

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

Block No.11, 5th Floor,
CGO Complex, Lodhi Road,
New Delhi, dated 23.03.2021

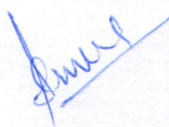
OFFICE MEMORANDUM

Subject: Procedure for release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released

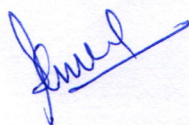
The General Financial Rule 232(v) prescribes the release of funds to the State Governments and monitoring utilization of funds through PFMS. For better monitoring of availability and utilization of funds released to the States under the Centrally Sponsored Schemes (CSS) and to reduce float, the Department of Expenditure vide letter of even number dated 16.12.2020 had shared a draft modified procedure for release of funds under CSS with all the State governments and Ministries/Departments of the Government of India to seek their comments. The comments received from the State governments and Ministries/Departments of the Government of India were considered and the procedure has been suitably modified.

With a view to have more effective cash management and bring more efficiency in the public expenditure management, it has been decided that the following procedure will be followed by all the State Governments and Ministries/Departments of the Government of India regarding release and monitoring utilization of funds under CSS with effect from 1st July, 2021:

1. Every State Government will designate a Single Nodal Agency (SNA) for implementing each CSS. The SNA will open a Single Nodal Account for each CSS at the State level in a Scheduled Commercial Bank authorized to conduct government business by the State Government.
2. In case of Umbrella schemes which have multiple sub-schemes, if needed, the State Governments may designate separate SNAs for sub-schemes of the Umbrella Scheme with separate Single Nodal Accounts.
3. Implementing Agencies (IAs) down the ladder should use the SNA's account with clearly defined drawing limits set for that account. However, depending on operational requirements, zero-balance subsidiary accounts for each scheme may also be opened for the IAs either in the same branch of the selected bank or in different branches.
4. All zero balance subsidiary accounts will have allocated drawing limits to be decided by the SNA concerned from time to time and will draw on real time basis from the Single Nodal Account of the scheme as and when payments are to be made to beneficiaries, vendors etc. The available drawing limit will get reduced by the extent of utilization.

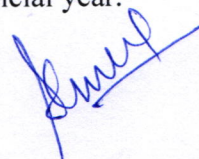


5. For seamless management of funds, the main account and all zero balance subsidiary accounts should preferably be maintained with the same bank. However, State Government may choose different banks for opening Single Nodal Accounts of different CSS.
6. Only banks having a robust IT Systems and extensive branch network should be chosen for opening the Single Nodal Account of each CSS. The bank chosen should have the facility to open the required number of subsidiary zero balance accounts and a robust MIS for handling accounting and reconciliation at each level. The bank should also provide a user friendly dashboard to officers at various levels to monitor utilization of funds by IAs.
7. The bank's software system should be able to monitor the drawing limits of the IAs who should be able to draw funds on real time basis from the SNA's account as and when payments are to be made. The selected bank should ensure proper training and capacity building of branch managers and other staff for smooth operation of these accounts.
8. The Ministries/Departments will release the central share for each CSS to the State Government's Account held in the Reserve Bank of India (RBI) for further release to the SNA's Account.
9. Funds will be released to the States strictly on the basis of balance funds of the CSS (Central and State share) available in the State treasury and bank account of the SNA as per PFMS or scheme-specific portals fully integrated with PFMS in consonance with rule 232(V) of the General Financial Rules, 2017.
10. The SNAs shall ensure that the interest earned from the funds released should be mandatorily remitted to the respective Consolidated Funds on pro-rata basis in terms of Rule 230(8) of GFR, 2017. Interest earned should be clearly and separately depicted in PFMS, scheme-specific portals integrated with PFMS and in MIS provided by the banks.
11. Except in case of schemes/sub-schemes having no State share, States will maintain separate budget lines for Central and State Share under each CSS in their Detailed Demand for Grants (DDG), and make necessary provision of the State share in the State's budget. While releasing funds to SNA, State's Integrated Financial Management Information System (IFMIS) should provide these budget heads and the same should be captured in PFMS through treasury integration.
12. In the beginning of a financial year, the Ministries/Departments will release not more than 25% of the amount earmarked for a State for a CSS for the financial year. Additional central share (not more than 25% at a time) will be released upon transfer of the stipulated State share to the Single Nodal Account and utilization of at least 75% of the funds released earlier (both Central and State share) and compliance of the conditions of previous sanction. However, this provision will not be applicable in case of schemes where a different quantum of release has been approved by the Cabinet.
13. After opening of Single Nodal Account of the scheme and before opening zero balance subsidiary account of IAs or assigning them drawing rights from SNA's account, the IAs at all levels shall return all unspent amounts lying in their accounts to the Single Nodal Account of the SNA. It will be the responsibility of the State government concerned to ensure that the entire unspent amount is returned by all the IAs to the Single Nodal Account of the SNA concerned. For this, the State Governments will work out the modalities and the timelines and will work out Central and state share in the amount so available with IAs.



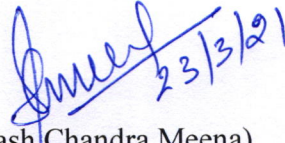
SNAs will keep a record of unspent balance lying in the account of IAs and the amount refunded by IAs.

14. Refund of balance amount by IAs and the amount available in the SNA's account should be taken into account by the Program Division of the Ministry/Department while releasing funds under the scheme. Concerned SNAs shall keep a record of the unspent amount lying in the account of IAs to be deposited in the Single Nodal Account while assigning drawing rights to IAs.
15. Ministries/ Departments will ensure that releases under all CSS are made strictly as per the actual requirement on the ground, without resulting in any material float with the implementing agencies at any level.
16. The State Government will transfer the Central share received in its account in the RBI to the concerned SNA's account within a period of 21 days of its receipt. The Central share shall not be diverted to the Personal Deposit (PD) account or any other account by the State Government. Corresponding State share should be released as early as possible and not later than 40 days of release of the Central share. The funds will be maintained by the SNA in the Single Nodal Account of each CSS. State Governments/SNAs/IAs shall not transfer scheme-related funds to any other bank account, except for actual payments under the Scheme.
17. State Governments will register the SNAs and all IAs on PFMS and use the unique PFMS ID assigned to the SNA and IAs for all payments to them. Bank accounts of the SNAs, IAs, vendors and other organizations receiving funds will also be mapped in PFMS.
18. Payments will be made from the zero balance subsidiary accounts up to the drawing limit assigned to such accounts from time to time. Transactions in each Subsidiary Account will be settled with the Single Nodal Account daily through the core banking solution (CBS) on the basis of payments made during the day.
19. SNAs and IAs will mandatorily use the EAT module of PFMS or integrate their systems with the PFMS to ensure that information on PFMS is updated by each IA at least once every day.
20. SNAs will keep all the funds received in the Single Nodal Account only and shall not divert the same to Fixed Deposits/Flexi-Account/Multi-Option Deposit Account/Corporate Liquid Term Deposit (CLTD) Account etc.
21. The State IFMIS should be able to capture scheme component-wise expenditure along with PFMS Scheme Code and Unique Code of the Agencies incurring the expenditure. State Governments will ensure daily uploading/sharing of data by the State IFMIS/Treasury applications on PFMS. PFMS will act as a facilitator for payment, tracking and monitoring of fund flow.
22. Release of funds by the Ministries/Departments to States towards the end of the financial year should be avoided to prevent accumulation of unspent balances with States. Ministries/Departments will arrange to complete the release well in time so that States have ample time to seek supplementary appropriations from their respective legislatures, if required, and account for all the releases in the same financial year.



23. In case of CSS having no State share and where as per the scheme guidelines, funds are released by the Central Ministry/Department directly to the districts/blocks/Gram Panchayats/Implementing agencies, the requirement of notifying a single Nodal Agency and opening of a Single Nodal Account at the State level may be waived by the Secretary of the Central Ministry/Department concerned in consultation with the Financial Adviser.
24. UTs without legislature work directly in PFMS. Therefore, there is no need for them to open a Single Nodal Account. They will ensure that the funds are released to the vendors/beneficiaries 'just in time'. In case funds are to be released to any agency as per scheme guidelines, provision of Rule 230 (vii) of GRF 2017 will be strictly followed to avoid parking of funds, with agencies.
25. Ministries/Departments shall undertake monthly review of the release of funds (both the Central and State Share) from the State treasury to the SNA, utilization of funds by SNAs and IAs and outputs/outcomes vis-à-vis the targets for each CSS.

This issues with the approval of Secretary (Expenditure) and shall supersede all earlier guidelines on this subject.


(Subhash Chandra Meena)
Director (FCD)
011-24368543

E-mail: subhash.meena@nic.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 Secretary (Expenditure)
2. PPS to CGA
3. Sr.PPS to Addl. Secretary (Expenditure)
4. PSO to Addl. Secretary (Pers)
5. Sr. PPS to JS (PFC-II)
6. Sr. PPS to JS(PF-S)

**F.No. 1(13)/PFMS/FCD/2021
Government of India
Ministry of Finance
Department of Expenditure**

5th Floor, CGO Complex,
New Delhi, the 30th September, 2021

OFFICE MEMORANDUM

Subject: Release of funds under Centrally Sponsored Schemes and monitoring of utilization of funds released.

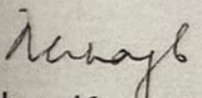
In view of the references received from various Departments and the suggestions given in the Conference of Financial Advisers held on 29th September, 2021, it has been decided to temporarily delegate certain powers to the Financial Advisers of the Ministries/ Departments concerned to grant relaxation from the provisions of the procedure for release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of funds released issued vide Department of Expenditure's OM No.1(13)/PFMS/FCD/2020 dated 23rd March, 2021 provided that the State concerned has met following conditions:

- (i) The State has notified a Single Nodal Agency (SNA) for implementing the scheme.
- (ii) SNA is mapped in the scheme hierarchy at State level in PFMS
- (iii) The SNA has opened a Single Nodal Account for the scheme at the State level in a scheduled commercial bank authorized to conduct Government business by the State Government.
- (iv) Other bank accounts of the SNA at the State level for the scheme concerned have been closed and balance available in such account, if any, has been transferred to the Single Nodal Account.
- (v) The Single Nodal Account is mapped in PFMS against the scheme.
- (vi) The Secretary concerned of the State Government has submitted an undertaking in the enclosed format that all the provisions contained in the OM of even number dated 23rd March, 2021 will be complied with by 31st December, 2021.

2. The power to grant exemption will be available to the Financial Advisor only till 31st December, 2021

3. Before granting any such exemption, the Financial Adviser concerned shall satisfy herself/himself that the State is making sincere efforts to implement the procedure dated 23rd March, 2021.

4. The Financial Adviser concerned shall record in file a detailed justification for granting such exemption and also send a copy of the same to the Department of Expenditure.


(Abhay Kumar)
Director
Tel : 24360647

To,

All FAs to the Government of India

Copy to:

1. All Secretaries to the Govt of India
2. All Pr. CCAs/CCAs of all Ministries/Departments
3. PSO to Secretary (Expenditure)
4. PPS to CGA
5. Sr. PPS to Special Secretary (Expenditure)
6. PSO to Additional Secretary (Pers.)
7. PPS to AS(PFC-II)
8. Sr. PPS to JS(PFS)

F.No. S-16030/3/2020- NAM
Government of India
Ministry of Ayush (Ayush Mantralaya)
National Ayush Mission (NAM)

AYUSH Bhawan,
B-Block, G.P.O. Complex,
INA, New Delhi-110023
Dated: 11th October, 2021

To,

Additional Chief Secretary/Principal Secretary /Secretary Ayush/Health

(All State/UT Governments)

Subject: Procedure for release of funds under the Centrally Sponsored Scheme (CSS) and monitoring utilization of the fund released- regarding

Sir/ Madam,

Kindly refer to the Ministry of Finance, Department of Expenditure OM dated 23.03.2021. In this regard, it is stated that Ministry of Ayush has received the copy of the checklist from Integrated Finance Division (IFD) and copy of undertaking forwarded by Department of Expenditure, Ministry of Finance, Government of India (copy enclosed).

2. It is requested to complete the action at earliest as mentioned in the checklist and forward the checklist and undertaking (in original) to Ministry of Ayush duly signed by the Secretary of the Administrative Department concerned of the State/UT Govt.

Enclosure: As stated above.

Yours faithfully,

Digitally Signed by Anjan
Biswas
Date: 11-10-2021 11:02:23
Reason: (Anjan Biswas)

Under Secretary to the Govt. of India

Copy to:

Director General/Mission Director/Director of AYUSH (All State/UT Governments)

Government of(Name of the State)
Department of(Name of Department)

UNDERTAKING

The Department of _____ (Name of the Department) Government of _____ (Name of State) is making sincere efforts to implement the new procedure for release of funds under the Centrally Sponsored Scheme (CSS) and monitoring utilization of funds released notified by the Department of Expenditure, Ministry of Finance vide OM no. 1(13)/PFMS/FCD/2020 dated 23rd March, 2021. The Single Nodal Agency (SNA) of _____ Scheme (Name of the Scheme) has been notified by the State Government and is SNA has been opened in _____ (Name of the bank) and has been mapped against the scheme in PFMS. All the bank accounts of SNA at the State level for this scheme have been closed. The State will implement all provisions contained in the letter of the Department of Expenditure, Government of India dated 23rd March, 2021 by 31st December, 2021.

S. No.	Points	Response from State
1	Whether the State Governemnt / UT Administration has notified a Single Nodal Agency (SNA) for implementing the Scheme?	Yes / No (If yes, please mention the name of the Single Nodal Agency)
2	Whether SNA in the Scheme hierarchy at State / UT level is mapped in PFMS?	Yes / No (If yes, a copy of screenshot from PFMS may be attached)
3	Whether the SNA has opened a Single Nodal Account for the Scheme at the State / UI level in a Schedule Commercial Bank authorized to conduct government buisness by the State Government?	Yes / No (If yes, name of ther bank may be mentioned)
4	Whether the Single Nodal Account is mapped in PFMS against the Scheme	Yes / No (If yes, a copy of screenshot from PFMS may be attached)
5	Whether other bank accounts of the SNA at the State / UT level for the Scheme concerned have been closed and balance available in such account, if any, has been transferred to the Single Nodal Accounts?	Yes / No (If yes, a Certificate from the State / UT may be attached)
6	Whether the State Government / UT Adminstration has released the corresponding State / UT share in the Single Nodal Account?	Yes / No (Please tick)
7	Whether 75 % of the amount released earlier (both Central and State share has been utilized)?	Yes / No (If yes, the details thereof may be mentioned)
8	Not more than 25 % of the amount earmarked for a State for a CSS for the financial year is released in one installment.	Being followed / Not being followed. (Please tick)

Additional information as per PFMS:-		Rs. in Lakhs
a)	Opening Balance as on 01.04.2021	
b)	Funds released up to 30.09.2021	
c)	Funds available with the State / UT as on 01.10..2021	
d)	Justification for the proposed release of amount.	

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

North Block,
New Delhi, 21st June, 2022

CORRIGENDUM


Subject: Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released.

In continuation of this Department's OM of even number dated 23rd March, 2022 with the approval of the Competent Authority, the undersigned is directed to convey that Point No. (v) of the said OM may be read as

"Funds available in the bank account of SNA should not be more than the 1st installment of Central share likely to be released to a State in 2022-23 including corresponding State share."

Instead of

"Funds available in the bank account of SNA should not be more than 25% of the amount likely to be released under a CSS to a State in 2022-23."



(Rabi Ranjan)
Deputy Director
Tel. No. 2305672

To

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

Copy for information to:

1. Chief Secretaries of all State/UTs
2. Finance Secretaries of all State/UTs
3. PSO to Finance Secretary & Secretary (Expenditure)
4. PPS to CGA
5. PSO to Special Secretary (Pers.)
6. Sr. PPS to AS (PFC-II)
7. Sr. PPS to AS (PFS)

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

New Delhi, the 23rd March, 2022

OFFICE MEMORANDUM

Subject: Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released.

The undersigned is directed to refer to Department of Expenditure's revised procedure for release of funds under the Centrally Sponsored Schemes issued vide OM No 1(13)/PFMS/FCD/2020 dated 23rd March, 2021. The new procedure came into effect from 1st July, 2021. Accordingly, the Ministries/Departments shall ensure the following before release of first instalment of funds for 2022-23 to the States and UTs with legislature:-

- i) The entire amount of central share of CSS released to the State till 31st March, 2022 has been transferred to the Single Nodal Account of the SNA concerned.
- ii) Corresponding State share in full has been credited to by the State Government to the Single Nodal Account of the SNA.
- iii) Interest accrued in the SNA account has been deposited in the Consolidated Fund of India as per the instructions contained in DoE's OM No. 1(13)/PFMS/FCD/2020 dated 30.06.2021.
- iv) All the bank accounts except the Single Nodal Account of the SNA and all the bank accounts of implementing agencies except zero balance account opened under DoE's instruction dated 23rd March, 2021 have been closed and the amount available in these accounts has been deposited in the Single Nodal Account of the SNA concerned.
- v) Funds available in the bank account of SNA should not be more than 25% of the amount likely to be released under a CSS to a State in 2022-23.
- vi) Separate budget lines for Central and State share under the CSS in their detailed demand for grants of the State has been opened.
- vii) The amount released in one instalment shall not be more than 25% of the amount earmarked for the State/UT for a CSS for the financial year 2022-23.

- viii) In case of UTs with Legislature, Letter of Authorization should be issued and they shall work directly in PFMS without transferring fund to the Single Nodal Account.
- ix) All other provisions of the DoE's instructions dated 23.03.2021 regarding release of funds for CSS have been strictly complied with.



(Abhay Kumar)

Director

Tel. No. 24360647

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 for information to:

- 1. Chief Secretaries of all States/UTs
- 2. Finance Secretaries of all States/UTs
- 3. PSO to Finance Secretary & Secretary (Expenditure)
- 4. PPS to CGA
- 5. PSO to Special Secretary (Pers.)
- 6. Sr. PPS to AS (PFC-II)
- 7. Sr. PPS to AS (PFS)

डी. सेंथिल पांडियन, आई.ए.एस.
D. SENTHIL PANDIYAN, I.A.S.

संयुक्त सचिव
JOINT SECRETARY
Tel.: 011-24651940
E-mail : dsenthil@ias.nic.in



सत्यमेव जयते

भारत सरकार
आयुष मंत्रालय
आयुष भवन, 'बी' ब्लॉक, जी.पी.ओ. कॉम्प्लेक्स,
आई.एन.ए., नई दिल्ली-110023
Government of India
Ministry of Ayush
Ayush Bhawan, B-Block, GPO Complex
INA, New Delhi-110023

D.O. No. S-16030/3/2021-NAM

Dated: 12th July, 2022

Dear Sir / Madam,

The Ministry of Ayush has taken various initiatives to promote and develop the Ayush health care system of the country. The Ministry is implementing a Centrally Sponsored Scheme of the National AYUSH Mission (NAM) through States/UTs to develop Ayush infrastructure and improve access to Ayush healthcare at various levels. The Mission also encompasses the component of Ayush Health & Wellness Centres for providing holistic preventive and promotive healthcare to the public.

The Ministry of Finance, Department of Expenditure has already circulated the guidelines to the Chief Secretaries of all State/UT Governments vide No. F.N.1(13) PFMS/FCD/2020 dated 23.03.2022 (copy enclosed) and corrigendum vide No. F.N.1(13) PFMS/FCD/2020 dated 21.06.2022 (copy enclosed) regarding the procedure for release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released.

Keeping in view, it is requested to accord personal attention and ensure strict compliance with all conditions prescribed by the Department of Expenditure and furnish the undertaking (as per the format enclosed) at the earliest to the Ministry in order to ensure early release of funds to your State/UT.

With regards.

Yours sincerely,

(D. Senthil Pandiyan)

Encl: As above.

To,

Additional Chief Secretary (Health/AYUSH) /Principal Secretary (Health/AYUSH) /Secretary (Health/AYUSH) of all States/UTs

Government of
 Department
 No.

Date

Undertaking

In compliance of the Ministry of Finance, Department of Expenditure OM vide No. F.N.1(13)PFMS/FCD/2020 dated 23.03.2022 and Corrigendum vide No. F.N.1(13)PFMS/FCD/2020 dated 21.06.2022, the State undertakes to:

Sl. No	Points	Compliance
1	The entire amount of central share of CSS released to the State till 31 st March, 2022 has been transferred to the Single Nodal Account of the SNA concerned.	
2	Corresponding State share in full has been credited to by the State Government to the Single Nodal Account of the SNA.	
3	Interest accrued in the SNA account has been deposited in the Consolidated Fund of India as per the instructions contained in DoE's OM No. 1 (13)/PFMS/FCD/2020 dated 30.06.2021.	
4	All the bank accounts except the Single Nodal Account of the SNA and all the bank accounts of implementing agencies except zero balance account opened under DoE's instruction dated 23 rd March, 2021 have been closed and the amount available in these accounts has been deposited in the Single Nodal Account of the SNA concerned.	
5	Funds available in the bank account of SNA (Rs. in lakhs)	
6	Separate budget lines for Central and State share under the CSS in their detailed demand for grants of the State has been opened.	
7	All other provisions of DoE's instruction dated 23.03.2021 regarding release of funds for CSS have been strictly complied with.	

Name:

Designation: Additional Chief Secretary/Principal Secretary/Secretary (Health/AYUSH)

F No. 1(09)/PFMS/2023
Government of India
Ministry of Finance
Department of Expenditure

North Block
New Delhi, 24th February, 2023

OFFICE MEMORANDUM

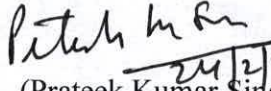
Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS) – Entry of legacy data in PFMS – reg.

The undersigned is directed to refer to the revised procedure for flow of funds under CSS issued vide this Department's letter No. 1(13)/PFMS/FCD/2020 dated 23rd March, 2021. The data of flow of funds after 1st April, 2021 is being captured in PFMS through State treasury integration. However, complete data has not been populated in PFMS via treasury integration route due to release of funds to non SNA accounts and due to direct payment from treasury to vendors/beneficiaries/staff etc. This is leading to discrepancies in some of the SNA reports.

2. A facility for entry of Legacy Data has been developed in PFMS wherein States can enter the information regarding opening balance of the Central and State share as on 1st April, 2021 and subsequent releases of central and State share. The Ministries/Departments concerned would be required to validate the data entered by the States with respect of Central share released. A detailed Standard Operating Procedure (SoP) in this regard is enclosed. PFMS division, O/o CGA will conduct training for State Level Implementing Agencies and the users of Ministries/Departments to facilitate entry of legacy data.

3. Ministries/Departments are requested to ensure completion of entry of legacy data for all CSS in respect of all SLS and validation of the same by the Ministry/Department concerned, latest by 7th March, 2023. Entry of legacy data is also a condition for release of 1st instalment of CSS funds in 2023-24.

4. This issue with the approval of the Competent Authority.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

To

Secretaries of all Ministries/ Departments of Government of India

Copy to

1. Chief Secretaries of all States/UTs
2. Principal Secretary (Finance) of all States/UTs
3. Financial Advisers of Ministries/Departments

4. All State Directorates of PFMS
5. Addl. CGA (PFMS), Office of CGA with the request to take necessary action to incorporate the above in the PFMS

Copy for information to:

1. PSO to Finance Secretary and Secretary (Expenditure)
2. PSO to Addl. Secretary (PFS)
3. PPS to Director (PFC-I)

Treasury Legacy Data Entry (SOP)



**Public Financial Management System,
Controller General of Accounts,
Department of Expenditure,
Ministry of Finance**

*Prepared by,
Ratnakar Upadhyay (Business Analyst)*

Document Creation History & Change Record

Version	Date	Change Description	Prepared By
1.0	31-January-2023	Treasury Legacy Data User Manual (Draft)	Ratnakar Upadhyay (Business Analyst)

Reviewers

Version	Date	Reviewed By	Designation
1.0	02-January-2023	Parul Singhal	Assistant Accounts Officer

Approvers

Version	Date	Reviewed By	Designation
1.0	03-February-2023	Smt. Jaspal Kaur	Jt. Controller General of Accounts
1.0			
1.0			

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CONFIDENTIAL

1 Introduction

This document describe step by step process of “Treasury Legacy Data Entry”. The process initiated by the SSM by entering Treasury legacy data for SNA Schemes and subsequently calculate the opening balance of a SNA Scheme, and submit the opening balance to concerned State Finance Department User (SFD) for approval. After approval from SFD the same will be available to PD of the Centrally Sponsored Scheme for approval.

2 Abbreviations

Short Name	Full Name
PFMS	Public Financial Management System
SFD	State Finance Department User
PD	Programm Division
SSM	State scheme Manager

3 Treasury Legacy Data entry by SSM

SSM user login to PFMS portal with valid user credentials.

- Forgot Password?
- Activate User
- Register Agency
- Sanctioning Authority Code Creation Form
- Ministry User Registration Form
- Claimant User Registration Form
- Register MIS Reports Users
- Get Password By Unique Agency Code
- Register DBT Beneficiary Mgmt Checker
- Register Treasury Users

The User Navigates to “My Schemes>Manage SNA Legacy Data>Treasury Legacy Data”

The below page of “Treasury Legacy Data Entry” opens, The user selects financial year as 2021-22 from drop down, All the State Linked Schemes which were active in 2021-22 and marked as SNA (at any date) appears in the drop down of “State Linked Scheme”.

User selects SNA scheme from state linked scheme drop down and the system displays the “SNA Marking date” dynamically as per the selected State Linked Scheme.

Treasury Legacy Data
Record Saved Successfully.

Financial Year: 2021-2022
State Linked Scheme: CL192-std11
SNA Marking Date: 30 Jan 2022

A-Outstanding Balance With State Treasury As On [01 Apr 2021]

[A1] Center Share(Rs.): 50.00 [A2] State Share(Rs.): 50.00 [A3] Top Up: 0.00

B-Treasury Releases/ Expenditure From [01 Apr 2021] To SNA Marking Date Through Treasury Integration

Expenditure reported through Treasury Integration: 0.00.00 Refer to SNA 16 Voucherwise Treasury Data Report
[B1] Center Share(Rs.): 4.00.00 [B2] State Share(Rs.): 2,000.00 [B3] Top Up: 0.00

C-Enter Treasury Release/Expenditure Before SNA Marking (Which Is Not Reported Through Treasury Integration)

[C.1] Total Release Amount	[C.2] Release Amount	[C.3] Expenditure Amount	[C.4] Central Share Release	[C.5] State Share Release	[C.6] Central Share Expenditure	[C.7] State Share Expenditure
75.00	60.00	15.00	40.00	20.00	10.00	6.00

D-Non SNA Expenditure Done By State Treasury After SNA Marking (Which Is Not Reported Through Treasury Integration)

[D.1] Total Amount	[D.2] Release Amount	[D.3] Expenditure Amount	[D.4] Central Share Release	[D.5] State Share Release	[D.6] Central Share Expenditure	[D.7] State Share Expenditure
12.00	8.00	8.00	3.00	3.00	4.00	2.00

E-SNA Release Done By State Treasury After SNA Marking (Which Is Not Reported Through Treasury Integration)

[E.1] Total Amount	[E.2] Release Amount	[E.3] Expenditure Amount	[E.4] Central Share Release	[E.5] State Share Release	[E.6] Central Share Expenditure	[E.7] State Share Expenditure
9.00	2.00	7.00	1.00	1.00	2.00	5.00

F-Non Expenditure Done By The State Treasury For Financial Year 2022-2023

[F.1] Total Amount	[F.2] Release Amount	[F.3] Expenditure Amount	[F.4] Central Share Release	[F.5] State Share Release	[F.6] Central Share Expenditure	[F.7] State Share Expenditure
14.00	4.00	10.00	2.00	2.00	5.00	5.00

G-Opening Balance in SNA Account as on SNA marking date: 42.00 (Accept (+) and (-) numbers)

H-Any other Expenditure made by SNA or other child agency which is not reported to PFMS(After SNA Marking till 31 March 2022): 45.00 (Accept (+) and (-) numbers)

Remarks: GK SSR SFD Remarks: PD Remarks:

Status: SFDSubmitted

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User has to enter and save the details sequentially section wise (As at Table A below). i.e., first section A, then B and so on. Previous section should be saved before moving to the next section.

The user clicks on final “Save” button to submit the entered data for SFD approval. The Treasury Legacy is now submitted to SFD user for approval and appears on the Manage page of SFD user. The status of the entry will become ‘SFD Submitted’

If the user wishes to make changes, he/she has to clicks on “Delete” button, it will clear the filled data and then the user can submit the data afresh for the said scheme.

(Note: Before filing of Legacy data, please ensure that all the SNA releases made by the state treasury in the financial year 2022-23 till date should be shared with PFMS through Treasury integration and reflected in SNA01 report. Once the legacy data is entered and approved, it cannot be modified later.)

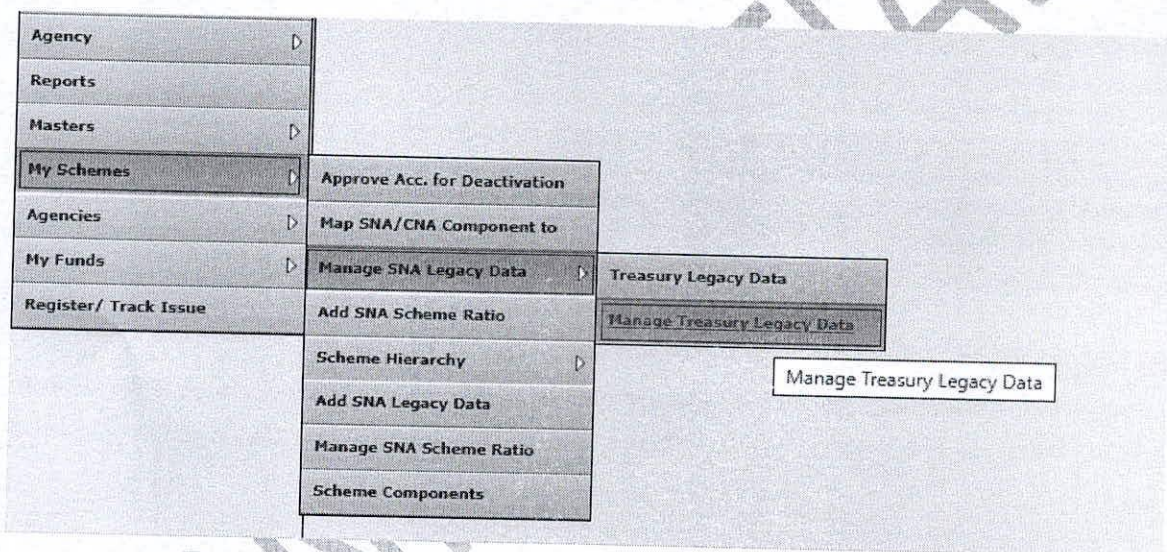
TABLE A: Description of Sections (A to H):

Section	Name	Description
A	Outstanding Balance with State Treasury as on 01/04/2021	In this field, SSM should enter the outstanding balance lying with State treasury as on 01/04/2021 which was to be released by state treasury. The amount should be entered separately for central share, state share and top up if any. Zero/negative amount will also be accepted in the form if no balance was there. Once SSM will save this, the treasury data will be frozen till date. i.e. Treasury cannot share further any old data with PFMS through integration.
B	Treasury Releases from 01-Apr-2021 to marking SNA to SNA Marking Date through Treasury Integration	The system will auto populate all the treasury data shared with PFMS since 01/04/2021 to SNA marking date or 31/03/2022 whichever is earlier. The SSM needs to divide this amount among central share, state share and top up (if any). Negative values are not allowed.
C	Enter the treasury release/Expenditure before SNA marking (which is not reported through Treasury integration).	In this field, SSM is allowed to enter the releases/ expenditure amount (if any) which is made by the state treasury but could not be reported through treasury integration. The data should be of period from 01/04/2021 to SNA marking date or 31/03/2022 whichever is earlier.
D	Non-SNA Expenditure Done by state treasury After SNA marking (which is not reported through Treasury integration). (Non-SNA Expenditure done by state Treasury Post SNA)	In this field, SSM is allowed to enter the releases/ expenditure amount (if any) which is made by the state treasury but could not be reported through treasury integration. This data should include only the non-SNA payments made through State treasury after SNA marking till 31/03/2022
E	SNA Release done by State treasury after SNA Marking (Which is not reported through treasury integration)	In this field, SSM is allowed to enter the releases/ expenditure amount (if any) which is made by the state treasury but could not be reported through treasury integration. This data should include only the SNA releases made through State treasury after SNA marking till 31/03/2022.
F	Non-SNA Expenditure done by the state treasury for financial year 2022-2023	In this field, SSM is allowed to enter the releases/ expenditure amount (if any) which is made by the state treasury but could not be reported through treasury integration. This amount should include non-SNA payments made through treasury in the financial year 2022-23 till 30/11/2022.

G	Opening Balance in SNA account as on SNA Marking date	This is the opening balance in SNA account as on SNA marking date. It should include all the refunds from child agency (whether they refunded the amount later). This will become the opening balance of SNA and will be shown in SNA01 report as Opening Balance to calculate the unspent balance as on date.
H	Any other expenditure made by SNA or other child agency which is not reported to PFMS (After SNA marking till 31 st March 2022)	This amount should include any expenditure/ transfer done by the SNA agency or any child agency after SNA marking till 31/03/2022, which could not be reported to PFMS.

3.1 Manage Treasury Legacy Data: SSM

The User Navigates to "My Schemes>Manage SNA Legacy Data> "Manage Treasury Legacy Data" and the page "Manage Treasury Legacy Data" opens.

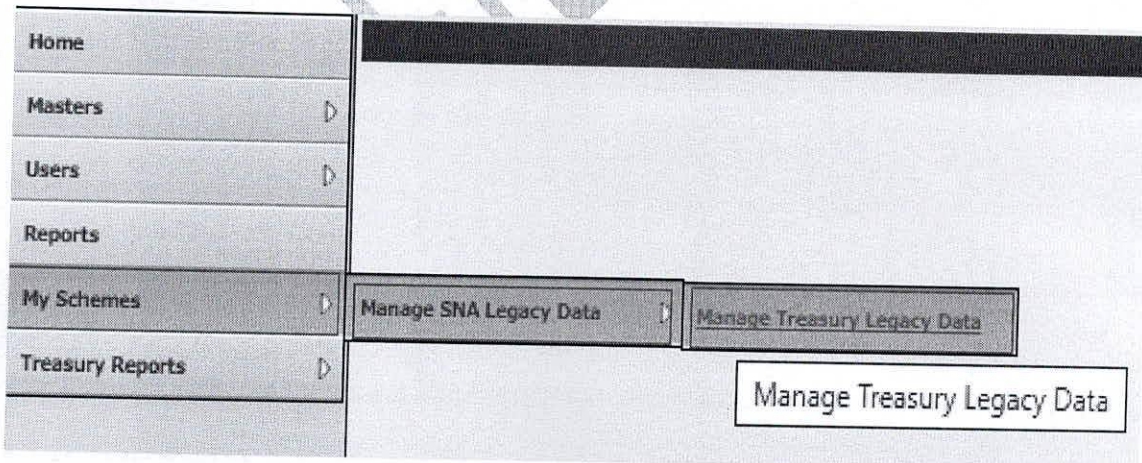


To view the status of the treasury Legacy Data submitted to state finance department, user selects "SNA Scheme" name and "Status as SFD Submitted" from drop down and clicks on search button.

Manage Treasury Legacy Data																	
SNA Schemes:		DL196-aid11															
Status:		SFDSubmitted															
Search																	
Scheme Name/Code	[A] Outstanding Balance with State Treasury		[B] Treasury Releases /Expenditure through Treasury Integration (TI)		[C] Treasury Releases /Expenditure before SNA marking which is not Reported through TI		[D] Non-SNA Expenditure Done by state Treasury After SNA marking which is not reported through TI		[E] SNA Release Done by State treasury After SNA marking which is not reported through Treasury Integration		[F] Non Expenditure done by State Treasury for the financial year		[G] Opening Balance with SNA Account as on SNA Marking date	[H] Any other Expenditure by SNA or Child agency after SNA marking which is not reported to PFMS	SSM Remarks	PD Remarks	Status
	Center	State	Center	State	Center	State	Center	State	Center	State	Center	State					
DL196-aid11	50.00	50.00	4,000.00	2,000.00	50.00	25.00	7.00	5.00	3.00	5.00	7.00	7.00	42.00	45.00	ok ssm		SFDSubmitted

4 Treasury Legacy Data approval from SFD

SFD user logs in to PFMS portal using valid user credentials and The User Navigates to “My Scheme> Manage SNA Legacy Data>Manage Treasury Data” and the page “Manage Treasury Legacy Data”



The below SFD manage page will appear. User selects “SNA Scheme” name and “Status as SFD Submitted” from drop down and clicks on search button.

Manage Treasury Legacy Data																	
SNA Scheme:		DL198-sld11															
Status:		SFDSubmitted															
Search																	
Scheme Name/Code	[A] Outstanding Balance with State Treasury		[B] Treasury Releases /Expenditure through Treasury Integration (TI)		[C] Treasury Releases /Expenditure before SNA marking which is not Reported through TI		[D] Non-SNA Expenditure Done by state Treasury After SNA marking which is not reported through TI		[E] SNA Release Done by State treasury After SNA marking which is not reported through Treasury Integration		[F] Non Expenditure done by State Treasury for the financial year		[G] Opening Balance with SNA Account as on SNA Marking date	[H] Any other Expenditure by SNA or Child agency after SNA marking which is not reported to PFMS	SSM Remarks	PD Remarks	Status
	Center	State	Center	State	Center	State	Center	State	Center	State	Center	State	Center	State			
DL198-sld11	50.00	50.00	4,000.00	2,000.00	50.00	25.00	7.00	5.00	3.00	6.00	7.00	7.00	42.00	45.00	ok:zam		SFDSubmitted

User clicks on hyperlink "Scheme Name /Code" and the SFD approval screen will appear.

Welcome: PRAKASH CHAND
User Type: StateFinanceDepartmentUser
Financial Year: 2022-2023

10:26:48 AM
English

Treasury Legacy Data Entry

Financial Year: 2021-2022
State Linked Scheme: DL100-1411
SNA Marking Date: 30 Jan 2023

A- Outstanding Balance With State Treasury As On [01 Apr 2021]

[A1] Center Share (Rs.): 60.00 [A2] State Share (Rs.): 50.00 [A3] Top Up: 0.00

B- Treasury Releases/ Expenditure From [01 Apr 2021] To SNA Marking Date Through Treasury Integration

Expenditure reported through Treasury Integration: 0.00.00 Refer to SNA 10 (Voucherwise Treasury Data) Report*

[B1] Center Share (Rs.): 4.00.00 [B2] State Share (Rs.): 2.00.00 [B3] Top Up: 0.00

C- Enter Treasury Release/Expenditure Before SNA Marking (Which Is Not Reported Through Treasury Integration)

[C-1] Total Amount	[C-2] Release Amount	[C-3] Expenditure Amount	[C-4] Central Share Release	[C-5] State Share Release	[C-6] Central Share Expenditure	[C-7] State Share Expenditure
75.00	60.00	15.00	40.00	20.00	10.00	5.00

D- Non SNA Expenditure Done By State Treasury After SNA Marking (Which Is Not Reported Through Treasury Integration)

[D-1] Total Amount	[D-2] Release Amount	[D-3] Expenditure Amount	[D-4] Central Share Release	[D-5] State Share Release	[D-6] Central Share Expenditure	[D-7] State Share Expenditure
12.00	8.00	5.00	3.00	3.00	4.00	2.00

E- SNA Release Done By State Treasury After SNA Marking (Which Is Not Reported Through Treasury Integration)

[E-1] Total Amount	[E-2] Release Amount	[E-3] Expenditure Amount	[E-4] Central Share Release	[E-5] State Share Release	[E-6] Central Share Expenditure	[E-7] State Share Expenditure
9.00	2.00	1.00	1.00	1.00	2.00	5.00

F- Non-SNA Expenditure Done By The State Treasury For Financial Year 2022-2023

[F-1] Total Amount	[F-2] Release Amount	[F-3] Expenditure Amount	[F-4] Central Share Release	[F-5] State Share Release	[F-6] Central Share Expenditure	[F-7] State Share Expenditure
14.00	4.00	10.00	2.00	2.00	8.00	5.00

G- Opening Balance in SNA Account as on SNA marking date: 42.00 (Accept (+) and (-) numbers)

H- Any other Expenditure made by SNA or other child agency which is not reported to PFMS (After SNA Marking till 31 March 2022): 45.00 (Accept (+) and (-) numbers)

Remarks: ok 558 SFD Remarks: PD Remarks:

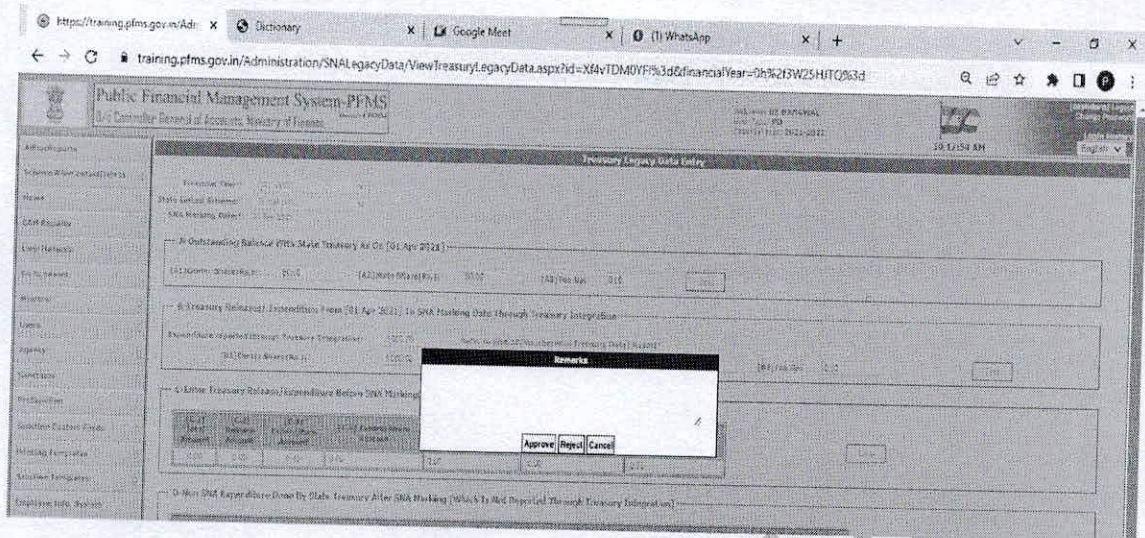
Status: SFO Submitted

About Us | Site Map | Privacy Policy | Contact Us | ©2009 Public Financial Management System. All Rights Reserved.

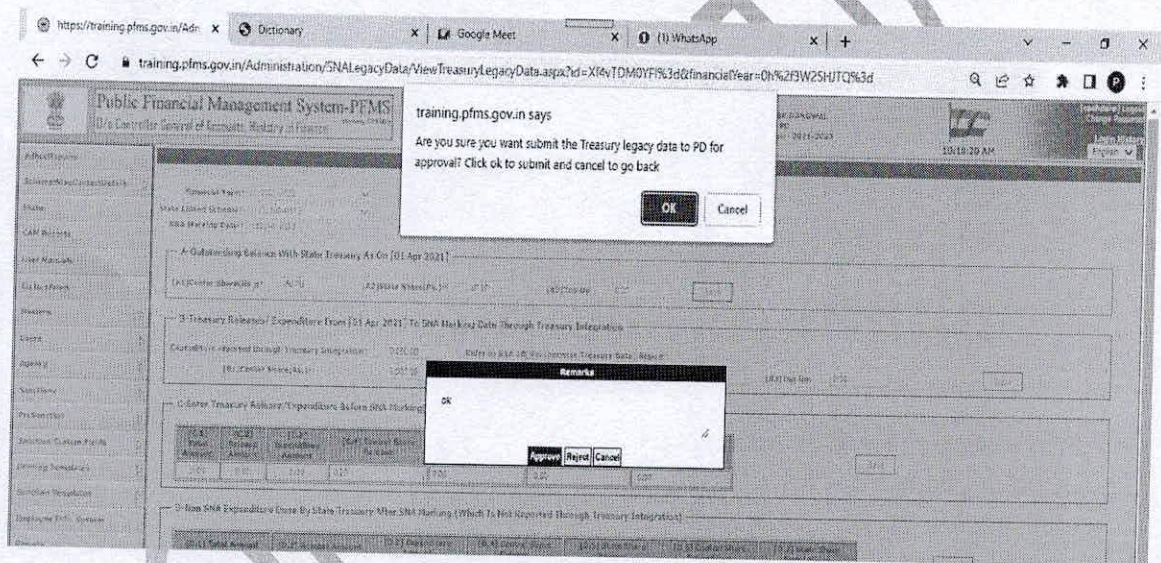
State Finance Department User (SFD) user review the entered treasury legacy data and clicks on "Approve/Reject outstanding Balance with State Treasury".

The below screen will appear for entering remarks under "SFD Remarks" text box.

Note: Please do not enter any special character in Remarks. Please keep remarks as short as possible.



After entering remarks once user click on Approve button, the below screen will appear.



Once Treasury legacy data is approved by SFD, the same will appear on the manage page of PD for approval.

5 Treasury Legacy Data approval from PD

PD user logs in to PFMS portal in financial year 2021-22, with valid user credential and the User Navigates to **“My Scheme> Manage SNA Legacy Data>Manage Treasury Data”** and the page **“Manage Treasury Legacy Data”**

Reports	
Masters	
My Schemes	Map DDO to CNA/SNA Schemes
Agencies	Approve Acc. for Deactivation
My Funds	View Scheme Component
Scheme Allocation	Map SNA/CNA Component to
Register/ Track Issue	Manage SNA Legacy Data
Utilisation Certificate	Manage SNA Component to HA
OLD UC	Scheme Hierarchy

Manage Treasury Legacy Data

Manage Treasury Legacy Data

The below screen will appear and the user select "Centrally sponsored scheme", "state", "SNA scheme" and "Status as PD submitted" from drop down and clicks on Search button

Centrally Sponsored Scheme: Crop science
 State: Delhi
 SNA Scheme: DL-199
 Status: PD-submitted

Search

After click on search button the below manage page appears.

Manage Treasury Legacy Data

Centrally Sponsored Scheme: Crop science
 State: Delhi
 SNA Scheme: DL-199
 Status: PD-submitted

Search

Scheme Name/Code	(A) Outstanding Balance with State Treasury		(B) Treasury Release /Expenditure through Treasury Integration (TI)		(C) Treasury Release /Expenditure before SNA marking which is not reported through TI		(D) Non-SNA Expenditure Done by state Treasury After SNA marking which is not reported through TI		(E) SNA Release Done by State treasury After SNA marking which is not reported through Treasury Integration		(F) Non Expenditure done by State Treasury for the financial year		(G) Opening Balance with SNA Account as on SNA Marking date	(H) Any other Expenditure by SNA or Child agency after SNA marking which is not reported to PFMS	SSM Remarks	PD Remarks	Status
	Center	State	Center	State	Center	State	Center	State	Center	State	Center	State					
DL-199	50.00	50.00	4,000.00	2,000.00	50.00	25.00	7.00	5.00	3.00	6.00	7.00	7.00	42.00	41.00	09-Jan		PD-submitted

User clicks on hyperlink "Scheme Name /Code" and the PD approval screen appears.

Financial Management System-PFMS
 General of Accounts, Ministry of Finance (www.pfms.gov.in)

Welcome: BK DANGWAL
 User Type: PD
 Financial Year: 2021-2022
 10:18:53 AM

Treasury Legacy Data Entry

Financial Year: 2021-2022
 State Linked Scheme: 01190412
 SNA Marking Date: 30 Mar 2023

A-Outstanding Balance With State Treasury As On [01 Apr 2021]

[A1]Center Share(Rs.): 50.00 [A2]State Share(Rs.): 50.00 [A3]Top Up: 0.00

B-Treasury Releases/ Expenditure From [01 Apr 2021] To SNA Marking Date Through Treasury Integration

Expenditure reported through Treasury Integration: 5,000.00 Refer to SNA 10[Your/State Treasury Data] Report

[B1]Center Share(Rs.): 3,000.00 [B2]State Share(Rs.): 3,000.00 [B3]Top Up: 0.00

C-Enter Treasury Release/Expenditure Before SNA Marking/Which Is Not Reported Through Treasury Integration

[C.1] Total Amount	[C.2] Release Amount	[C.3] Expenditure Amount	[C.4] Central Share Release	[C.5] State Share Release	[C.6] Central Share Expenditure	[C.7] State Share Expenditure
0.00	0.00	0.00	0.00	0.00	0.00	0.00

D-Non SNA Expenditure Done By State Treasury After SNA Marking (Which Is Not Reported Through Treasury Integration)

[D.1] Total Amount	[D.2] Release Amount	[D.3] Expenditure Amount	[D.4] Central Share Release	[D.5] State Share Release	[D.6] Central Share Expenditure	[D.7] State Share Expenditure
0.00	0.00	0.00	0.00	0.00	0.00	0.00

E-SNA Release Done By State Treasury After SNA Marking (Which Is Not Reported Through Treasury Integration)

[E.1] Total Amount	[E.2] Release Amount	[E.3] Expenditure Amount	[E.4] Central Share Release	[E.5] State Share Release	[E.6] Central Share Expenditure	[E.7] State Share Expenditure
22.00	10.00	12.00	4.00	5.00	5.00	9.00

F- Non-SNA Expenditure Done By The State Treasury For Financial Year 2022-2023

[F.1] Total Amount	[F.2] Release Amount	[F.3] Expenditure Amount	[F.4] Central Share Release	[F.5] State Share Release	[F.6] Central Share Expenditure	[F.7] State Share Expenditure
25.00	12.00	14.00	4.00	7.00	8.00	9.00

G-Opening Balance in SNA Account as on SNA marking date: -15.00 (Accept + and - numbers)

H-Any other Expenditure made by SNA or other child agency which is not reported to PFMS(After SNA Marking till 31 March 2022): 20.00 (Accept + and - numbers)

Remarks: SFO Remarks: PD Remarks:

Status:

PD user reviews/ verifies the approved data from State Finance Department User (SFD) and click on "Approve/Reject outstanding Balance with State Treasury".

The below screen will appear for entering remarks under "PD Remarks" text box.

The screenshot shows the same PFMS Treasury Legacy Data Entry interface as above. A modal dialog box titled 'Remarks' is open in the center of the screen, with a text input field containing the value 'SNA'. Below the input field are three buttons: 'Approve', 'Reject', and 'Cancel'. The background interface is dimmed.

After entering remarks once user clicks on Approve button the data will be approved and further no change can be done.

Note: If SFD/PD will reject the data, then SSM needs to enter the complete data again.

संयुक्त सचिव कार्यालय (एस.पी.)

172844/2021/NAM

Office of Joint Secretary (S.P.)

ऑफिस नं./E-Office No. 168322

F.No:1(13)/PFMS/FCD/2021

सचिव सं./Dy. No. 01/7/2021

Government of India

दिनांक/Date 01/7/2021

Ministry of Finance

सचिव आयुक्त Department of Expenditure

Office of Secretary AYUSH

एक.सं.सं./F.T.S. No. 168322

सचिव सं./Dy. No. 01-07-21

दिनांक/Date 01-07-21

OFFICE MEMORANDUM

5th Floor, Block 11, CGO Complex,
New Delhi, the 30th June, 2021

Subject : Procedure for Release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released

The undersigned is directed to refer to para 10 of this Department's Office Memorandum of even number dated 23rd March, 2021 wherein it is stated that :

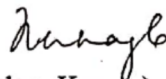
"The SNAs shall ensure that the interest earned from the funds released should be mandatorily remitted to the respective Consolidated Funds on pro-rata basis in terms of Rule 230(8) of GFR, 2017. Interest earned should be clearly and separately depicted in PFMS, scheme-specific portals integrated with PFMS and in MIS provided by banks."

2. In this regard, it is clarified that the Single Nodal Agency (SNA) of each CSS in the State shall compute the total interest earned out of the funds received in its account (both from the Central Government and the State Government) in the preceding financial year in the 1st week of April each year. The interest earned will be apportioned by the SNA between the Central and the State Government as per the approved funding pattern of the CSS and shall be deposited in the respective Consolidated Funds. In the current financial year (2021-22) such calculation may be done as on 15th October, 2021.

3. For Central Government, the amount shall be deposited in the Major Head 0049, Sub-major Head - 01, Minor Head (i.e.0049-01-800) by the States and in the Major Head 0049, Sub-major Head-02, Minor Head 800 (i.e. 0049-02-800) by the UTs with Legislature.

4. An undertaking shall be furnished to this effect to the Ministry concerned of the Central Government by the Secretary of the State Government in the enclosed format every year along with the proposal for release of the 1st instalment of funds under the CSS. For the current financial year (2021-22) such undertaking shall be furnished by 31st October, 2021.

5. This issues with the approval of the competent authority.


(Abhay Kumar)
Director
Tele No. 24360647

To

1. All Secretaries to the Govt. of India,
2. All Financial Advisers to the Govt. of India
3. All Pr. CCAs/ CCAs of all Ministries/ Departments

Government of _____ (State/ UT)

Department of _____

No. _____

Dated :

UNDERTAKING

It is hereby certified that an amount of Rs. _____ was earned as interest from the funds received in the Single Nodal Account of the Centrally Sponsored Scheme _____ (name of scheme) during the financial year _____. The funds under this CSS are shared between the Centre and the State/UT in the ratio __:__. Therefore, out of the interest earned during the financial year, an amount of Rs. _____ has been deposited in the Consolidated Fund of India vide No. _____ dated _____ and an amount of Rs. _____ has been deposited in the Consolidated Fund of the State/ UT.

Name :

Designation :

Government of India
Ministry of Ayush

Ayush Bhawan,
'B' – Block, GPO Complex,
INA, New Delhi – 110023

OFFICE MEMORANDUM

Subject : Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released.

The undersigned is directed to forward herewith a copy of corrigendum No. 1(13)/PFMS/2020 dated 21st June, 2022 received from Ministry of Finance on the subject cited above for information and necessary action.

Encl : As above

Digitally Signed by Anjan
Biswas

Date: 23-06-2022 14:59:42
(Anjan Biswas)

Reason: Approved
Under Secretary to the Govt. of India

To,

1. Dy. Adv(Dr. Suresh)
2. RO(Dr. Bhakre)
3. NAM Cell

Copy to : PPS to JS(DSP)

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

North Block,
New Delhi, 21st June, 2022

CORRIGENDUM

Subject: Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released.

In continuation of this Department's OM of even number dated 23rd March, 2022 with the approval of the Competent Authority, the undersigned is directed to convey that Point No. (v) of the said OM may be read as

“Funds available in the bank account of SNA should not be more than the 1st installment of Central share likely to be released to a State in 2022-23 including corresponding State share.”

Instead of

“Funds available in the bank account of SNA should not be more than 25% of the amount likely to be released under a CSS to a State in 2022-23.”



(Rabi Ranjan)
Deputy Director
Tel. No. 2305672

To

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

Copy for information to:

1. Chief Secretaries of all State/UTs
2. Finance Secretaries of all State/UTs
3. PSO to Finance Secretary & Secretary (Expenditure)
4. PPS to CGA
5. PSO to Special Secretary (Pers.)
6. Sr. PPS to AS (PFC-II)
7. Sr. PPS to AS (PFS)

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

New Delhi, the 23rd March, 2022

OFFICE MEMORANDUM

Subject: Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released.

The undersigned is directed to refer to Department of Expenditure's revised procedure for release of funds under the Centrally Sponsored Schemes issued vide OM No 1(13)/PFMS/FCD/2020 dated 23rd March, 2021. The new procedure came into effect from 1st July, 2021. Accordingly, the Ministries/Departments shall ensure the following before release of first instalment of funds for 2022-23 to the States and UTs with legislature:-

- i) The entire amount of central share of CSS released to the State till 31st March, 2022 has been transferred to the Single Nodal Account of the SNA concerned.
- ii) Corresponding State share in full has been credited to by the State Government to the Single Nodal Account of the SNA.
- iii) Interest accrued in the SNA account has been deposited in the Consolidated Fund of India as per the instructions contained in DoE's OM No. 1(13)/PFMS/FCD/2020 dated 30.06.2021.
- iv) All the bank accounts except the Single Nodal Account of the SNA and all the bank accounts of implementing agencies except zero balance account opened under DoE's instruction dated 23rd March, 2021 have been closed and the amount available in these accounts has been deposited in the Single Nodal Account of the SNA concerned.
- v) Funds available in the bank account of SNA should not be more than 25% of the amount likely to be released under a CSS to a State in 2022-23.
- vi) Separate budget lines for Central and State share under the CSS in their detailed demand for grants of the State has been opened.
- vii) The amount released in one instalment shall not be more than 25% of the amount earmarked for the State/UT for a CSS for the financial year 2022-23.

- viii) In case of UTs with Legislature, Letter of Authorization should be issued and they shall work directly in PFMS without transferring fund to the Single Nodal Account.
- ix) All other provisions of the DoE's instructions dated 23.03.2021 regarding release of funds for CSS have been strictly complied with.



(Abhay Kumar)

Director

Tel. No. 24360647

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 for information to:

1. Chief Secretaries of all States/UTs
2. Finance Secretaries of all States/UTs
3. PSO to Finance Secretary & Secretary (Expenditure)
4. PPS to CGA
5. PSO to Special Secretary (Pers.)
6. Sr. PPS to AS (PFC-II)
7. Sr. PPS to AS (PFS)

F. No. AD-16006/3/2021-PFMS/C.No.6838/ 3016
Government of India, Ministry of Finance
Department of Expenditure
O/o the Controller General of Accounts
Public Financial Management system

4 th Floor, Annexe,
Shivaji Stadium, New Delhi,

Dated 15th Sep, 2022

Office Memorandum

Subject: Procedure for remitting interest earned on the funds lying in the single nodal account to Central Government through Bharatkosh- PFMS.

The undersigned is directed to refer to OM no. 1-102/2/2022-ITD-CGA/190 dated 30th August, 2022 (copy enclosed) issued by GIFMIS Vertical of PFMS Division, Ministry of Finance, Department of Expenditure. The functionality for remitting the interest by Agencies to Consolidated Fund of India (CFI) has been developed and the Standard Operating Procedure (SOP) indicating the tasks to be performed by concerned stakeholders for depositing the interest through Bharatkosh is issued vide above mentioned OM.

In this regard, all PFMS State Directorates are directed to circulate the SOP to the State Government Departments/ Agencies and provide necessary training & hand-holding to them, as and when required.

Encl: As above



(Yogesh Kumar Meena)
Dy. Controller General of Accounts

To,

1. All PFMS State Directorates to circulate the SOP to the State Government Departments/Director (State Treasury)/Agencies/State Scheme Managers.

Copy to:

1. Pr. Secretaries (Finance) of all the States/UTs.
2. Financial Advisors of All Ministries/Departments with the request to circulate the SOP to all Programme Heads/Mission Directors of their respective Ministry.
3. Pr. CCAs/CCAs/CAs with independent charge.
4. Jt. CGAs (North Zone/West Zone/ South Zone), PFMS.

5. Sr. PPS to Addl. Secretary (PFS), DoE, Ministry of Finance.
6. Sr.PS to Addl. CGA (PFMS Div.)
7. Director (Finance), Department of Expenditure.
8. Dy.CGAs/ACGAs, PFMS Rollout.
9. State Finance Departments- All States/ UTs.
10. All the State Scheme Managers of State.
11. Sr.AOs/AAO, PFMS (Roll-out).
12. Sr. AO (Helpdesk), PFMS Division for uploading on PFMS website.

File No. No 1-102/2/2022-ITD-CGA | 190
Ministry of Finance
Department of Expenditure
Controller General of Accounts
(PFMS Division)
GIFMIS Vertical

Dated: 30.08.2022

OFFICE MEMORANDUM


Subject: Procedure for remitting the interest earned on the funds lying in the single nodal account to Central Government through Bharatkosh-PFMS.

The undersigned is directed to refer to the subject above and state that in pursuance of the OM No. 1/(13)/PFMS/2022 dated 15-07-2022 issued by PFS Division, Department of Expenditure, Ministry of Finance, the functionality for remitting the interest by Agencies to Consolidated Fund of India (CFI) has been developed, tested and deployed on live server. As stipulated under para (7) of the referred OM, the Standard Operating Procedure indicating the tasks to be performed by concerned stakeholders for depositing the interest through Bharatkosh is enclosed for reference.

2. A Standard Operating Procedure (SoP) as a user guide for the users have been compiled and the same is enclosed. It is kindly requested to arrange circulation of necessary instruction, and the Standard operating procedure to all State Governments and State Nodal Agencies for implementation of the said functionality.

3. For any clarification/query, Mr. Pradeep Deshmukh, Sr. AO (Contact No: 24665637 email: pk.deshmukh@gov.in), Ms. Gayatri, AAO (email: gayatri.devi78@gov.in) and Ms. Meghna Sen, AAO (email: meghna.sen@gov.in) may be contacted. The Helpdesk of Bharatkosh (phone no 24665534, e-mail: ntrp-helpdesk@gov.in) shall address the issues received from Agencies/State Governments for payment related issues faced by them.

4. This is issued with the approval of Additional CGA (PFMS).


(Anupam Raj)
Assistant CGA (GIFMIS)

Enclosure: As above

To

1. Financial Advisors of all Ministries/Departments
2. All Pr. CCAs/CCAs/CAs with independent charge

Copy to:

1. PS to Additional CGA (PFMS)
2. PPS to Additional Secretary (PFS), DoE, MoF
3. Joint CGA (Roll out), PFMS with a request to circulate the user manual to all State Directorates and give them necessary instructions to sensitise State Government Departments and agencies.
4. Sr AO. (GIFMIS) - to upload on GFA website

STANDARD OPERATING PROCEDURE FOR DEPOSIT OF INTEREST EARNED ON UNSPENT BALANCE BY SNAs THROUGH BHARATKOSH

State Nodal Agency (SNA) model is the revised procedure for release, disbursement and monitoring of the Centrally Sponsored Schemes (CSS) wherein each State is required to identify and designate a SNA for each scheme. The funds shall be credited to the SNAs who would further disburse to the concerned beneficiaries.

As per Department of Expenditure's OM No. 1/(13)/PFMS/2022 dated 15th July, the interest accrued in the SNA account shall be deposited by the SNAs online through the Bharatkosh using PFMS Login w.e.f 1st September 2022.

The tasks to be performed by concerned stakeholders for depositing the interest earned on unspent balance are detailed as follows:

(1) Program Division (PD) User

The PD user shall be responsible for mapping of the concerned PAO and DDO with the requisite SNA scheme. The mapped PAO/DDO will be authorized to receive the interest earned on unspent balance, submitted by the SNA, in their account.

Mapping of PAO/DDO to SNA scheme

1. A new sub-menu "Map DDO to SNA/CNA Schemes" has been made available to PD user under the menu "My Schemes".



2. On selecting the sub-menu, user will navigate to the following screen:

Public Financial Management System-PFMS (formerly CPMS)

Controller General of Accounts, Ministry of Finance

Welcome: power power
User Type: PD
Financial Year: 2022-2023

03:37:10 PM

[pdpower] Logout
Change Password
Login History
English

Map PAO/ DDO to CNA/SNA Schemes

PrAO/Controller: POWER Grant: Ministry of Power

Scheme Type: State Govt. Scheme

Central Scheme: 3043-SUGAR SUBSIDY PAYABLE UNDER PDS

State: ANDAMAN AND NICOBAR ISLANDS

SNA Scheme: --Select--

PAO: 013455 - PAO(Sectt.), Ministry of Power, New Delhi DDO: 213459 - APPELLATE TRIBUNAL FOR ELECTRICITY, NEW DELHI

Search Scheme Mapping Submit Reset

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3. User will select the scheme, state, SNA scheme, PAO and DDO and click on the submit button. The SNA scheme will be mapped to the selected PAO and DDO post submission and the mapping will be displayed in a table.

Public Financial Management System-PFMS (formerly CPMS)

Controller General of Accounts, Ministry of Finance

Welcome: power power
User Type: PD
Financial Year: 2022-2023

03:39:23 PM

[pdpower] Logout
Change Password
Login History
English

Map PAO/ DDO to CNA/SNA Schemes

PrAO/Controller: POWER Grant: Ministry of Power

Scheme Type: State Govt. Scheme

Central Scheme: 9156-National Rural Health Mission

State: MIZORAM

SNA Scheme: UK249 - Child health

PAO: 013455 - PAO(Sectt.), Ministry of Power, New Delhi DDO: 213456 - SECTION OFFICER,MINISTRY OF ENERGY,DEPTT. OF P

Search Scheme Mapping Submit Reset

Scheme Type	State	Scheme	Controller	PAO	DDO	Created By	Created Date
State Govt. Scheme	MIZORAM	Child health	POWER	013455-PAO(Sectt.), Ministry of Power, New Delhi	213456-AO(CASH),CENTRAL ELECTRICITY REGULATORY COMMISSION,NEW DELHI	pdpower	08/08/2022

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4. User will also be given an option to edit the mapping. Once the user clicks on the "Select", all fields shall be auto populated. The user will be able to update the PAO / DDO details only.

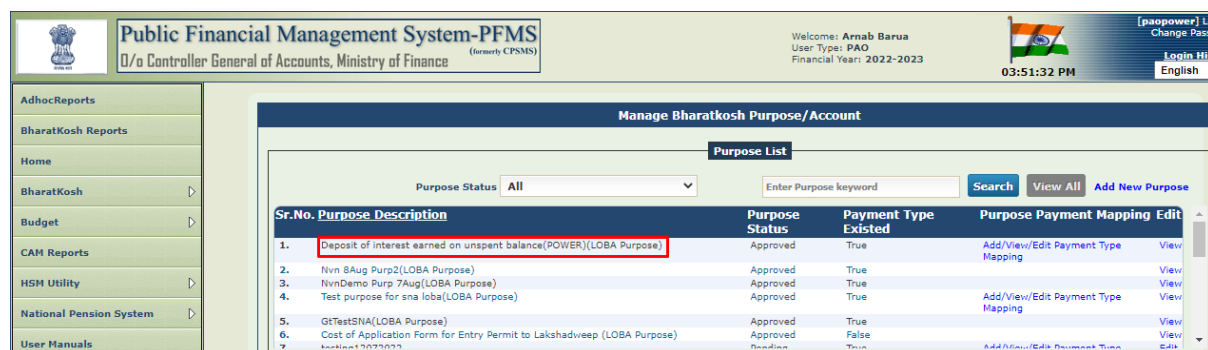
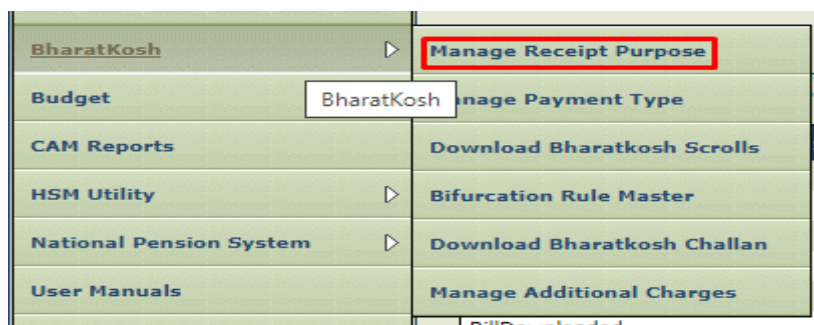
Scheme Type	State	Scheme	Controller	PAO	DDO	Created By	Created Date	Edit
State Govt. Scheme	BIHAR	Sanjay	POWER	013455-PAO(Sectt.), Ministry of Power, New Delhi	213459-APPELLATE TRIBUNAL FOR ELECTRICITY, NEW DELHI	pdpower	05/08/2022	Edit
State Govt. Scheme	MIZORAM	Child health	POWER	013455-PAO(Sectt.), Ministry of Power, New Delhi	213458-AO(CASH),CENTRAL ELECTRICITY REGULATORY COMMISSION,NEW DELHI	pdpower	08/08/2022	Edit
State Govt. Scheme	MIZORAM	NATIONAL RURAL HEALTH MISSION ODISHA	POWER	013455-PAO(Sectt.), Ministry of Power, New Delhi	213456-SECTION OFFICER,MINISTRY OF ENERGY,DEPTT. OF POWER, SHRAM SHAKTIBHAWAN,NEW DELHI.	pdpower	08/08/2022	Edit
State Govt. Scheme	DELHI	Child health	POWER	013455-PAO(Sectt.), Ministry of Power, New Delhi	213459-APPELLATE TRIBUNAL FOR ELECTRICITY, NEW DELHI	pdpower	10/08/2022	Edit
State Govt. Scheme	MANIPUR	NATIONAL RURAL HEALTH MISSION ODISHA	POWER	013455-PAO(Sectt.), Ministry of Power, New Delhi	213459-APPELLATE TRIBUNAL FOR ELECTRICITY, NEW DELHI	pdpower	11/08/2022	Edit
State Govt. Scheme	ANDHRA PRADESH	बाल भरण एवं भरणपर पर पूरित परिवर्ध (बालक)	POWER	013455-PAO(Sectt.), Ministry of Power, New Delhi	213459-APPELLATE TRIBUNAL FOR ELECTRICITY, NEW DELHI	pdpower	16/08/2022	Edit
State Govt. Scheme	BIHAR	SNA KT	POWER	013455-PAO(Sectt.), Ministry of Power, New Delhi	213456-SECTION OFFICER,MINISTRY OF ENERGY,DEPTT. OF POWER, SHRAM SHAKTIBHAWAN,NEW DELHI.	pdpower	16/08/2022	Edit
State Govt. Scheme	ARUNACHAL PRADESH	ARP :: SUGAR SUBSIDY PAYABLE UNDER PDS :: 3043	POWER	013455-PAO(Sectt.), Ministry of Power, New Delhi	213458-AO(CASH), CENTRAL ELECTRICITY REGULATORY COMMISSION,NEW DELHI	pdpower	16/08/2022	Edit
State Govt. Scheme	HARYANA	NATIONAL HEALTH MISSION-HR	POWER	013455-PAO(Sectt.), Ministry of Power, New Delhi	213459-APPELLATE TRIBUNAL FOR ELECTRICITY, NEW DELHI	pdpower	23/08/2022	Edit
State Govt. Scheme	ANDHRA PRADESH	बालसारी बालक योजना	POWER	013455-PAO(Sectt.), Ministry of Power, New Delhi	213459-APPELLATE TRIBUNAL FOR ELECTRICITY, NEW DELHI	pdpower	30/08/2022	Edit

(2) PAO User

The PAO user will be responsible for mapping of the purpose with the requisite functional head for remittance of fund

Mapping of Purpose with function head

1. A new purpose – "Deposit of Interest on Unspent Balance by SNA – Controller Name" will be available to PAO user through the path: Bharatkosh -> Manage Receipt Purpose.



2. All schemes mapped with the Controller shall be added as payment types under the purpose.

Public Financial Management System-PFMS
(formerly CPMS)

0/o Controller General of Accounts, Ministry of Finance

Welcome: Arnab Barua
User Type: PAO
Financial Year: 2022-2023

03:54:07 PM

Add/Edit Purpose Ministry Account Mapping

PAO : * 013455 - PAO(Sectt.), Ministry of P

Nature of Receipt(Purpose):* Deposit of interest earned on unspct

Select/UnSelect All DDO

DDO : * 213459 - APPELLATE TRIBUNAL FOR ELECTRICITY, NEW DELHI 213456 - SECTION OFFICER,MINISTRY OF ENERGY,DEPTT. OF POWER, SHRAM SHAKTIBHAWAN,NEW DELHI. 213458 - AO(CASH),CENTRAL ELECTRICITY REGULATORY COMMISSION,NEW DELHI 013455 - PAO (POWER),SEWA BHAWAN, RK PURAM, NEW DELHI

Type Of Payment:* --Select--

Grant No:* UK249 -Child health OR41 -NATIONAL RURAL HEALTH MISSION ODISHA

Category:* --Select--

Head Of Account:* --Select--

Object Head:* --Select--

Additional Charges: SGST TDS

Add Purpose Ministry Account Mapping Back

3. PAO shall map the purpose with desired DDO and function head on PFMS.

Public Financial Management System-PFMS
(formerly CPMS)

0/o Controller General of Accounts, Ministry of Finance

Welcome: Arnab Barua
User Type: PAO
Financial Year: 2022-2023

03:55:57 PM

Add/Edit Purpose Ministry Account Mapping

PAO : * 013455 - PAO(Sectt.), Ministry of P

Nature of Receipt(Purpose):* Deposit of interest earned on unspct

Select/UnSelect All DDO

DDO : * 213459 - APPELLATE TRIBUNAL FOR ELECTRICITY, NEW DELHI 213456 - SECTION OFFICER,MINISTRY OF ENERGY,DEPTT. OF POWER, SHRAM SHAKTIBHAWAN,NEW DELHI. 213458 - AO(CASH),CENTRAL ELECTRICITY REGULATORY COMMISSION,NEW DELHI 013455 - PAO (POWER),SEWA BHAWAN, RK PURAM, NEW DELHI

Type Of Payment:* UK249 -Child health

Grant No:* 800

Category:* 1 - RECEIPT

Head Of Account:* 0021001010200- COLLECTIONS II

Object Head:* 00 - DEFAULT

Additional Charges: SGST TDS

Add Purpose Ministry Account Mapping Back

4. Once the function head and DDO has been mapped, the purpose shall be approved by the Principal Accounts Office.

(3) SNA User – Agency DO & DA

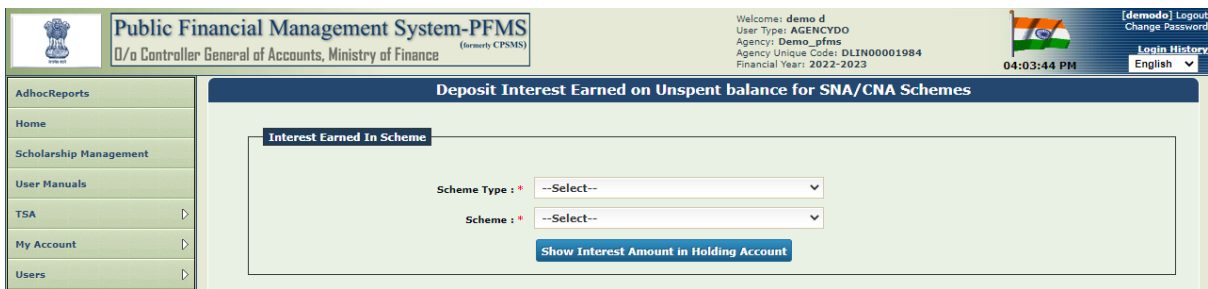
The SNA user shall be responsible remittance of interest on unspent balances routed through Bharatkosh

(A) Remittance of interest on PFMS

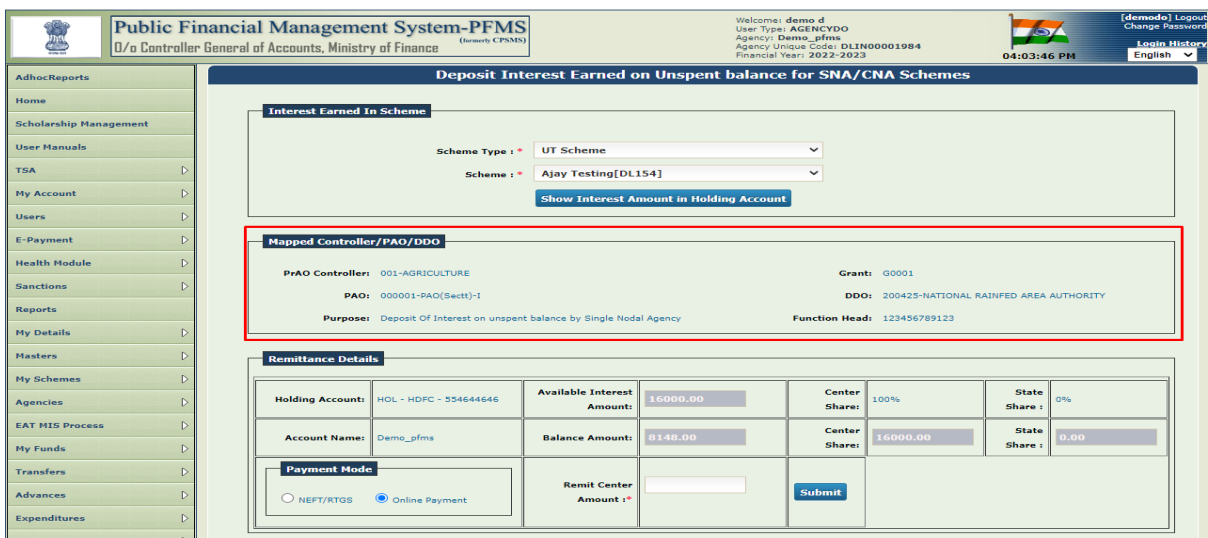
1. Agency maker will login on PFMS and navigate to the menu "My Funds → Deposit Interest Earned (SNA/CNA)



2. On navigating to the sub-menu, the following screen will be displayed:



3. **Agency DO** will select the Scheme Type and State and click on the "Show Interest Amount in Holding Button". The Pr.AO / Controller, PAO, DDO mapped to the scheme will be displayed along with the mapped purpose of payment and Functional Head in un-editable mode.



5. In addition, the agency holding account number, account holder' name, available interest amount, i.e., the interest amount to be transferred into the holding account from the bank is displayed. The Centre-State Ratio of the State Linked Scheme will be shown as Centre Share % and State Share %. The Centre/State Share amount will be displayed based on the calculation as per the scheme ratio. The "Remit Centre" amount is an editable field and cannot exceed the centre share amount shown above.

Public Financial Management System-PFMS
 (Formerly CPMS)

0/a Controller General of Accounts, Ministry of Finance

Welcome: demo d
 User Type: AGENCYDO
 Agency: Demo_pfms
 Agency Unique Code: DLIN00001984
 Financial Year: 2022-2023

04:05:05 PM

[demo] Logout
 Change Password
 Login History
 English

Deposit Interest Earned on Unspent balance for SNA/CNA Schemes

Interest Earned In Scheme

Scheme Type : * UT Scheme
 Scheme : * Ajay Testing[DL154]
 Show Interest Amount in Holding Account

Mapped Controller/PAO/DDO

PrAO Controller: 001-AGRICULTURE Grant: G0001
 PAO: 000001-PAO(Sectt)-1 DDO: 200425-NATIONAL RAINFED AREA AUTHORITY
 Purpose: Deposit Of Interest on unspent balance by Single Nodal Agency Function Head: 123456789123

Remittance Details

Holding Account:	HOL - HDFC - 554644646	Available Interest Amount:	16000.00	Center Share:	100%	State Share:	0%
Account Name:	Demo_pfms	Balance Amount:	8148.00	Center Share:	16000.00	State Share:	0.00

Payment Mode

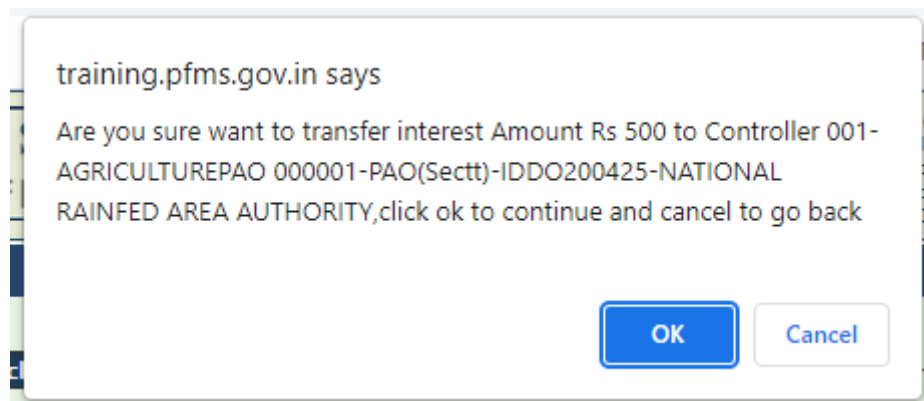
NEFT/RTGS Online Payment

Remit Center Amount :*

Submit

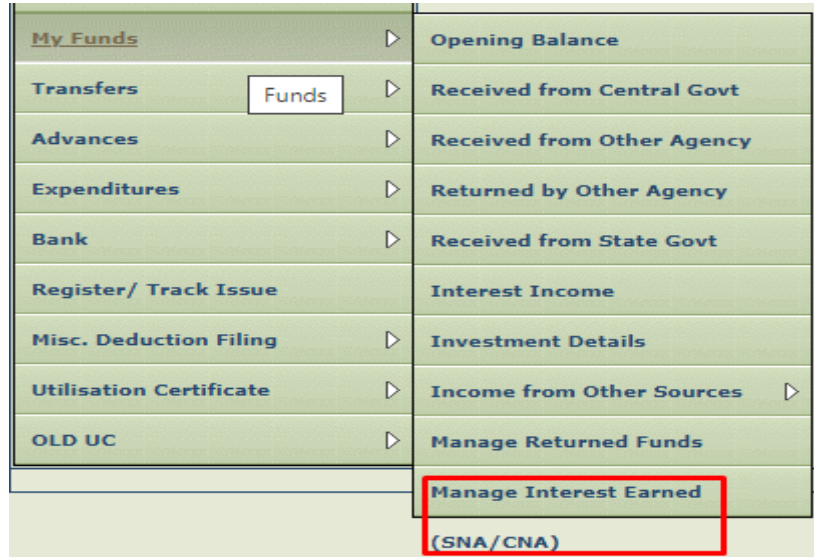
6. **Agency DO** will enter the amount to be remitted and will select the desired payment mode radio button - "NEFT/RTGS" or "ONLINE PAYMENT" and click on the "submit" button.

7. A pop pup message "Are you sure you want to transfer interest amount <amount> to <PrAO/ Controller><PAO><DDO>". Once the user has verified the details, they may click on the "OK" button to continue with the payment. The entry will be saved and forwarded to agency checker user for approval.

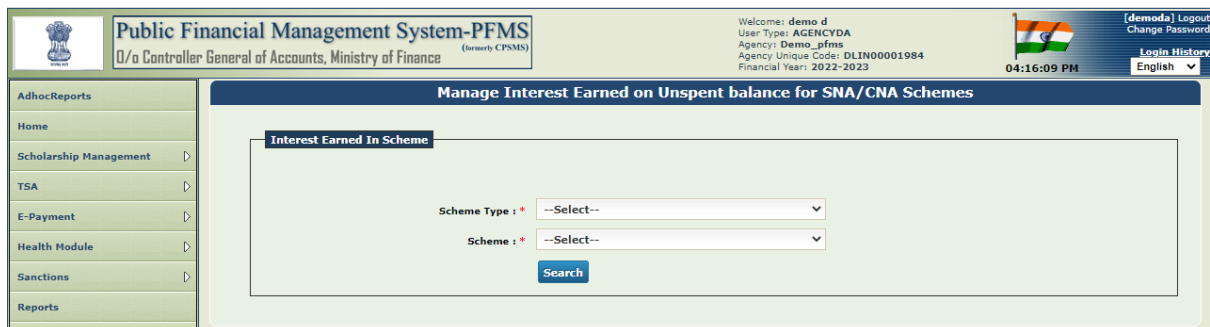


8. If **Agency DO** wishes to make any change, they may click on the "cancel" button and go back to make amends.

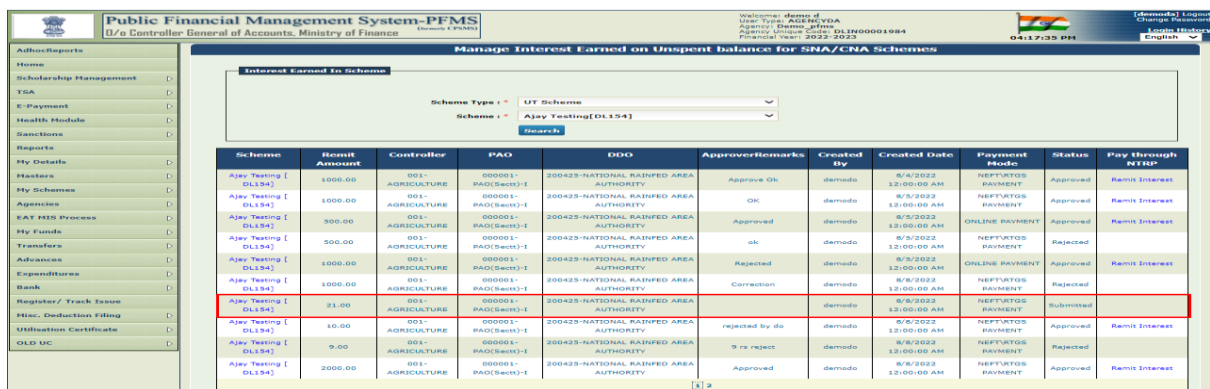
9. **Agency DA** will login on PFMS and navigate to the menu "My Funds> Manage Interest Earned (SNA/CNA)"



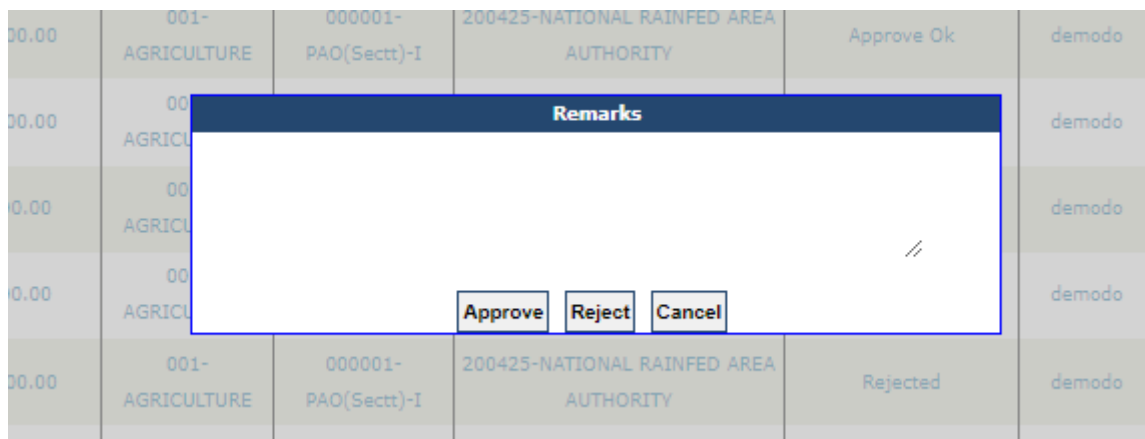
10. On navigating to the sub-menu, the following screen will be displayed:



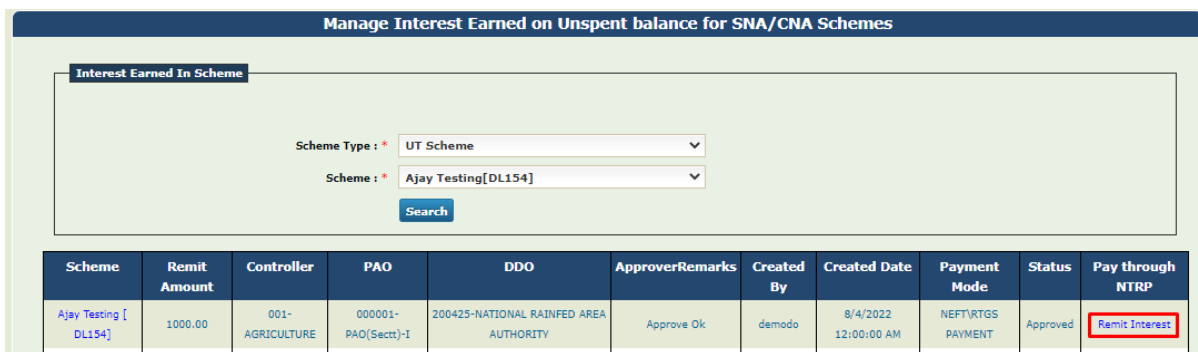
11. **Agency DA** will select the Scheme Type and State and click on the "Search" button. The Remittance Details submitted by the Agency DO will be visible with status as "Submitted".



12. **Agency DA** will verify the remittance amount and payment mode. User will click on scheme name and a pop-up "Approve/Reject Interest earned on unspent balance" will be seen.



13. **Agency DA** will enter the remarks and click on the "Approve" button. On approval, a hyperlink "Remit Interest" would appear.



14. On clicking the hyperlink, **Agency DA** will be redirected to the confirmation page on Bharatkosh wherein the following details would be visible to the user:

- State to which the scheme is linked.
- Scheme Name and Code
- Controller Name and Code
- PAO and DDO mapped with the scheme.
- Purpose - "Deposit of Interest on Unspent Balance by SNA (Name of the Ministry)"
- Payment Type – Scheme name
- Function Head
- Accrued interest calculated by bank: to be fetched from PFMS
- Amount to pay: amount approved by Agency DA
- Mode of payment: NEFT/RTGS OR Online



1 Payment Purpose 2 Depositor's Details 3 **Confirm info** 4 Pay

Payment Mode Offline

Depositor's Details			
Name	demo d		
Address 1	8	Address 2	Central
City	Central	District	
State	DELHI	Country	INDIA
Pincode/Zipcode	462016	Email	pfms.vikasrivastava@gmail.com
Mobile No. (+91)	9990113435		
TAN		TIN	

Purpose Details						
Sr. No.	Ministry	PAO Name	DOO Name	Purpose and Payment Type	Payment Period / Frequency	Amount (in INR)
1	AGRICULTURE	PAO(Sect)-[000001]	NATIONAL RAINFED AREA AUTHORITY[200425]	Deposit of Interest Earned on Unspent balance(AGRICULTURE),UK24C-pragati goi corresponding to state scheme	One Time	3000
						Total::3000

15. On clicking the "confirm" button, a deposit slip will be available for download. The deposit slip will be valid for 15 days only, hence, the user is advised to complete the payment and update the UTR on PFMS within the stipulated time.

Response Status Offline

Challan No: 20042530082200003548
 Amount: 3000
 Payment Mode: OffLine

Note:-
 Please enter the UTR no. at the track your payment page >>Enter UTR no pop up, as soon as you complete the NEFT payment and receive a UTR no. from your Bank. If you fail to do so, you won't receive the transaction receipt.
 UTR No. related info:-
 If the amount is paid through NEFT then the UTR will be a alpha numeric 12 / 16 digit no. and if done through RTGS then it will be a 22 length alpha-numeric character with first four characters denoting your bank name like HDFC and fifth character being the English alphabet 'R'.

Sample deposit slip:

Bharat Kosh (Toll free No.1800 118 111)		Deposit / Pay-slip - NEFT / RTGS	
URN No. (for Departmental Use)	20042530082200003548	Beneficiary (PAO) A/C No.:	1060901004
Note: Please provide this URN No. at the Remarks column at the NEFT/RTGS slip. Officials at Bank's counter himself/herself need to ensure that the remitter Bank A/c no & the depositor being used for the NEFT/ RTGS instruction is same as what is printed on this deposit slip. Any error in entry of this A/c no. will lead to non-delivery of services expected in lieu of this payment to Government of India.		Beneficiary (PAO) IFSC Code :	RBIS0MBPA04
		Beneficiary (PAO) Account Type :	Current Account
		Remitter's Bank Name :	HDFC BANK LTD
		Remitter's Bank A/C No.:	1522002100037667
		Remitter's Bank IFSC Code :	HDFC0000003
Payment Period/ Frequency :	One Time	Head of Account	002900800000000-OTHER RECEIPTS
Beneficiary Name (PAO)& Code	PAO(Sect)-I (000001)	Remarks	
Remitter Name	Department / office from whose books the demand emanated	Full particulars of the nature of remittance and/or authority (if any)	Amount
demo d	NATIONAL RAINFED AREA AUTHORITY (200425)	Deposit of Interest Earned on Unspent balance(AGRICULTURE),UK24C-pragati goi corresponding to state scheme	3000.00
Total			3000.00 (in words) Rupees : Three Thousand
For Bank's Usage			
NEFT Request Received Date			
Transaction Amount			
NEFT Charges			
NEFT UTR No.			
Deposit Slip Created Date	8/30/2022 3:43:21 PM		
Note: Please enter the UTR Number at the Track your Payment / Payment history link available at NTRP, as soon as you complete the NEFT/RTGS payment and receive a UTR Number from your Bank. If you fail to do so, the system will not be able to generate the transaction receipt.			
Remark : This Deposit slip is valid for 15 days from the date of creation of deposit slip at NTRP, please make sure to do the NEFT/RTGS within 15 days, else the NEFT will not be accepted and treated as invalid".			
Courtesy :- Public Financial Management System			

16. In case of "online" mode of payment, the user would click on the confirm button and will be redirected to the payment gateway page.

Payment Gateway

The payment can be made by a depositor using all Indian Credit Cards or Debit Cards (except Diners Club Card) and also via the Internet Banking of banks through the any Payment Gateways available below. The payment via American Express Credit Card (AMEX) can be made through SBI ePay payment gateway

ard and UPI mode is available through HDFC Bank, SBlePay and Bank of Baroda Payment Gateway Aggregators.

FEDERAL BANK Success Rate 100 %	AXIS BANK Success Rate 60 %	kotak Success Rate 27 %	Success Rate 0 %	State Bank of India Success Rate 0 %	SBlePay Success Rate 0 %
CITY UNION BANK LTD Success Rate 0 %	Bank of Baroda Success Rate 0 %	Union Bank Success Rate 0 %	Karnataka Yyasa Bank Success Rate 0 %	ICICI Bank Success Rate 0 %	

Note: Success Rate - No. of Successful Transactions / Total No. of Transactions in a period of 30 days.

Net banking | Debit card | Credit card | UPI

VISA | MasterCard | Maestro

[View User Charge](#)

Enter the letter shown: [v8Rmm4](#) [Get a new Captcha](#)

17. **Agency DO** can review the status of remittance request submitted to Agency DA by navigating through My Funds → Manage Interest Earned (SNA/CNA)

My Funds	Opening Balance
Transfers	Received from Central Govt
Advances	Received from Other Agency
Expenditures	Returned by Other Agency
Bank	Received from State Govt
Misc. Deduction Filing	Interest Income
Utilisation Certificate	Investment Details
Accounting System Integration	Income from Other Sources
	Manage Returned Funds
	Transfer Deduction
	Deposit Interest Earned
	Manage Interest Earned
	(SNA/CNA)

18. On navigating to the sub-menu, the following screen will be displayed:

Public Financial Management System-PFMS
(formerly CPMS)

0/a Controller General of Accounts, Ministry of Finance

Welcome: demo d
User Type: AGENCYDO
Agency: Demo_pfms
Agency Unique Code: DLIN00001984
Financial Year: 2022-2023

04:03:44 PM

[demoda] Logout
Change Password
Login History
English

Deposit Interest Earned on Unspent balance for SNA/CNA Schemes

Interest Earned In Scheme

Scheme Type : * --Select--

Scheme : * --Select--

[Show Interest Amount in Holding Account](#)

19. **Agency DO** will select the Scheme Type and State and click on the "Search Button". The status of all the requests will be visible in form of a table

Scheme	Remit Amount	Contoller	PAO	DDO	ApproverRemarks	Created By	Created Date	Payment Mode	Status	Pay through NTRP
Ajay Testing [DL154]	1000.00	001-AGRICULTURE	000001-PAO(Sectt)-I	200425-NATIONAL RAINFED AREA AUTHORITY	Approve Ok	demodo	8/4/2022 12:00:00 AM	NEFTVRTGS PAYMENT	Approved	
Ajay Testing [DL154]	1000.00	001-AGRICULTURE	000001-PAO(Sectt)-I	200425-NATIONAL RAINFED AREA AUTHORITY	OK	demodo	8/5/2022 12:00:00 AM	NEFTVRTGS PAYMENT	Approved	
Ajay Testing [DL154]	500.00	001-AGRICULTURE	000001-PAO(Sectt)-I	200425-NATIONAL RAINFED AREA AUTHORITY	Approved	demodo	8/5/2022 12:00:00 AM	ONLINE PAYMENT	Approved	
Ajay Testing [DL154]	500.00	001-AGRICULTURE	000001-PAO(Sectt)-I	200425-NATIONAL RAINFED AREA AUTHORITY	ok	demodo	8/5/2022 12:00:00 AM	NEFTVRTGS PAYMENT	Rejected	
Ajay Testing [DL154]	1000.00	001-AGRICULTURE	000001-PAO(Sectt)-I	200425-NATIONAL RAINFED AREA AUTHORITY	Rejected	demodo	8/5/2022 12:00:00 AM	ONLINE PAYMENT	Approved	
Ajay Testing [DL154]	1000.00	001-AGRICULTURE	000001-PAO(Sectt)-I	200425-NATIONAL RAINFED AREA AUTHORITY	Correction	demodo	8/8/2022 12:00:00 AM	NEFTVRTGS PAYMENT	Rejected	
Ajay Testing [DL154]	21.00	001-AGRICULTURE	000001-PAO(Sectt)-I	200425-NATIONAL RAINFED AREA AUTHORITY	ok	demodo	8/8/2022 12:00:00 AM	NEFTVRTGS PAYMENT	Approved	
Ajay Testing [DL154]	10.00	001-AGRICULTURE	000001-PAO(Sectt)-I	200425-NATIONAL RAINFED AREA AUTHORITY	rejected by do	demodo	8/8/2022 12:00:00 AM	NEFTVRTGS PAYMENT	Approved	
Ajay Testing [DL154]	9.00	001-AGRICULTURE	000001-PAO(Sectt)-I	200425-NATIONAL RAINFED AREA AUTHORITY	9 rs reject	demodo	8/8/2022 12:00:00 AM	NEFTVRTGS PAYMENT	Rejected	
Ajay Testing [DL154]	2000.00	001-AGRICULTURE	000001-PAO(Sectt)-I	200425-NATIONAL RAINFED AREA AUTHORITY	Approved	demodo	8/8/2022 12:00:00 AM	NEFTVRTGS PAYMENT	Approved	

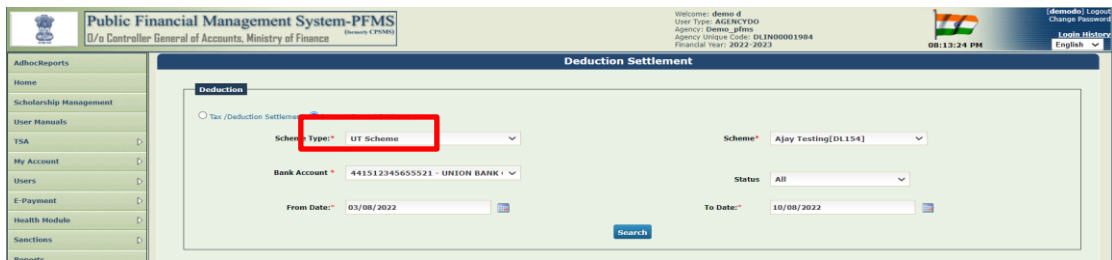
(B) Settlement of Interest on PFMS

(1) FOR NEFT/RTGS MODE

1. **Agency DO** will login on to PFMS and navigate to "Misc Deduction Filing → Deduction Settlement"

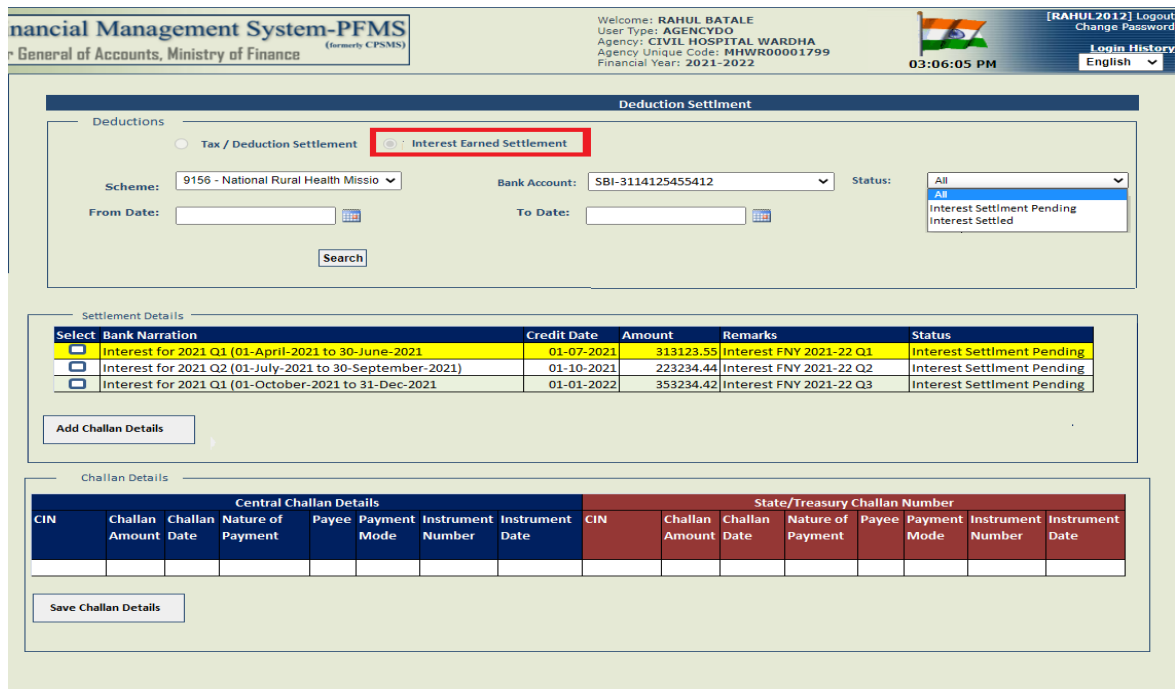
Misc. Deduction Filing	▶	Manage Deduction
Utilisation Certificate	▶	View Deduction Details
OLD UC	▶	Voucher Printing Tax Deduction
EAT MIS Process	▶	Deduction Settlement
My Funds	▶	

2. **Agency DO** will click on the "Interest Earned Settlement" radio button to view the details of the remittances made.



3. **Agency DO** will select scheme type, scheme name, bank account and the period for which the interest has been paid. On clicking the "Search" button, interest income with the status "Interest Settlement Pending" will be displayed.

4. **Agency DO** will enter the UTR by clicking on the checkbox next to the settlement detail followed by clicking on "Add Challan Details". The form to enter the challan details will be displayed wherein the details for payment remitted to the Centre/State treasury will be entered.



5. Following details of the challan (generated via Bharatkosh) will be auto-filled (data pushed from Bharatkosh table):

- CIN (Challan Identification Number)
- Challan Amount
- Challan Date
- Order Code
- Purpose
- Payee
- Payment Mode [NEFT/RTGS/Online]
- **UTR - will be entered manually by Agency DO**

6. **Agency DO** will verify the entered details and click on the "Save Challan Details" button. The challan entry will now be pushed to Agency DA for submission.

7. **Agency DA** will log in on PFMS and navigate to the menu “Misc. Deduction Filing →Manage Settlement”.

Misc. Deduction Filing	▷	Manage Deduction
Utilisation Certificate	▷	View Deduction Details
OLD UC	▷	Voucher Printing Tax Deduction
EAT MIS Process	▷	Deduction Settlement
My Funds	▷	Manage Settlement

8. **Agency DA** will click on the radio button – “Interest Earned Settlement” and select the Scheme, Deduction Type and Status, and period to view the voucher details, along with the interest amount, remarks, central and State challan details.
9. The voucher number would appear in form of a link. On clicking, “Manage Settlement Details” will open. Agency DA will select the “Challan Type” to view vouchers with the status as “Submitted”.
10. The following details will be displayed in an un-editable form:
- CIN (Challan Identification Number)
 - Challan Amount
 - Challan Date
 - Order Code
 - Nature of Payment [Interest]
 - Payee
 - Payment Mode [NEFT/RTGS/Online]
 - UTR: (For NEFT/RTGS mode only)
11. **Agency DA** will verify the details and click on the submit button.
12. If UTR, amount & debit account number match, transaction status will be updated as “success”. Once the transaction has been successfully accounted, the status will be updated as “Interest Settled”.
13. If either of the details -UTR, amount, or debit account number do not match, the status will remain as “Pending”.
14. **Agency DA** is advised to wait for three working days after submission of challan entry for UTR verification. If the status remains “pending” after a lapse of five working days, the user should write to ntrp-helpdesk@gov.in for assistance.
15. Agency DA will have the option to return the entry to Agency DO for correction of UTR (if applicable).

(2) FOR ONLINE MODE

16. In the case of online mode, the transaction status will be marked as “success” once the payment has been completed successfully. The status will be updated as “Interest Settled” post receipt of electronic scroll from the agency bank.

17. If a user's account is debited but the transaction status is displayed as "Failed", they are advised to wait for a period of 24 hours for an updated status i.e "Success" or "FailRef". In case of "FailRef", the amount will be credited back to the user's account and "Remit Payment" hyperlink will be available at Agency DA for repayment.

Government of India/भारत सरकार
Ministry of Ayush/आयुष मंत्रालय
(Budget Section)/बजट अनुभाग

'Ayush Bhawan' 'आयुष भवन'
'B' Block, GPO Complex, 'बी' ब्लॉक, जीपीओ कॉम्प्लेक्स,
INA, New Delhi – 110023आईएनए, नई दिल्ली 110023

OFFICE MEMORANDUM

Subject:- Revised procedure for flow of funds under Centrally Sponsored Schemes-reimbursement of salary expenditure from Holding Account-reg.

The undersigned is directed to forward herewith Department of Expenditure O.M. No. 1/(13)/PFMS/2022 dated 25.11.2022 on the subject cited above for information and necessary action at your end.

Encl:- as above.

Signed by Sanjeev Kumar

Date: 13-12-2022 10:05:08

Reason: Approved

(Sanjeev Kumar)
Section Officer (Budget)

To,

1. Dy. Adv(Dr. Suresh)
2. NAM Section

सचिव आयुष का कार्यालय
Office of Secretary Ayus
पत्र संख्या/J.T.S. No. 264657
दिनांक/Dy. No.
दिनांक/Date 06/12/22

F. No. 1/(13)/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure

North Block,
New Delhi, 25th November, 2022

OFFICE MEMORANDUM

Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes – reimbursement of salary expenditure from Holding Account - reg.

The undersigned is directed to refer to this Department's OM No. 1(13)/PFMS/FCD/2020 dated 16th March, 2022 regarding payment of statutory deduction from the Holding Account. As per DoE's guidelines, The Holding Account serves the purpose of holding tax/duties//levies/fees/municipal charges etc. of State Governments, Municipalities etc. which the Agencies need to process.

2. In this regard, it has been decided that the Single Nodal Agencies may also use the Holding Account to reimburse the expenditure incurred by the State in disbursement of salaries of employees engaged in implementation of the scheme from the SNA account in compliance of item no (v) of DoE's OM No. 1(13)/PFMS/FCD/2020 dated 8th March, 2022.

3. This issues with the approval of competent authority.

Prateek Kumar Singh
25/11/22
(Prateek Kumar Singh)
Director
Tel. No. 23094961

To

1. ✓ All Secretaries to the Government of India.

Copy:

1. Addl. CGA (PFMS), O/o CGA, INA, New Delhi

Amal
7.12.22

JS (KZ)

US (AB)

Mrs. Rajesh

So (Prateek)
8/12/22

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

North Block,
New Delhi, 16th February, 2023

To

Chief Secretaries/Principal Secretaries (Finance): All States/UTs

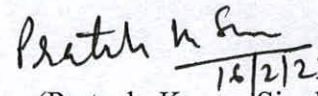
Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes – Transfer of Central and State share of funds to the Single Nodal Agency (SNA) account and levy of interest for delay in such transfer.

The undersigned is directed to refer to Para No. 16 of the revised procedure for release of funds under the Centrally Sponsored Schemes (CSS) issued vide this Department's letter No. 1(13)/PFMS/FCD/2020 dated 23rd March, 2021. It provides that the Central share and commensurate State share is to be transferred by the State Government to the Single Nodal Agency's (SNA) account within 21 and 40 days respectively of receipt of Central share.

2. In partial modification of the aforesaid provision in the guidelines, it has been decided by the competent authority that the State Government shall transfer the Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share.

3. Further, it has been decided to charge interest w.e.f 01.04.2023 on the number of days of delay beyond 30 days in transfer of Central share to the SNA account at the rate of 7% per annum. PFMS division, O/o CGA will issue guidelines regarding procedure for deposit of penal interest by the State Government concerned in the Consolidated Fund of India.

4. This issues with the approval of the Competent Authority.


16/2/23
(Prateek Kumar Singh)

Director

Tel. No. 23094961

Copy to:

1. Secretaries to the Government of India
2. Financial Advisers to the Ministries/Departments
3. Add. CGA (PFMS) with the request to develop facility in PFMS for calculation and deposit of interest and to issue detailed SoP in this regard.
4. All Pr. CCAs/CCAs of all Ministries/Departments

Government of India
Ministry of Ayush

Ayush Bhawan,
'B' – Block, GPO Complex,
INA, New Delhi – 110023

OFFICE MEMORANDUM

Subject:- Standard Operating Procedure (SOP) for component wise fund transfer to holding Account for SNA/CNA - reg.

The undersigned is directed to forward herewith a copy of OM No. AD-16006/3/2021-PFMS/C.No.6838/7149 dated 22.02.2023 of Department of Expenditure, Ministry of Finance on the subject cited above for information and necessary action.

Signed by Sanjeev Kumar
Date: 24-02-2023 14:39:10

Encl : As above

(Sanjeev Kumar)
Section Officer

To,

1. Adv(MN)/Adv.(Ay.)(KU)
2. CEO(NMPB)
3. DDG(SP)
4. Dir(VS)/Dir(SRKV)/Dir(VB)/Dy Adv (Dr. Suresh)
5. US(ST)/US(ASK)/US(PX)/ US(MLM)/Dy.Dir(NKK)
6. Sections - IEC, IC, ADS, DPS, NMPB, Scheme, NAM, Y&N Cell
7. DG/Dir. (CCRAS, CCRH, AIIA)

Copy to :

1. PPS to SS
2. PPS to JS(KG)

AD-16006/3/2021-PFMS /C.No.6838/ 7149
Government of India, Ministry of Finance
Department of Expenditure
O/o the Controller General of Accounts
Public Financial Management system

4th Floor, Shivaji Stadium Annexe

New Delhi-110001

Dated:- 22.02.2023

Office Memorandum

Subject: Standard Operating Procedure (SOP) for Component wise funds transfer to Holding Account for SNA/CNA schemes – regarding.

The undersigned is directed to refer to Department of Expenditure letter No.I (13) PFMS/FCD/2020 dated 08.03.2022 on the above mentioned subject and to state that after taking into consideration the issues being faced in the accounting of deductions pertaining to Salary payment or Imprest transfer through Holding account, an SOP for Component wise fund transfer to Holding Account for SNA/CNA schemes is enclosed herewith.

This issues with the approval of competent Authority.

Encl: As above.



(Yogesh Kumar Meena)

Dy. Controller General of Accounts

To,

1. Financial Advisors of all Ministries
2. The State Finance Department/ State Treasuries – All State/UTs
3. Pr.CCAs/CCAs/CAs (IC) of Ministries/ Departments
4. All PFMS State Directorates with request to share with stakeholders

Copy to:

1. Sr. PPS to Addl. Secretary (PFS), DoE, Ministry of Finance
2. Sr.PS to Addl. CGA (PFMS Div.)
3. Jt.CGAs (TRBR/Rollout/DBT)
4. Director (Finance), Department of Expenditure.
5. Dy.CGAs/ACGAs (Rollout)
6. Sr.AOs/AAO, PFMS (Roll-out).

Standard Operating Procedure

For

Salary or Imprest transfer to Holding Account
in PFMS

SNA\CNA

Public Financial Management System
Controller General of Accounts
Department of Expenditure
Ministry of Finance

SNA- Instructions for Salary or Imprest transfer to holding account

This document is prepared to disseminate general guidelines for agency users for transferring Salary or Imprest to a holding account.

The following tasks are to be performed by stakeholders for transferring Salary\Imprest into Holding Account:

- i. Root user adds the holding account category "**Salary**" or "**Imprest**" and maps the added category with the Expenditure module.
- ii. State Scheme Manager maps the holding account category "**Salary**" or "**Imprest**" with the component and then the mapping of the holding account category with the component is submitted to PD for Approval.
- iii. PD approves requests for the holding account category mapped with the component.
- iv. Agency Maker creates the expenditure details for the mapped scheme.
- v. For the mapped scheme, the system displays the already selected checkbox "**Through holding account**".
- vi. The user verifies that the Expenditure done for "**Self**" and confirms that the debit account is SNA holding account of the mapped scheme.
- vii. User enters the total Salary amount or Imprest amount, which is to be transferred to the SNA holding account.
- viii. User selects the **Scheme component** mapped earlier by the SSM.
- ix. The user enters the remaining details and saves the expenditure details.
- x. User enters the payee details and selects the payment mode (Epayment Using Print Payment Advice or Epayment Using Digital Signature)
- xi. User reconfirms the payee holding account is of his/her agency and submits the voucher for approval by the agency checker.
- xii. Agency Checker approves holding account expenditure by clicking on the letter/office order no. Approved voucher is now updated with status as "**HoldingAccountSubmitted**".
- xiii. Once Expenditure is approved the same is now visible in the Deduction Settlement page for Holding Account (HA) settlement.
- xiv. The Agency will make payment to the State treasury using either Challan or through Cheque or using online payments such as NEFT/RTGS etc.
- xv. After making payment to the treasury, the Agency maker enters the settlement details in the "Deduction Settlement" page.
- xvi. The Agency maker searches for the sanction created for mapped salary/imprest

component and enters payment details either through challan/cheque/online such as NEFT\RTGS.

- xvii. Agency Checker approves the deduction settlement.

CNA- Instructions for Salary or Imprest transfer to holding account

This document is prepared to disseminate general guidelines for agency users to deposit the Salary or Imprest to a holding account.

The following tasks are to be performed by stakeholders for transferring Salary\Imprest into Holding Account:

- i. Root user adds the holding account category "**Salary**" or "**Imprest**" and maps the added category with Expenditure module.
- ii. PD maps the holding account category "**Salary**" or "**Imprest**" with the component and entry would be considered as auto-approved.
- iii. Agency Maker creates the expenditure details for the mapped scheme.
- iv. For mapped scheme, the system displays the already selected checkbox "**Through holding account**".
- v. The user verifies that the Expenditure done for "**Self**" and confirms debit account is CNA holding account of the mapped scheme.
- vi. User enters the total **Salary\Imprest** amount to be transferred to the CNA holding account.
- vii. User selects the **Scheme component** mapped earlier by the PD.
- viii. The user enters the remaining details and saves the expenditure details.
- xviii. User enters the payee details and selects the payment mode (Epayment Using Print Payment Advice or Epayment Using Digital Signature)
- ix. User reconfirms that the payee holding account is of his/her agency and submits the voucher for approval by the agency checker.
- x. Agency Checker approves holding account expenditure by clicking on the letter/office order no. Approved voucher is now updated with status as "**HoldingAccountSubmitted**".
- xi. Once Expenditure is approved the same is now visible in the Deduction Settlement page for Holding Account (HA) settlement.
- xii. The Agency will make payment to the consolidated fund of india using either Challan or through Cheque or using online payments such as NEFT/RTGS etc.
- xiii. After making payment to CFI, the Agency maker enters the settlement details in the "Deduction Settlement" page.

F No. 1(09)/PFMS/2023
Government of India
Ministry of Finance
Department of Expenditure

North Block
New Delhi, 24th February, 2023

OFFICE MEMORANDUM

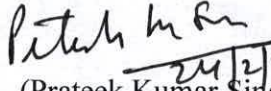
Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS) – Entry of legacy data in PFMS – reg.

The undersigned is directed to refer to the revised procedure for flow of funds under CSS issued vide this Department's letter No. 1(13)/PFMS/FCD/2020 dated 23rd March, 2021. The data of flow of funds after 1st April, 2021 is being captured in PFMS through State treasury integration. However, complete data has not been populated in PFMS via treasury integration route due to release of funds to non SNA accounts and due to direct payment from treasury to vendors/beneficiaries/staff etc. This is leading to discrepancies in some of the SNA reports.

2. A facility for entry of Legacy Data has been developed in PFMS wherein States can enter the information regarding opening balance of the Central and State share as on 1st April, 2021 and subsequent releases of central and State share. The Ministries/Departments concerned would be required to validate the data entered by the States with respect of Central share released. A detailed Standard Operating Procedure (SoP) in this regard is enclosed. PFMS division, O/o CGA will conduct training for State Level Implementing Agencies and the users of Ministries/Departments to facilitate entry of legacy data.

3. Ministries/Departments are requested to ensure completion of entry of legacy data for all CSS in respect of all SLS and validation of the same by the Ministry/Department concerned, latest by 7th March, 2023. Entry of legacy data is also a condition for release of 1st instalment of CSS funds in 2023-24.

4. This issue with the approval of the Competent Authority.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

To

Secretaries of all Ministries/ Departments of Government of India

Copy to

1. Chief Secretaries of all States/UTs
2. Principal Secretary (Finance) of all States/UTs
3. Financial Advisers of Ministries/Departments

4. All State Directorates of PFMS
5. Addl. CGA (PFMS), Office of CGA with the request to take necessary action to incorporate the above in the PFMS

Copy for information to:

1. PSO to Finance Secretary and Secretary (Expenditure)
2. PSO to Addl. Secretary (PFS)
3. PPS to Director (PFC-I)

Treasury Legacy Data Entry (SOP)



**Public Financial Management System,
Controller General of Accounts,
Department of Expenditure,
Ministry of Finance**

*Prepared by,
Ratnakar Upadhyay (Business Analyst)*

Document Creation History & Change Record

Version	Date	Change Description	Prepared By
1.0	31-January-2023	Treasury Legacy Data User Manual (Draft)	Ratnakar Upadhyay (Business Analyst)

Reviewers

Version	Date	Reviewed By	Designation
1.0	02-January-2023	Parul Singhal	Assistant Accounts Officer

Approvers

Version	Date	Reviewed By	Designation
1.0	03-February-2023	Smt. Jaspal Kaur	Jt. Controller General of Accounts
1.0			
1.0			

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	3.1 Manage Treasury Legacy Data: SSM.....	7
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CONFIDENTIAL

1 Introduction

This document describe step by step process of “Treasury Legacy Data Entry”. The process initiated by the SSM by entering Treasury legacy data for SNA Schemes and subsequently calculate the opening balance of a SNA Scheme, and submit the opening balance to concerned State Finance Department User (SFD) for approval. After approval from SFD the same will be available to PD of the Centrally Sponsored Scheme for approval.

2 Abbreviations

Short Name	Full Name
PFMS	Public Financial Management System
SFD	State Finance Department User
PD	Programm Division
SSM	State scheme Manager

3 Treasury Legacy Data entry by SSM

SSM user login to PFMS portal with valid user credentials.

- Forgot Password?
- Activate User
- Register Agency
- Sanctioning Authority Code Creation Form
- Ministry User Registration Form
- Claimant User Registration Form
- Register MIS Reports Users
- Get Password By Unique Agency Code
- Register DBT Beneficiary Mgmt Checker
- Register Treasury Users

The User Navigates to “My Schemes>Manage SNA Legacy Data>Treasury Legacy Data”

The below page of “Treasury Legacy Data Entry” opens, The user selects financial year as 2021-22 from drop down, All the State Linked Schemes which were active in 2021-22 and marked as SNA (at any date) appears in the drop down of “State Linked Scheme”.

User selects SNA scheme from state linked scheme drop down and the system displays the “SNA Marking date” dynamically as per the selected State Linked Scheme.

Treasury Legacy Data
Record Saved Successfully.

Financial Year: 2021-2022
State Linked Scheme: CL192-std11
SNA Marking Date: 30 Jan 2022

A-Outstanding Balance With State Treasury As On [01 Apr 2021]

[A1] Center Share(Rs.): 50.00 [A2] State Share(Rs.): 50.00 [A3] Top Up: 0.00

B-Treasury Releases/ Expenditure From [01 Apr 2021] To SNA Marking Date Through Treasury Integration

Expenditure reported through Treasury Integration: 0.00.00 Refer to SNA 16 Voucherwise Treasury Data Report
[B1] Center Share(Rs.): 4.00.00 [B2] State Share(Rs.): 2,000.00 [B3] Top Up: 0.00

C-Enter Treasury Release/Expenditure Before SNA Marking (Which Is Not Reported Through Treasury Integration)

[C.1] Total Release Amount	[C.2] Release Amount	[C.3] Expenditure Amount	[C.4] Central Share Release	[C.5] State Share Release	[C.6] Central Share Expenditure	[C.7] State Share Expenditure
75.00	60.00	15.00	40.00	20.00	10.00	6.00

D-Non SNA Expenditure Done By State Treasury After SNA Marking (Which Is Not Reported Through Treasury Integration)

[D.1] Total Amount	[D.2] Release Amount	[D.3] Expenditure Amount	[D.4] Central Share Release	[D.5] State Share Release	[D.6] Central Share Expenditure	[D.7] State Share Expenditure
12.00	8.00	8.00	3.00	3.00	4.00	2.00

E-SNA Release Done By State Treasury After SNA Marking (Which Is Not Reported Through Treasury Integration)

[E.1] Total Amount	[E.2] Release Amount	[E.3] Expenditure Amount	[E.4] Central Share Release	[E.5] State Share Release	[E.6] Central Share Expenditure	[E.7] State Share Expenditure
9.00	2.00	7.00	1.00	1.00	2.00	5.00

F-Non Expenditure Done By The State Treasury For Financial Year 2022-2023

[F.1] Total Amount	[F.2] Release Amount	[F.3] Expenditure Amount	[F.4] Central Share Release	[F.5] State Share Release	[F.6] Central Share Expenditure	[F.7] State Share Expenditure
14.00	4.00	10.00	2.00	2.00	5.00	5.00

G-Opening Balance in SNA Account as on SNA marking date: 42.00 (Accept (+) and (-) numbers)

H-Any other Expenditure made by SNA or other child agency which is not reported to PFMS(After SNA Marking till 31 March 2022): 45.00 (Accept (+) and (-) numbers)

Remarks: GK SSR SFD Remarks: PD Remarks:

Status: SFDSubmitted

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User has to enter and save the details sequentially section wise (As at Table A below). i.e., first section A, then B and so on. Previous section should be saved before moving to the next section.

The user clicks on final “Save” button to submit the entered data for SFD approval. The Treasury Legacy is now submitted to SFD user for approval and appears on the Manage page of SFD user. The status of the entry will become ‘SFD Submitted’

If the user wishes to make changes, he/she has to clicks on “Delete” button, it will clear the filled data and then the user can submit the data afresh for the said scheme.

(Note: Before filing of Legacy data, please ensure that all the SNA releases made by the state treasury in the financial year 2022-23 till date should be shared with PFMS through Treasury integration and reflected in SNA01 report. Once the legacy data is entered and approved, it cannot be modified later.)

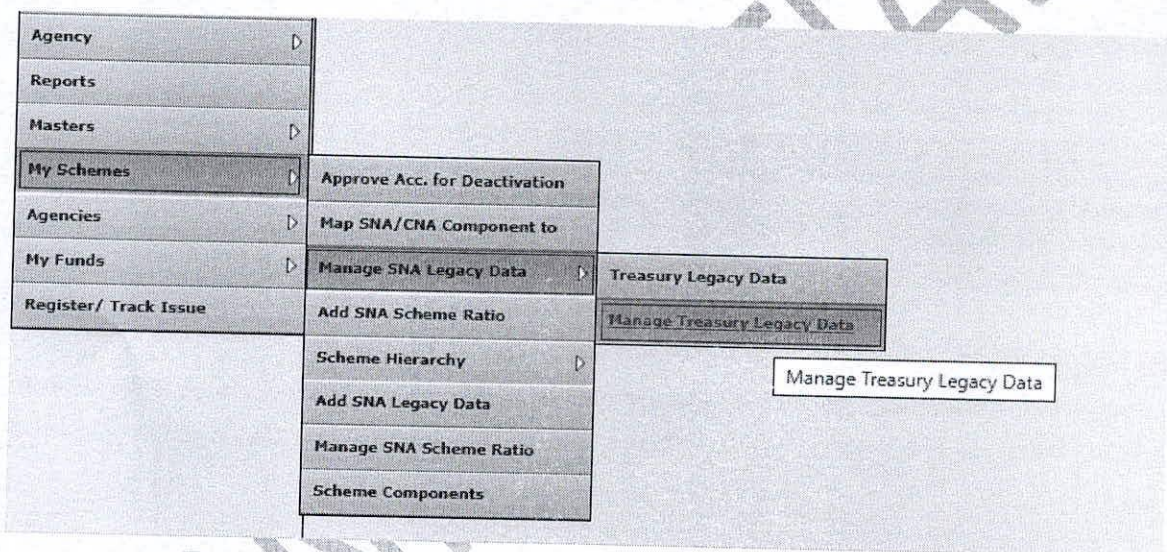
TABLE A: Description of Sections (A to H):

Section	Name	Description
A	Outstanding Balance with State Treasury as on 01/04/2021	In this field, SSM should enter the outstanding balance lying with State treasury as on 01/04/2021 which was to be released by state treasury. The amount should be entered separately for central share, state share and top up if any. Zero/negative amount will also be accepted in the form if no balance was there. Once SSM will save this, the treasury data will be frozen till date. i.e. Treasury cannot share further any old data with PFMS through integration.
B	Treasury Releases from 01-Apr-2021 to marking SNA to SNA Marking Date through Treasury Integration	The system will auto populate all the treasury data shared with PFMS since 01/04/2021 to SNA marking date or 31/03/2022 whichever is earlier. The SSM needs to divide this amount among central share, state share and top up (if any). Negative values are not allowed.
C	Enter the treasury release/Expenditure before SNA marking (which is not reported through Treasury integration).	In this field, SSM is allowed to enter the releases/ expenditure amount (if any) which is made by the state treasury but could not be reported through treasury integration. The data should be of period from 01/04/2021 to SNA marking date or 31/03/2022 whichever is earlier.
D	Non-SNA Expenditure Done by state treasury After SNA marking (which is not reported through Treasury integration). (Non-SNA Expenditure done by state Treasury Post SNA)	In this field, SSM is allowed to enter the releases/ expenditure amount (if any) which is made by the state treasury but could not be reported through treasury integration. This data should include only the non-SNA payments made through State treasury after SNA marking till 31/03/2022
E	SNA Release done by State treasury after SNA Marking (Which is not reported through treasury integration)	In this field, SSM is allowed to enter the releases/ expenditure amount (if any) which is made by the state treasury but could not be reported through treasury integration. This data should include only the SNA releases made through State treasury after SNA marking till 31/03/2022.
F	Non-SNA Expenditure done by the state treasury for financial year 2022-2023	In this field, SSM is allowed to enter the releases/ expenditure amount (if any) which is made by the state treasury but could not be reported through treasury integration. This amount should include non-SNA payments made through treasury in the financial year 2022-23 till 30/11/2022.

G	Opening Balance in SNA account as on SNA Marking date	This is the opening balance in SNA account as on SNA marking date. It should include all the refunds from child agency (whether they refunded the amount later). This will become the opening balance of SNA and will be shown in SNA01 report as Opening Balance to calculate the unspent balance as on date.
H	Any other expenditure made by SNA or other child agency which is not reported to PFMS (After SNA marking till 31 st March 2022)	This amount should include any expenditure/ transfer done by the SNA agency or any child agency after SNA marking till 31/03/2022, which could not be reported to PFMS.

3.1 Manage Treasury Legacy Data: SSM

The User Navigates to "My Schemes>Manage SNA Legacy Data> "Manage Treasury Legacy Data" and the page "Manage Treasury Legacy Data" opens.

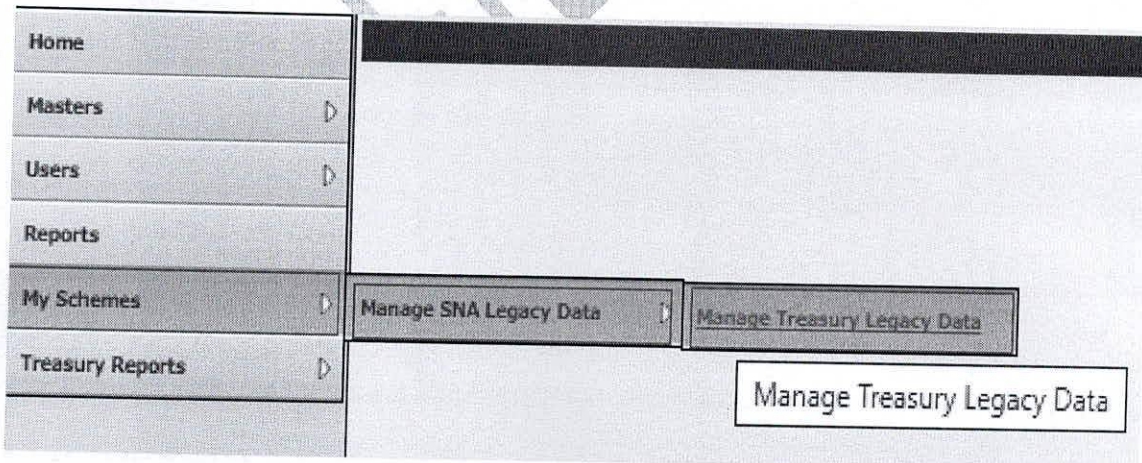


To view the status of the treasury Legacy Data submitted to state finance department, user selects "SNA Scheme" name and "Status as SFD Submitted" from drop down and clicks on search button.

Manage Treasury Legacy Data																	
SNA Schemes:		DL196-aid11															
Status:		SFDSubmitted															
Search																	
Scheme Name/Code	[A] Outstanding Balance with State Treasury		[B] Treasury Releases /Expenditure through Treasury Integration (TI)		[C] Treasury Releases /Expenditure before SNA marking which is not Reported through TI		[D] Non-SNA Expenditure Done by state Treasury After SNA marking which is not reported through TI		[E] SNA Release Done by State treasury After SNA marking which is not reported through Treasury Integration		[F] Non Expenditure done by State Treasury for the financial year		[G] Opening Balance with SNA Account as on SNA Marking date	[H] Any other Expenditure by SNA or Child agency after SNA marking which is not reported to PFMS	SSM Remarks	PD Remarks	Status
	Center	State	Center	State	Center	State	Center	State	Center	State	Center	State	Center	State			
DL196-aid11	50.00	50.00	4,000.00	2,000.00	50.00	25.00	7.00	5.00	3.00	5.00	7.00	7.00	42.00	45.00	ok ssm		SFDSubmitted

4 Treasury Legacy Data approval from SFD

SFD user logs in to PFMS portal using valid user credentials and The User Navigates to “My Scheme> Manage SNA Legacy Data>Manage Treasury Data” and the page “Manage Treasury Legacy Data”



The below SFD manage page will appear. User selects “SNA Scheme” name and “Status as SFD Submitted” from drop down and clicks on search button.

Manage Treasury Legacy Data																	
SNA Scheme:		DL198-sld11															
Status:		SFDSubmitted															
Search																	
Scheme Name/Code	[A] Outstanding Balance with State Treasury		[B] Treasury Releases /Expenditure through Treasury Integration (TI)		[C] Treasury Releases /Expenditure before SNA marking which is not Reported through TI		[D] Non-SNA Expenditure Done by state Treasury After SNA marking which is not reported through TI		[E] SNA Release Done by State treasury After SNA marking which is not reported through Treasury Integration		[F] Non Expenditure done by State Treasury for the financial year		[G] Opening Balance with SNA Account as on SNA Marking date	[H] Any other Expenditure by SNA or Child agency after SNA marking which is not reported to PFMS	SSM Remarks	PD Remarks	Status
	Center	State	Center	State	Center	State	Center	State	Center	State	Center	State	Center	State			
DL198-sld11	50.00	50.00	4,000.00	2,000.00	50.00	25.00	7.00	5.00	3.00	6.00	7.00	7.00	42.00	45.00	ok:zam		SFDSubmitted

User clicks on hyperlink "Scheme Name /Code" and the SFD approval screen will appear.

Welcome: PRAKASH CHAND
User Type: StateFinanceDepartmentUser
Financial Year: 2022-2023

10:26:48 AM
English

Treasury Legacy Data Entry

Financial Year: 2021-2022
State Linked Scheme: DL100-1411
SNA Marking Date: 30 Jan 2023

A-Outstanding Balance With State Treasury As On [01 Apr 2021]

[A1]Center Share(Rs.): 60.00 [A2]State Share(Rs.): 50.00 [A3]Top Up: 0.00

B-Treasury Releases/ Expenditure From [01 Apr 2021] To SNA Marking Date Through Treasury Integration

Expenditure reported through Treasury Integration: 0.0000 Refer to SNA 10[Voucherwise Treasury Data] Report*

[B1]Center Share(Rs.): 4.0000 [B2]State Share(Rs.): 2.0000 [B3]Top Up: 0.00

C-Enter Treasury Release/Expenditure Before SNA Marking(Which Is Not Reported Through Treasury Integration)

[C-1] Total Amount	[C-2] Release Amount	[C-3] Expenditure Amount	[C-4] Central Share Release	[C-5] State Share Release	[C-6] Central Share Expenditure	[C-7] State Share Expenditure
75.00	60.00	15.00	40.00	20.00	10.00	5.00

D-Non SNA Expenditure Done By State Treasury After SNA Marking (Which Is Not Reported Through Treasury Integration)

[D-1] Total Amount	[D-2] Release Amount	[D-3] Expenditure Amount	[D-4] Central Share Release	[D-5] State Share Release	[D-6] Central Share Expenditure	[D-7] State Share Expenditure
12.00	8.00	5.00	3.00	3.00	4.00	2.00

E-SNA Release Done By State Treasury After SNA Marking (Which Is Not Reported Through Treasury Integration)

[E-1] Total Amount	[E-2] Release Amount	[E-3] Expenditure Amount	[E-4] Central Share Release	[E-5] State Share Release	[E-6] Central Share Expenditure	[E-7] State Share Expenditure
9.00	2.00	1.00	1.00	1.00	2.00	5.00

F- Non-SNA Expenditure Done By The State Treasury For Financial Year 2022-2023

[F-1] Total Amount	[F-2] Release Amount	[F-3] Expenditure Amount	[F-4] Central Share Release	[F-5] State Share Release	[F-6] Central Share Expenditure	[F-7] State Share Expenditure
14.00	4.00	10.00	2.00	2.00	8.00	5.00

G-Opening Balance in SNA Account as on SNA marking date: 42.00 (Accept (+) and (-) numbers)

H-Any other Expenditure made by SNA or other child agency which is not reported to PFMS(After SNA Marking till 31 March 2022): 45.00 (Accept (+) and (-) numbers)

Remarks: ok 558 SFD Remarks: PD Remarks:

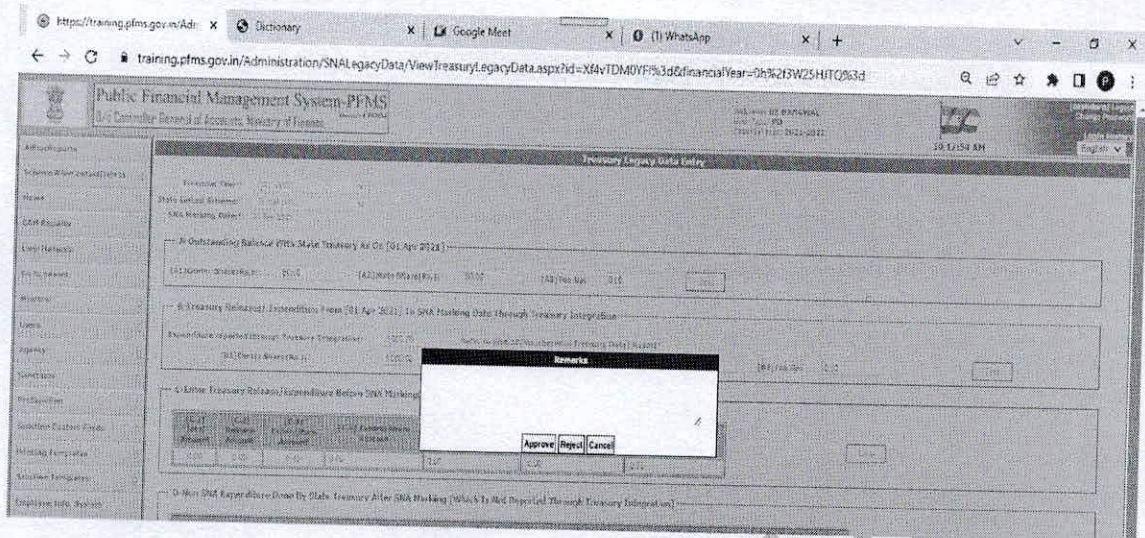
Status: SFOSubmitted

About Us | Site Map | Privacy Policy | Contact Us | ©2009 Public Financial Management System. All Rights Reserved.

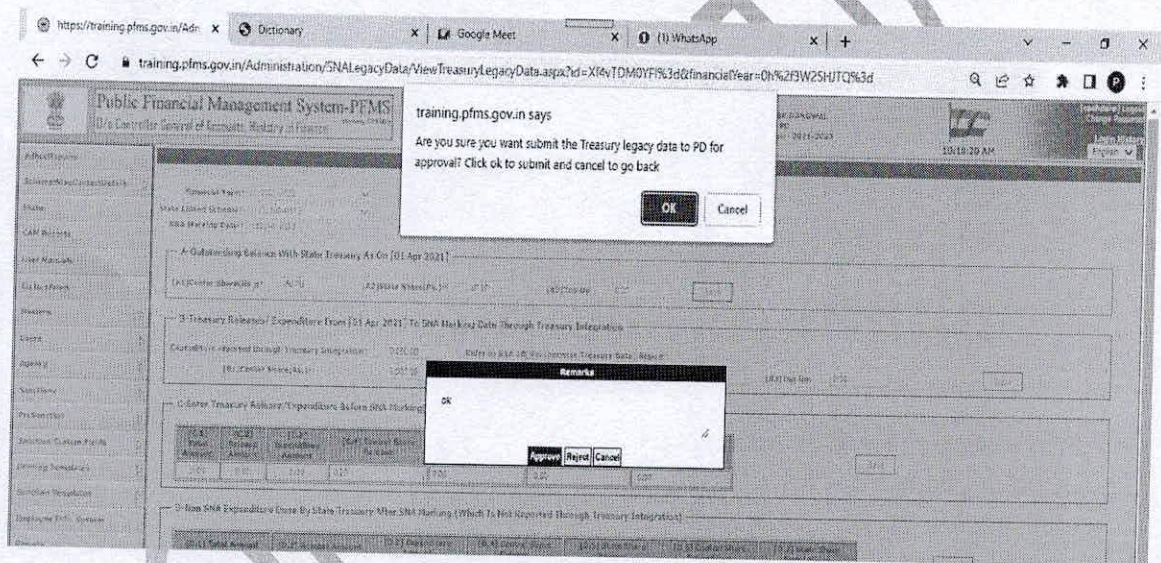
State Finance Department User (SFD) user review the entered treasury legacy data and clicks on "Approve/Reject outstanding Balance with State Treasury".

The below screen will appear for entering remarks under "SFD Remarks" text box.

Note: Please do not enter any special character in Remarks. Please keep remarks as short as possible.



After entering remarks once user click on Approve button, the below screen will appear.



Once Treasury legacy data is approved by SFD, the same will appear on the manage page of PD for approval.

5 Treasury Legacy Data approval from PD

PD user logs in to PFMS portal in financial year 2021-22, with valid user credential and the User Navigates to **“My Scheme> Manage SNA Legacy Data>Manage Treasury Data”** and the page **“Manage Treasury Legacy Data”**

Reports	
Masters	
My Schemes	Map DDO to CNA/SNA Schemes
Agencies	Approve Acc. for Deactivation
My Funds	View Scheme Component
Scheme Allocation	Map SNA/CNA Component to
Register/ Track Issue	Manage SNA Legacy Data
Utilisation Certificate	Manage SNA Component to HA
OLD UC	Scheme Hierarchy

Manage Treasury Legacy Data

Manage Treasury Legacy Data

The below screen will appear and the user select "Centrally sponsored scheme", "state", "SNA scheme" and "Status as PD submitted" from drop down and clicks on Search button

Centrally Sponsored Scheme: Crop science
 State: Delhi
 SNA Scheme: DL-199
 Status: PD-submitted

Search

After click on search button the below manage page appears.

Manage Treasury Legacy Data

Centrally Sponsored Scheme: Crop science
 State: Delhi
 SNA Scheme: DL-199
 Status: PD-submitted

Search

Scheme Name/Code	(A) Outstanding Balance with State Treasury		(B) Treasury Release / Expenditure through Treasury Integration (TI)		(C) Treasury Release / Expenditure before SNA marking which is not reported through TI		(D) Non-SNA Expenditure Done by state Treasury After SNA marking which is not reported through TI		(E) SNA Release Done by State treasury After SNA marking which is not reported through Treasury Integration		(F) Non Expenditure done by State Treasury for the financial year		(G) Opening Balance with SNA Account as on SNA Marking date	(H) Any other Expenditure by SNA or Child agency after SNA marking which is not reported to PFMS	SSM Remarks	PD Remarks	Status
	Center	State	Center	State	Center	State	Center	State	Center	State	Center	State					
DL-199	50.00	50.00	4,000.00	2,000.00	50.00	25.00	7.00	5.00	3.00	6.00	7.00	7.00	42.00	41.00	06-Jan		PD-submitted

User clicks on hyperlink "Scheme Name /Code" and the PD approval screen appears.

Financial Management System-PFMS
 General of Accounts, Ministry of Finance

Welcome: BK DANGWAL
 User Type: PD
 Financial Year: 2021-2022
 10:18:53 AM

Treasury Legacy Data Entry

Financial Year: 2021-2022
 State Linked Scheme: 01190412
 SNA Marking Date: 30 Mar 2023

A-Outstanding Balance With State Treasury As On [01 Apr 2021]

[A1]Center Share(Rs.): 50.00 [A2]State Share(Rs.): 50.00 [A3]Top Up: 0.00

B-Treasury Releases/ Expenditure From [01 Apr 2021] To SNA Marking Date Through Treasury Integration

Expenditure reported through Treasury Integration: 5,000.00 Refer to SNA 10[Your/State Treasury Data] Report

[B1]Center Share(Rs.): 3,000.00 [B2]State Share(Rs.): 3,000.00 [B3]Top Up: 0.00

C-Enter Treasury Release/Expenditure Before SNA Marking/Which Is Not Reported Through Treasury Integration

[C.1] Total Amount	[C.2] Release Amount	[C.3] Expenditure Amount	[C.4] Central Share Release	[C.5] State Share Release	[C.6] Central Share Expenditure	[C.7] State Share Expenditure
0.00	0.00	0.00	0.00	0.00	0.00	0.00

D-Non SNA Expenditure Done By State Treasury After SNA Marking (Which Is Not Reported Through Treasury Integration)

[D.1] Total Amount	[D.2] Release Amount	[D.3] Expenditure Amount	[D.4] Central Share Release	[D.5] State Share Release	[D.6] Central Share Expenditure	[D.7] State Share Expenditure
0.00	0.00	0.00	0.00	0.00	0.00	0.00

E-SNA Release Done By State Treasury After SNA Marking (Which Is Not Reported Through Treasury Integration)

[E.1] Total Amount	[E.2] Release Amount	[E.3] Expenditure Amount	[E.4] Central Share Release	[E.5] State Share Release	[E.6] Central Share Expenditure	[E.7] State Share Expenditure
22.00	10.00	12.00	4.00	5.00	5.00	9.00

F- Non-SNA Expenditure Done By The State Treasury For Financial Year 2022-2023

[F.1] Total Amount	[F.2] Release Amount	[F.3] Expenditure Amount	[F.4] Central Share Release	[F.5] State Share Release	[F.6] Central Share Expenditure	[F.7] State Share Expenditure
25.00	12.00	14.00	4.00	7.00	8.00	3.00

G-Opening Balance in SNA Account as on SNA marking date: -15.00 (Accept + and - numbers)

H-Any other Expenditure made by SNA or other child agency which is not reported to PFMS(After SNA Marking till 31 March 2022): 20.00 (Accept + and - numbers)

Remarks: SFO Remarks: PD Remarks:

Status:

PD user reviews/ verifies the approved data from State Finance Department User (SFD) and click on "Approve/Reject outstanding Balance with State Treasury".

The below screen will appear for entering remarks under "PD Remarks" text box.

After entering remarks once user clicks on Approve button the data will be approved and further no change can be done.

Note: If SFD/PD will reject the data, then SSM needs to enter the complete data again.

Government of India
Ministry of Ayush

Ayush Bhawan,
'B' – Block, GPO Complex,
INA, New Delhi – 110023
Dated 11-04-2023

OFFICE MEMORANDUM

Subject: - Facility to change the bank of SNAs and CNAs-reg.

The undersigned is directed to forward herewith a copy of OM No. 1(15)/PFMS/2021 dated 03-04-2023 received from Department of Expenditure, Ministry of Finance on the subject cited above for information and necessary action.

Encl: As above

Signed by Anjan Biswas
Date: 13-04-2023 11:39:21

(Anjan Biswas)
Deputy Secretary to the Govt. of India

To,

1. Adv(MN)/Adv(KU)/Adv(Homeopathy)
2. DDG
3. DGs/Directors - CCRAS/CCRH/AIIA
4. Dir(SRKV)/Dir(VS)/Dir(VB)/Dir(AC) Dy. Adv(Suresh)
5. Dy. CEO, NMPB
6. US(PX)/US(S)/US(MY)/US(MLM)/US(BSK)/DD(NKK)
7. RO(Dr. Rakesh Bishnoi)/RO(Dr. Raman Kaushik)/RO(Dr. Renu)
8. Sections- IC/IEC/ADS/NMPB/DPS/Scheme/Ayurveda/Homoeopathy/NAM

Copy to:

1. Senior PPS to Secretary (Ayush)
2. PPS to Special Secretary
3. PPS to JS(RS)
4. PPS to JS(KG)

F. No. 1(15)/PFMS/2021
Government of India
Ministry of Finance
Department of Expenditure

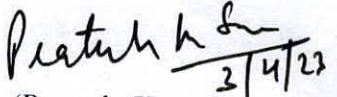
North Block,
New Delhi, the 3rd April, 2023

OFFICE MEMORANDUM

Sub: Facility to change the bank of SNAs and CNAs-reg.

The undersigned is directed to say that requests for a facility to change the bank of SNAs and CNAs have been received in the Department of Expenditure.

2. Such requests for change of bank should be forwarded to Addl. CGA, PFMS with approval of Principal Secretary (Finance) of the State Government in case of SNA and Secretary of the Ministry/Department of Government of India in case of CNA.


(Prateek Kumar Singh)
Director
Telephone No. 23094961

To

1. Secretaries to all Ministries/Departments of Government of India
2. Finance Secretaries of all State Governments

Copy for information to:

1. PSO to AS (PF-S), DoE
2. PS to Additional CGA, PFMS, O/o CGA
3. PS to Joint CGAs (ROLLOUT/GIFMIS/DBT/TRBR), PFMS
4. DDG, NIC, PFMS
5. Sr. TD, NIC, PFMS(Banking)
6. ACGA/ACAs, PFMS
7. OSDs(I/II), PFMS
8. Sr.AO (DBT/Rollout), PFMS

F. No. 1/(33)/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure

North Block,
New Delhi, 2nd May, 2023

OFFICE MEMORANDUM

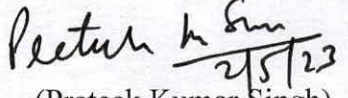
Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS) –
Delay in transfer of scheme funds from State treasury to the SNA account.

The undersigned is directed to refer to the this Department's OM No. 1/(33)/PFMS/2022 dated 20th May, 2022 and OM No. 1/(13)/PFMS/2020 dated 16th February, 2023.

2. As per DOE's OM dated 20th May, 2022, the Central share released to a State/UT during a Financial Year (FY) under a CSS but not released further from the State treasury to the SNA account by the closing of the FY shall be returned to the Consolidated Fund of India (CFI) through RBI advice. A few Ministries have requested clarification on the applicability of the provisions of the said OM for the central share of funds released in 2022-23.

3. In this regard, it has been decided that the Central share of funds received by a State Government during 2022-23 but not released further by the State treasury to the SNA account by 30th June, 2023 shall be returned along with interest to the CFI by the State Government through RBI advice. The interest charged shall be as per DOE's OM No. 1/(13)/PFMS/2020 dated 16th February, 2023.

4. This issues with the approval of the Competent Authority.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

To

1. All Secretaries of all Departments/Ministries, Government of India
2. Chief Secretaries of all States/UTs with Legislature
3. Financial Advisers of all Ministries of Government of India
4. Addl. CGA (PFMS), O/o CGA, INA, New Delhi

F. No. 1/(33)/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure

North Block,
New Delhi, 20th May, 2022

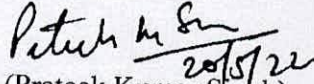
OFFICE MEMORANDUM

Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes – Clarification sought by Department of Animal Husbandry and Dairying (DAHD) - reg.

The undersigned is directed to refer to the DAHD OM No. 41-04/2021-Budget (AHD) dated 28th April, 2022 regarding issue of revalidation of unspent balance with the States/UTs out of funds released during 2021-22.

2. The matter has been examined in this Department. It has been decided that the Central share released to a State/UT during a Financial Year (FY) under a Centrally Sponsored Scheme (CSS), but not released further from the State treasury to the SNA account by the closing of the FY year (i.e. by 31st March), shall be returned to the Consolidated Fund of India (CFI) through RBI advice. However, the amount released from the State treasury to the SNA account during the same FY may be used by the SNA in the next FY without the need for any revalidation.

3. This issues with the approval of the Competent Authority.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

To

1. All Secretaries of all Departments/Ministries, Government of India
2. Chief Secretaries of all States/UTs with Legislature
3. Financial Advisers of all Ministries of Government of India
4. Addl. CGA (PFMS), O/o CGA, INA, New Delhi

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

North Block,
New Delhi, 16th February, 2023

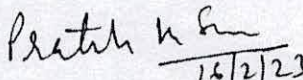
To

Chief Secretaries/Principal Secretaries (Finance): All States/UTs

Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes – Transfer of Central and State share of funds to the Single Nodal Agency (SNA) account and levy of interest for delay in such transfer.

The undersigned is directed to refer to Para No. 16 of the revised procedure for release of funds under the Centrally Sponsored Schemes (CSS) issued vide this Department's letter No. 1(13)/PFMS/FCD/2020 dated 23rd March, 2021. It provides that the Central share and commensurate State share is to be transferred by the State Government to the Single Nodal Agency's (SNA) account within 21 and 40 days respectively of receipt of Central share.

2. In partial modification of the aforesaid provision in the guidelines, it has been decided by the competent authority that the State Government shall transfer the Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share.
3. Further, it has been decided to charge interest w.e.f 01.04.2023 on the number of days of delay beyond 30 days in transfer of Central share to the SNA account at the rate of 7% per annum. PFMS division, O/o CGA will issue guidelines regarding procedure for deposit of penal interest by the State Government concerned in the Consolidated Fund of India.
4. This issues with the approval of the Competent Authority.


16/2/23
(Prateek Kumar Singh)
Director
Tel. No. 23094961

Copy to:

1. Secretaries to the Government of India
2. Financial Advisers to the Ministries/Departments
3. Add. CGA (PFMS) with the request to develop facility in PFMS for calculation and deposit of interest and to issue detailed SoP in this regard.
4. All Pr. CCAs/CCAs of all Ministries/Departments