of authorized signatory of Authorized official of
Ministry/Department (Pr CCA/CCA/CA), Government of India.

KYC documents to be submitted to RBI, Mumbai Regional Office (MRO):-

1. Covering letter of your office mentioning request for account opening
2. Duly filled attached Account Opening form / KYC submission form
3. Document showing name of the person authorised to act on behalf of the entity (such as office order or transfer order or joining order etc.)
4. Self-attested* copy of Officially Valid Documents (OVD) for proof of identity and address of the person authorised to act on behalf of the entity (such as Aadhaar card or Ration card or Driving license)
5. Self-attested# copy of Official ID of the person authorised to act on behalf of the entity

**Both front and back side of the copy of Aadhaar may be self-attested.*

#Front side of the copy of PAN card may be self-attested.

2. All documents may be scanned and sent by mail to padmumbai@rbi.org.in and shriharitripathi@rbi.org.in and thereafter, the hard copies need to be sent to The Manager, Government Banking Division, Banking Department, Reserve Bank of India, Mumbai Regional Office, Main Building, Shahid Bhagat Singh Marg, Fort, Mumbai – 400001 (Telephone number: 022 22603329).

ANNEXURE 3- Format for Mother Sanction

History CSS Just-In-Time Mother Sanction									
Scheme : 9170 - RASHTRIYA UCHHATAR, SIKSHA ABHIYAN State : RAJASTHAN IFD No. : IFD NO20/07/2023(01)RJ IFD/HOD File Date (dd/mm/yyyy) : 01/04/2023 Total IFD Amount : 70000000.00 Total Carry Forward Amount : 0.00 Total Balance Amount : 34750362.00 Carry Forward From IFD :									
S.No.	IFD No.	IFD Date	IFD Amount	Balance IFD Amount	Carry Forward Amount	Created By	Created Date	Modified By	Modified Date
1	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	54750362.00	0.00	bhagi	20/07/2023	bhagi	04/08/2023
2	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	54750362.00	0.00	bhagi	20/07/2023	bhagi	04/08/2023
3	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	54757362.00	0.00	bhagi	20/07/2023	bhagi	31/07/2023
4	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	54763362.00	0.00	bhagi	20/07/2023	bhagi	27/07/2023
5	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	54763362.00	0.00	bhagi	20/07/2023	bhagi	27/07/2023
6	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	63585723.00	0.00	bhagi	20/07/2023	bhagi	26/07/2023
7	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	63585723.00	0.00	bhagi	20/07/2023	bhagi	26/07/2023
8	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	63585723.00	0.00	bhagi	20/07/2023	bhagi	26/07/2023
9	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	63585981.00	0.00	bhagi	20/07/2023	bhagi	26/07/2023
10	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	63586497.00	0.00	bhagi	20/07/2023	pracheyps	24/07/2023
11	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	63586497.00	0.00	bhagi	20/07/2023	pracheyps	24/07/2023
12	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	63586497.00	0.00	bhagi	20/07/2023		
13	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	63586497.00	0.00	bhagi	20/07/2023		
14	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	63587797.00	0.00	bhagi	20/07/2023		
15	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	63587797.00	0.00	bhagi	20/07/2023		
16	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	68833678.00	0.00	bhagi	20/07/2023		
17	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	68445170.00	0.00	bhagi	20/07/2023		
18	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	68445170.00	0.00	bhagi	20/07/2023		
19	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	68445170.00	0.00	bhagi	20/07/2023		
20	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	68445170.00	0.00	bhagi	20/07/2023		
21	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	68445370.00	0.00	bhagi	20/07/2023		
22	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	68445370.00	0.00	bhagi	20/07/2023		
23	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	69416639.00	0.00	bhagi	20/07/2023		
24	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	69416639.00	0.00	bhagi	20/07/2023		
25	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	69026731.00	0.00	bhagi	20/07/2023		
26	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	70000000.00	0.00	bhagi	20/07/2023		

Details									
S.No.	Grant	Function Head	Object Head	Category	Amount	Balance Amount	Carry Forward Amount	Created By	Created Date
1	026-Department of Higher Education	2202029110000-DEDUCT RECOVERIES OF OVERPAYMENTS	70-DEDUCT RECOVERIES	5-VOTED	70000000.00	53973346.00	0.00	bhagi	20/07/2023

ANNEXURE 4- Format for Daily Sanction

Government of India
Ministry of Finance
Department of Expenditure
O/o Controller General of Accounts
E-Block, GPO Complex,
INA, New Delhi 110023
Place: DELHI
Dated: 21-06-2023

To

PAO 022744 - PAO (Sectt.), New Delhi
Department of HOME AFFAIRS
Ministry of HOME AFFAIRS

Sir,

Sanction of the Competent Authority is accorded/conveyed for release/payment of Rs.100.00 (One Hundred Only) to Shri/Smt/Messrs

This is in continuation of the earlier release/payment vide Sanction number 21_San dated 4/5/2023 12:00:00 AM. This is to certify that the present sanction/expenditure is covered under MEP for the month of April/2023. The necessary authorization may be issued in the case the above release is covered under TSA. (wherever applicable)

The expenditure involved on this account would be debitabale to the under-mentioned Head of Account for the year 2023-2024 under Demand-for-Grant No. 049

Major Head	Sub-Major Head	Minor Head	Sub-Head	Detail Head	Object Head	Object-Head (Description)	Category
3602	08	104	16	00	31	GRANTS-IN-AID GENERAL	VOTED

This issues with the concurrence of the IFD, Department of HOME AFFAIRS , Ministry of HOME AFFAIRS vide their U.O. / Diary/ e-fileNo. 324 dated 3/2/2023 12:00:00 AM. (wherever applicable)

Yours faithfully

Sanctioning/Conveying Authority PD Code:PD000000021
- Prerna

Copy to :

(All concerned authorities including DDO 222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.))

Annexure 5 – Format for Payment Authorization

R.P.R.34

[See para 2.40, 2.56(2) and 2.99 of Procedure]

Grant-in-aid/Subsidy/Contribution/Investment/Loans and Advances Bill

PART- B (To be filled up by Pr.AO)

Controller code with description	PAO code with description	DDO code with description	PD code with description	IFD Number	IFD Date
007 -HIGHER EDUCATION	011751 -PAO (Secondary Education & Higher Education)	211767 - ACCOUNTS OFFICER, DEPTT. OF EDUCATION	Test2 -Test2	IFD NO20/07/2023 (01)RJ	4/1/2023
Sanction Number	Sanction Date	Sanction Amount	Financial Year	Bill/Auth. Number	Bill/Auth. Date
SNASPARSH2DIF SLS	7/24/2023	650.00	2023-2024	CP00000004	7/24/2023
Bill Amount	Authority for drawing charge	Period, if applicable From Date	To Date		
650.00					

Name of the Body	
S.No.	Agency Name
1	RAJASTHAN GOVT.

Accounting Classification

Expenditure Details

Scheme : Rashtriya Uchhatar Shiksha Abhiyan (RUSA)

Grant Number	Function Head	Object Head	Category (voted or charged)*	Amount
026	2202029110000	70	5-VOTED	650.00

*charged-4, voted-5, receipts-1, Public account receipts-6, Public account payment-7

Deduction Details

Grant Number	Function Head	Object Head	Category	Amount

Summary

Agency Name	Gross Amount	Deduction Amount	Net Payable
RAJASTHAN GOVT.	650.00	0.0000	650.00

Certified that

- ☐ a. Amount claimed in this bill was not drawn before.
- ☐ b. The utilization report in respect of the previous Grant-in-aid and Loans and Advances drawn has been furnished and accepted by the sanctioning authority.
- ☒ c. Utilization report in respect of the present amount will be obtained from the loanee by this office and will be furnished to the sanctioning authority.

Appropriation for the current year	Expenditure including this bill	Amount of work bill annexed	Balance Available
3404000.00	1940738.00	0.00	1458062.00

Pay Rs 650.00 (Rupees Six Hundred Fifty only to the claimant stated above.

Signature/DSC

Designation: **Pr.AO**

Annexure 6- e-payment file details

1 of 1
100%
Find | Next

SNA SPARSH : State E-Payment File Details

Payment File Name :		RJ000020230802050555				State :		RAJASTHAN			
Ministry :		007 - HIGHER EDUCATION									
State Scheme :		RJ504 - RASHTRIYA UCHHATAR SIKSHA ABHIYANA				CSS Scheme :		9170 - Rashtriya Uchhatar Shiksha Abhiyan (RUSA)			

DEBIT DETAILS

Beneficiary File Name	Debit Bank (SG) Account holder Name	Unique Transaction ID for Debit	Debit Bank (SG) Account No.	No. of Transacti ons	Total Gross Amount	Total Net Amount	Total Topup Amount	Total Reissue Amount	Digitally Sign Date	Not Payable Before date as per RBI file
RJ000020230802050555	Rajsthan Govt SG Account	EPAYREQ202317060361 213323	01586201071	3	600.00	40.00	20.00	40.00	02-Aug- 2023 10:15:00	02-Aug-2023 14:15:00

Total Amt For Center Share [A]	SC Amt in [A] = [B]	Other Comp. in [B]	Cap. Comp. in [B]	Salary Comp. in [B]	ST Amt in [A] = [C]	Other Comp. in [C]	Cap. Comp. in [C]	Salary Comp. in [C]	Other Amt in [A] = [D]	Other Comp. in [D]	Cap. Comp. in [D]	Salary Comp. in [D]	Return Remarks
540.00	260.00	200.00	30.00	30.00	140.00	60.00	45.00	35.00	140.00	0.00	0.00	140.00	

CREDIT DETAILS

S.No.	Unique Transaction ID	Beneficiary Name	Account No.	IFSC Code	Aadhaar No.	Reissue Flag	Category	State Budget Head	District	Gross Amount	Net Amount	TopUp Amount
Total :										2.00	600.00	60.00
1	RJBP5678102	AJAY	02563612542514	ICIC0000838		N	Test 1	Test A	87 - ALWAR	0.00	200.00	20.00
2	RJBP5678103	Sushma	025636362100	ICIC0000838		N	Test 2	Test B	87 - ALWAR	0.00	200.00	20.00
3	RJBP5678104	Sanjay	02563636255	ICIC0000848		N	Test 3	Test C	87 - ALWAR	2.00	200.00	20.00