

बिहार सरकार  
वित्त विभाग

प्रेषक,

मुकेश कुमार लाल,  
विशेष सचिव।

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—09/05/2025

विषयः—

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

प्रसंगः—

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 एवं कालांतर में अन्य अधिसूचित स्कीमों के क्रियान्वयन हेतु RBI के e-Kuber के माध्यम से Just-in-time release आधारित नवीन प्रक्रिया CFMS 2.0 के अन्तर्गत SNA-SPARSH (समायोजित प्रणाली एकीकृत शीघ्र हस्तांतरण) Module लागू किया गया है।


2. SNA-SPARSH-केन्द्र एवं राज्य स्तरों पर नकदी प्रबंधन में अधिक दक्षता लाने के लिए केन्द्र प्रायोजित स्कीमों के तहत राज्य सरकार को Just-in-Time पर आधारित केन्द्रांश मद विमुक्त करने हेतु वैकल्पिक निधि प्रवाह तंत्र को अधिसूचित किया गया है। ये नई प्रणाली PFMS, IFMIS (CFMS 2.0) एवं RBI (e-Kuber) प्लेटफॉर्मों के बीच Integration पर आधारित है।
3. अधिसूचित केन्द्र प्रायोजित स्कीमों का क्रियान्वयन हेतु SNA-SPARSH प्रणाली में वित्त मंत्रालय, भारत सरकार के दिशा-निर्देशों का शत-प्रतिशत अनुपालन किया जायेगा तथा स्कीम से संबंधित मंत्रालय/विभाग, भारत सरकार से प्राप्त निर्देशों का अनुपालन किया जायेगा।

4. CFMS 2.0 SNA- SPARSH Module के तहत निर्धारित नवीन प्रणाली (User Manual संलग्न):
- A. **Budget Allotment** – Department → Directorate → Concerned Offices (DDOs)
  - B. **Virtual Allotment Process** – Administrative Sanction & Virtual Allotment to DDOs→ Limit set to IAs
  - C. **Expenditure Process** – Claim Preparation by IAs → Claim Consolidation , Expenditure Sanction & E-billing by DDOs Office→ Treasury→ Cyber Treasury→PFMS→RBI→ Payee.
5. प्रशासी विभाग के स्तर पर किये जाने वाले कार्य –
- (i) प्रत्येक State Linked Scheme (SLS) हेतु महालेखाकार (ले० एवं ह०), बिहार की सहमति के उपरांत भारतीय रिजर्व बैंक में आहरण खाते खोले जाने हैं। आहरण खाता खोलने हेतु विहित प्रपत्र में आवेदन वित्त विभाग को उपलब्ध कराया जायेगा, जिसे वित्त विभाग द्वारा प्रतिहस्ताक्षर कर RBI पटना को उपलब्ध कराया जायेगा ।
  - (ii) State Scheme Manager द्वारा PFMS Portal पर आहरण खाता को वांछित सूचना के साथ Configure किया जायेगा इस कार्य में तकनीकी सहायता PFMS निदेशालय, बिहार द्वारा प्रदान की जायेगी ।
  - (iii) CSS स्कीम के अन्तर्गत Sub Scheme /Component में अलग-अलग अनुपात होने की स्थिति में संबंधित मंत्रालय/विभाग, भारत सरकार के परामर्श से प्रत्येक Sub Scheme /Component के लिए अलग-अलग SLS (State Linked Scheme) सृजित करा कर PFMS Portal पर ऑनबोर्डिंग कराने की कारवाई की जायेगी ।
  - (iv) CSS स्कीमों के तहत केन्द्रांश मद का Mother Sanction प्राप्त करने हेतु प्रशासी विभाग द्वारा संबंधित मंत्रालय/विभाग, भारत सरकार से ससमय प्राप्त करने हेतु अनुरोध करना होगा ।
  - (v) व्यय विभाग, वित्त मंत्रालय, भारत सरकार के कार्यालय ज्ञापन –F.No. 1(27)/PFMS/2020 दिनांक-16.01.2024 के अनुसार स्कीम SNA-SPARSH पर On-boarding होने पर पूर्व के SNA खाते बंद किये जाने हैं एवं संबंधित SNA खाते में केन्द्रांश मद की अवशेष राशि को भारत सरकार की संचित निधि में एवं राज्यांश मद की राशि राज्य के संचित निधि में वापस किया जाना है। (विस्तृत दिशा-निर्देश हेतु पत्र संलग्न)।
  - (vi) केन्द्र प्रायोजित स्कीमों से संबंधित कार्यान्वयन एजेंसियों (SNAs/IAs) को CFMS2.0 के तहत Departmental Admin Users के द्वारा (Office Creation) सृजित किया जायेगा ।
  - (vii) CFMS 2.0 SNA-SPARSH Module के तहत विकसित प्रणाली हेतु Administrative Sanction & Expenditure Sanction हेतु नोडल पदाधिकारी को नामित किया जायेगा ।
  - (viii) केन्द्र प्रायोजित स्कीमों के कार्यान्वयन एजेंसियों (SNAs/IAs) के उपयोगकर्ताओं का User Id नहीं होने की स्थिति में प्रशासी विभाग द्वारा विहित प्रपत्र (संलग्न) में वांछित सूचना के साथ नया User Id हेतु वित्त विभाग को उपलब्ध कराया जायेगा ।



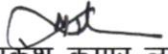
6. सम्बंधित निकासी एवं व्ययन पदाधिकारी एवं कार्यान्वयन एजेंसियों के स्तर पर किये जाने वाले कार्य—
- (i) CFMS 2.0 अन्तर्गत Payee (Vendors/Beneficiaries) Creation संबंधित DDOs द्वारा किया जायेगा। Implementing Agencies द्वारा Payee Creation हेतु विहित प्रपत्र में सॉफ्ट कॉपी (Excel) एवं हार्ड कॉपी में DDOs को उपलब्ध कराना होगा। इसके साथ Vendors/Beneficiaries के आधार कार्ड/पैन कार्ड/बैंक पासबुक/Cancel Cheque आदि की सत्यापित प्रतिलिपि संलग्न करना होगा। Vendors/ Beneficiaries के Registration की पुष्टि एवं वैधता की जिम्मेदारी IAs की होगी।
  - (ii) SNA-SPARSH अन्तर्गत IAs द्वारा Claim Prepare (तैयार) करके DDO को प्रेषित किया जायेगा। DDO द्वारा Claim Consolidation एवं Expenditure Sanction किया जायेगा। तदुपरांत Bill Preparation करके पूर्ण रूप से जांचोपरांत कोषागार को प्रेषित किया जायेगा।
  - (iii) IAs द्वारा Claim Preparation के समय अभिश्रव को संलग्न (Attach in PDF) करना होगा। अभिश्रव की मूल प्रतियों पर हस्तलिखित Claim Number and Date अंकित कर एवं Pass for, Paid & Cancel करके संलग्न करना होगा।
  - (iv) IAs द्वारा Claim Preparation के समय वांछित वैधानिक कटौतियों को नियमानुसार "Deduction as Book Transfer" में किया जायेगा। EPF की कटौती DDO कार्यालय के Own Office Account में किया जायेगा तथा DDO कार्यालय द्वारा ससमय EPFO में जमा किया जायेगा।
7. SNA SPARSH Module संबंधित समस्या के निराकरण हेतु CFMS Helpdesk Number. 0612-2211355 पर संपर्क किया जा सकता है या CFMS अन्तर्गत Ticket raise कर किया जा सकता है।
8. CFMS 2.0 के तहत SNA SPARSH Module का User Manual संलग्न है। साथ ही, उक्त User Manual को <https://e-nidhi-v2.bihar.gov.in/cfmsPortal> से डाउनलोड किया जा सकता है।

अनुलग्नक: यथोक्त ।

  
(मुकेश कुमार लाल)  
विशेष सचिव।


ज्ञापांक—e.gov/PFMD-05/2023 (खंड).....5295.....पटना, दिनांक—09/05/2025

प्रतिलिपि:— महालेखाकार (ले० एवं ह०) कार्यालय, बिहार, पटना को सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित ।

  
(मुकेश कुमार लाल)  
विशेष सचिव ।

ज्ञापांक—e.gov/PFMD-05/2023 (खंड).....5295.....पटना, दिनांक—09/05/2025

- 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 रूपजीत राय, प्रोजेक्ट प्रभारी, TCS Ltd. Patna/ श्री शशि मुकुन्द, परामर्शी, PwC Ltd. को सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित ।

  
(मुकेश कुमार लाल)  
विशेष सचिव ।



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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, 13<sup>th</sup> 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 1<sup>st</sup> 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

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*P. K. Singh*



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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.

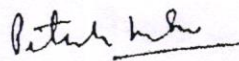
- iv. After opening of aforesaid drawing accounts in RBI by the Ministries/Departments and the State Governments, the Ministries/Departments and the State Governments will approach the PFMS division, O/o CGA for on boarding the scheme onto SNA-SPARSH platform of PFMS by 'marking' of the CSS on PFMS. 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, 16<sup>th</sup> 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 13<sup>th</sup> 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 13<sup>th</sup> 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 1<sup>st</sup> 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 <sup>st</sup> April, 2021	Say 'A1'
State share of funds released to the SNA account since 1 <sup>st</sup> April, 2021	Say 'B1'
TOP UP released to the SNA account since 1 <sup>st</sup> April, 2021	Say 'C1'
Total Funds Released to the SNA account since 1 <sup>st</sup> 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	$Z1 = S * C1 / D1$



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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*  
16/1/24  
(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, 7<sup>th</sup> 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 13<sup>th</sup> July, 2023 and dated 18<sup>th</sup> 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 27<sup>th</sup> 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 31<sup>st</sup> 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 13<sup>th</sup> 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 13<sup>th</sup> 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).

*Pateek Kumar Singh*  
3/8/21

(Pateek Kumar Singh)

Director (PFC-1)

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, 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 13<sup>th</sup> 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.

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

Director (PFC-I)

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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



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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, 20<sup>th</sup> 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 21<sup>st</sup> May, 2024 regarding onboarding of additional 22 schemes and 10 States on the SNA SPARSH platform w.e.f. 1<sup>st</sup> 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)

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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



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L. No. 1077/PPMS-2020  
Government of India  
Ministry of Finance  
Department of Expenditure  
PPMS Division

Reverend Sir,

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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.

on the above mentioned subject vide which list of 27 schemes to be implemented through SSA SPARSHI in the above mentioned 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.

This issues with the approval of competent authority.

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$$\frac{A}{\overline{A} + \overline{B}} = \frac{A}{A+B}$$

*[Faint handwritten notes at bottom right]*

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ADDICCA, PINS, OCCIA

~~29.10.20  
2008/55 (MKT)  
25.10.20  
02/10/2014~~

Prateek Kumar Singh  
(Prateek Kumar Singh)  
Director (PE-C-1)  
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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	States
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		Krishionnati 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.