

छत्तीसगढ़ शासन
वित्त विभाग
मंत्रालय, महानदी भवन, नवा रायपुर अटल नगर
जिला-रायपुर

क्रमांक 139 / वित्त / ब-4 / PFMS
प्रति,

नवा रायपुर अटल नगर, दिनांक 18/01/2024

अपर मुख्य सचिव/प्रमुख सचिव/सचिव

छत्तीसगढ़ शासन,

पंचायत एवं ग्रामीण विकास विभाग/उच्च शिक्षा विभाग/स्वास्थ्य एवं परिवार

कल्याण विभाग/मत्स्य पालन विभाग/महिला एवं बाल विकास विभाग

मंत्रालय, महानदी भवन,

नवा रायपुर, अटल नगर

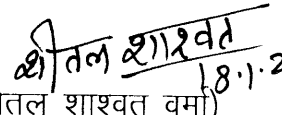
विषय:- Just-in-Time release of Centrally sponsored Schemes (CSS) funds through SNA SPARSII model - procedure for return of unspent balance lying in the SNA accounts and State Treasury- reg.

—0—

महोदय/महोदया

विषयांतर्गत भारत सरकार, वित्त मंत्रालय, व्यय विभाग (PFMS Division) के पत्र क्रमांक F.No.1(27)PFMS/2020, Dated, 16.01.2024 की छायाप्रति आवश्यक कार्यवाही हेतु संलग्न प्रेषित है।

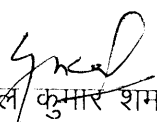
संलग्न:- उपरोक्तानुसार।


(शीतल शाश्वत वर्मा)
18.1.24
विशेष सचिव

पृष्ठां. क्रमांक 140 / वित्त / ब-4 / PFMS,
प्रतिलिपि:-

नवा रायपुर अटल नगर, दिनांक 18/01/2024

1. श्री प्रतीक कुमार सिंह, निदेशक (PFC-I), भारत सरकार, वित्त मंत्रालय, व्यय विभाग (PFMS Division), नार्थ ब्लॉक, नई दिल्ली।
2. सचिव, छत्तीसगढ़ शासन, वित्त विभाग के स्टॉफ ऑफिसर, मंत्रालय, नवा रायपुर अटल नगर
3. विशेष सचिव सह संचालक बजट, छत्तीसगढ़ शासन, वित्त विभाग, मंत्रालय, नवा रायपुर अटल नगर
4. संचालक, संचालनालय कोष लेखा एवं पेंशन, इन्द्रावती भवन, नवा रायपुर अटल नगर
5. संचालक, संचालनालय संस्थागत वित्त, इन्द्रावती भवन, नवा रायपुर अटल नगर
6. राज्य सूचना अधिकारी, एन.आई.सी., अटल नगर, नवा रायपुर
7. संचालक, वित्तीय प्रबंध एवं सूचना प्रणाली, नवा रायपुर अटल नगर को वित्त विभाग की वेबसाइट www.finance.cg.gov.in पर अपलोड करने हेतु।


(उत्कल कुमार शर्मा)
विशेष कार्यव्यर्थ अधिकारी

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

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
16/11/24
(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

छत्तीसगढ़ शासन
वित्त विभाग
मंत्रालय, महानदी भवन, नवा रायपुर अटल नगर
जिला-रायपुर

क्रमांक 139 / वित्त / ब-4 / PFMS
प्रति,

नवा रायपुर अटल नगर, दिनांक 18/01/2024

अपर मुख्य सचिव / प्रमुख सचिव / सचिव

छत्तीसगढ़ शासन,

पंचायत एवं ग्रामीण विकास विभाग / उच्च शिक्षा विभाग / स्वास्थ्य एवं परिवार

कल्याण विभाग / मत्स्य पालन विभाग / महिला एवं बाल विकास विभाग

मंत्रालय, महानदी भवन,

नवा रायपुर, अटल नगर

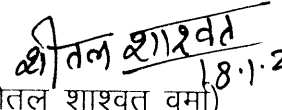
विषय:- Just-in-Time release of Centrally sponsored Schemes (CSS) funds through SNA SPARSII model - procedure for return of unspent balance lying in the SNA accounts and State Treasury- reg.

—0—

महोदय / महोदया

विषयांतर्गत भारत सरकार, वित्त मंत्रालय, व्यय विभाग (PFMS Division) के पत्र क्रमांक F.No.1(27)PFMS/2020, Dated, 16.01.2024 की छायाप्रति आवश्यक कार्यवाही हेतु संलग्न प्रेषित है।

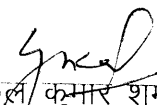
संलग्न:- उपरोक्तानुसार।


(शीतल शाश्वत वर्मा)
18.01.24
विशेष सचिव

पृष्ठां. क्रमांक 140 / वित्त / ब-4 / PFMS,
प्रतिलिपि:-

नवा रायपुर अटल नगर, दिनांक 18/01/2024

1. श्री प्रतीक कुमार सिंह, निदेशक (PFC-I), भारत सरकार, वित्त मंत्रालय, व्यय विभाग (PFMS Division), नार्थ ब्लॉक, नई दिल्ली।
2. सचिव, छत्तीसगढ़ शासन, वित्त विभाग के स्टॉफ ऑफिसर, मंत्रालय, नवा रायपुर अटल नगर
3. विशेष सचिव सह संचालक बजट, छत्तीसगढ़ शासन, वित्त विभाग, मंत्रालय, नवा रायपुर अटल नगर
4. संचालक, संचालनालय कोष लेखा एवं पेंशन, इन्द्रावती भवन, नवा रायपुर अटल नगर
5. संचालक, संचालनालय संस्थागत वित्त, इन्द्रावती भवन, नवा रायपुर अटल नगर
6. राज्य सूचना अधिकारी, एन.आई.सी., अटल नगर, नवा रायपुर
7. संचालक, वित्तीय प्रबंध एवं सूचना प्रणाली, नवा रायपुर अटल नगर को वित्त विभाग की वेबसाइट www.finance.cg.gov.in पर अपलोड करने हेतु।


(उत्कल कुमार शर्मा)
विशेष कार्यस्थ अधिकारी

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.

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
16/11/24
(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