

Government of Jammu & Kashmir
Resources Division
Finance Department Civil Secretariat
Srinagar/Jammu

Subject: Implementation of SNA-SPARSH "Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through SNA SPARSH model in UT of J&K.

Ref: F.No.1(27)/PFMS/2020

Dated:17.12.2024

This is in reference to the communication cited above, wherein the Ministry of Finance, Department of Expenditure (PFMS Division), Government of India, has informed that the SNA/SPARSH platform shall be implemented in the Union Territory of Jammu & Kashmir effective from 01.04.2025. It has also been conveyed that **28** schemes (list attached) have been notified for onboarding onto the SNA/SPARSH platform from the said date.

In view of the above, the undersigned is directed to share the Standard Operating Procedures (SOPs) received from the Ministry of Finance, Department of Expenditure (PFMS Division), Government of India, for onboarding of schemes onto the SNA/SPARSH platform.

It is also requested that all administrative departments notify nodal officers to oversee the implementation of the SNA/SPARSH platform and coordinate with the concerned ministries of the Government of India to ensure the notification of schemes to be on-boarded onto the SPARSH platform in Jammu & Kashmir, effective from 01.04.2025

Further, to facilitate the process, the departments handling the **28** notified (list attached) schemes are requested to initiate the process of opening scheme-specific accounts with the Reserve Bank of India (RBI), Jammu branch with prior concurrence from the Finance Department


Accounts Finance (Res)
Finance Department

**Additional Chief Secretary/Financial Commissioner/
Principal Secretary/Commissioner Secretary/
Administrative Secretary /HOD to the Department,**

All Department.

E.File No. 248315 FD-RES0CSS/23/2022-03-FD/ 262

Dated: 22 -01-2025

Encl: A/A

Copy to the:

1. Director General, Accounts & Treasuries, Finance Department, J&K UT for information
2. Director General, Budget, Finance Department, J&K UT for information.
3. Accounts Officer State Directorate PFMS, for information & necessary action.
4. Private Secretary to the Principal Secretary Finance Department, J&K UT for information.
5. Office file.

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 Uchhtar 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	Department of Fisheries	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.

**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:

- (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.

- (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 :* --Select State Linked Scheme--

Central Sponsard Scheme :* --Select Central Sponsored Scheme--

State:* 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 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:

- (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 :* RJ504-RASHTRIYA UCHHATAR SIKSHA ABHIYANA

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

State:* 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	RBIS0CSP01	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	RBIS0CSP01	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 Sponsard Scheme :*

State:*

Bank Name: RESERVE BANK OF INDIA

Branch Name: PAD, NEW DELHI

IFSC Code: RBIS0CSP01

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

Status: **Approved**

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

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

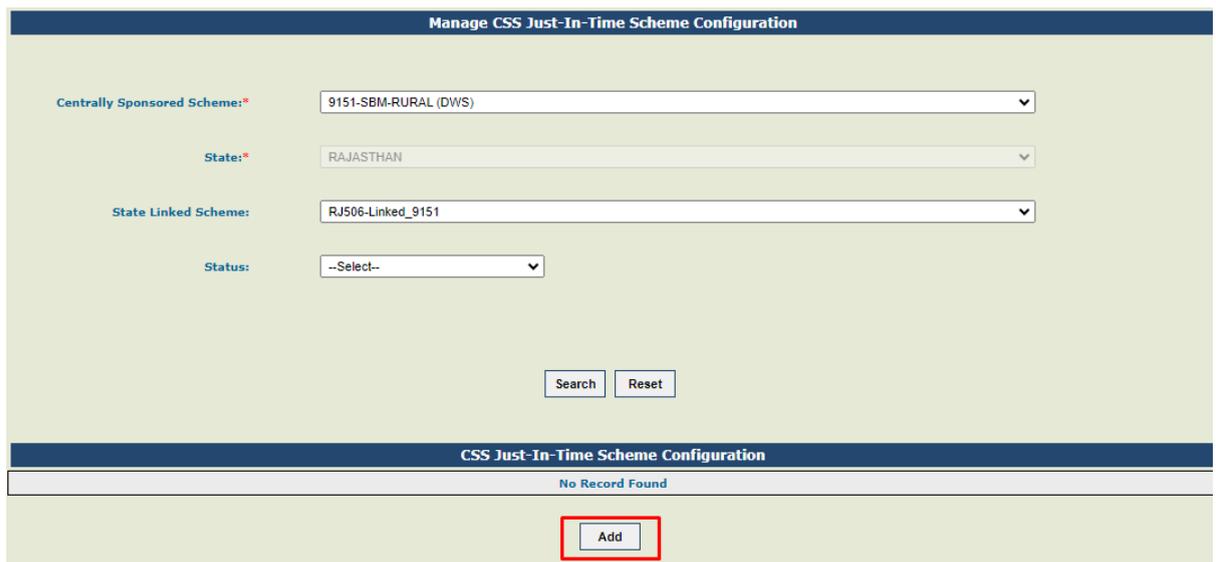
Centre: State Ratio, Model and Top Up shall be captured by the **State Scheme Manager (SSM)** user and will be approved by the

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

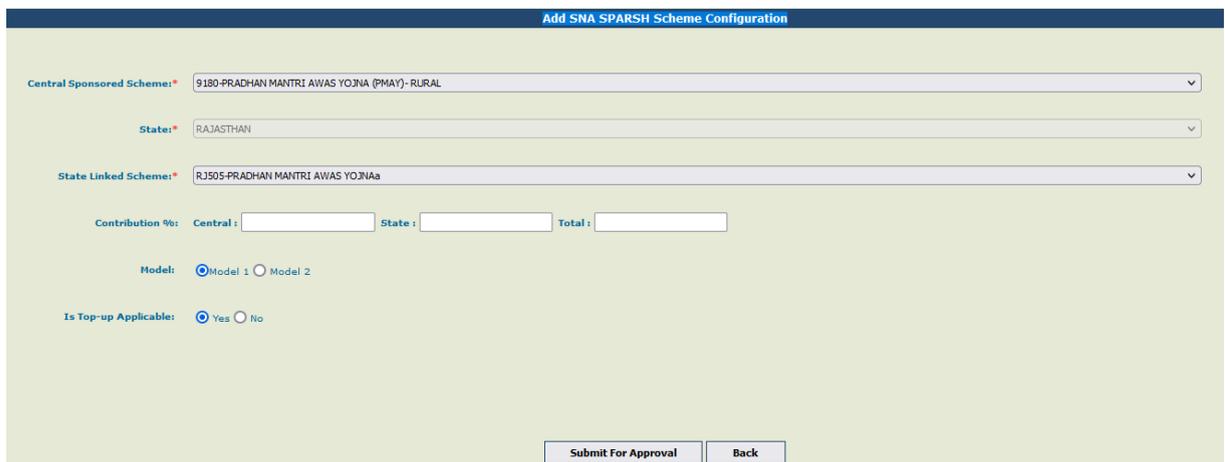
- (a) SSM will login on PFMS and go to the menu SNA-SPARSH → Manage Scheme Configuration



- (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

A screenshot of the 'Manage CSS Just-In-Time Scheme Configuration' screen. The screen has a dark blue header with the title. Below the header, there are four dropdown menus: 'Centrally Sponsored Scheme:' with '9151-SBM-RURAL (DWS)', 'State:' with 'RAJASTHAN', 'State Linked Scheme:' with 'RJ506-Linked_9151', and 'Status:' with '--Select--'. Below these are 'Search' and 'Reset' buttons. At the bottom, there is a table with the header 'CSS Just-In-Time Scheme Configuration' and one row containing 'No Record Found'. Below the table is an 'Add' button, which is highlighted with a red rectangular box.

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

A screenshot of the 'Add SNA SPARSH Scheme Configuration' screen. The screen has a dark blue header with the title. Below the header, there are three dropdown menus: 'Central Sponsored Scheme:' with '9180-PRADHAN MANTRI AWAS YOJNA (PMAY)-RURAL', 'State:' with 'RAJASTHAN', and 'State Linked Scheme:' with 'RJ505-PRADHAN MANTRI AWAS YOJNAa'. Below these are three input fields for 'Contribution %: Central:', 'State:', and 'Total:'. There are two radio buttons for 'Model:' with 'Model 1' selected. There are two radio buttons for 'Is Top-up Applicable:' with 'Yes' selected. At the bottom, there 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.

Central Sponsored Scheme: 9180-PRADHAN MANTRI AWAS YOJNA (PMAY)-RURAL

State: RAJASTHAN

State Linked Scheme: RJ505-PRADHAN MANTRI AWAS YOJNA

Contribution %: Central: [] State: [] Total: []

Model: Model 1 Model 2

Is Top-up Applicable: Yes No

Submit For Approval Back

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

Add CSS Just-In-Time Scheme Configuration

Record Saved Successfully.

Central Sponsored Scheme: --Select--

State: RAJASTHAN

State Linked Scheme: --Select--

Contribution %: Central: [] State: [] Total: []

Model: Model 1 Model 2

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

Add CSS Just-In-Time Scheme Configuration

Data already exists for selected scheme.

Central Sponsored Scheme: 9151-SBM-RURAL (DWS)

State: RAJASTHAN

State Linked Scheme: RJ506-Linked_9151

Contribution %: Central: 70 State: 30 Total: 100

Model: Model 1 Model 2

- (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

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

State:* RAJASTHAN ▼

State Linked Scheme: RJ504-RASHTRIYA UCHHATAR SIKSHA ABHIYANA ▼

Status: Approved ▼

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.

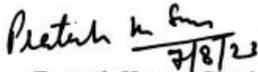
The undersigned is directed to refer to this Department’s OM No. 1(27)/PFMS/2020 dated 13th July, 2023 and dated 18th July, 2023 on the abovementioned subject. In this regard a meeting was held with the officers of the Department of Higher Education and the Department of Drinking Water and Sanitation 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

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 <u>PAO</u> <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 : 54750362.00 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	54757562.00	0.00	bhagi	20/07/2023	bhagi	31/07/2023
4	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	54763562.00	0.00	bhagi	20/07/2023	bhagi	27/07/2023
5	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	54763562.00	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	praoheyps	24/07/2023
11	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	63586497.00	0.00	bhagi	20/07/2023	praoheyps	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	68445570.00	0.00	bhagi	20/07/2023		
22	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	68445570.00	0.00	bhagi	20/07/2023		
23	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	69416839.00	0.00	bhagi	20/07/2023		
24	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	69416839.00	0.00	bhagi	20/07/2023		
25	IFD NO20/07/2023(01)RJ	01/04/2023	70000000.00	69028731.00	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 debit 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:PD00000021
– 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

<input type="checkbox"/>	a. Amount claimed in this bill was not drawn before.
<input type="checkbox"/>	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.
<input checked="" type="checkbox"/>	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

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	