

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

क्रमांक 77/पीएफएमएस/ब-4/चार, नवा रायपुर अटल नगर, दिनांक 09/01/2025  
प्रति,

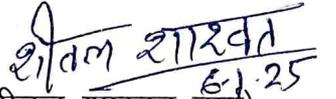
अपर मुख्य सचिव/प्रमुख सचिव/सचिव/विशेष सचिव  
छत्तीसगढ़ शासन,  
समस्त विभाग  
मंत्रालय, महानदी भवन,  
नवा रायपुर, अटल नगर

विषय :- केन्द्र प्रवर्तित योजनाओं (एस.एन.ए. मॉडल) के अंतर्गत राशि विमुक्ति की संशोधित प्रक्रिया। (Remittance of Penal interest के संबंध में।)

—000—

विषय वित्त मंत्रालय, भारत सरकार के व्यय विभाग (CGA-PFMS) के पत्र क्रमांक No-V-14014/51/2021-PFMS-Part(2)/C.No.9563/4942, दिनांक 18.12.2024 की छायाप्रति आवश्यक कार्यवाही हेतु संलग्न प्रेषित है।

संलग्न:- उपरोक्तानुसार।

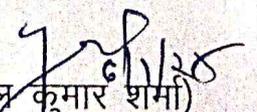
  
(शीतल शास्वत वर्मा)  
6.1.25  
विशेष सचिव

छत्तीसगढ़ शासन, वित्त विभाग

पृ. क्र. 08 / पीएफएमएस/ब-4/चार, नवा रायपुर अटल नगर, दिनांक 09/01/2025

प्रतिलिपि :-

1. महालेखाकार, छत्तीसगढ़, रायपुर
2. सचिव, छत्तीसगढ़ शासन, वित्त विभाग के निज सचिव, मंत्रालय, नवा रायपुर अटल नगर
3. संचालक, संचालनालय कोष लेखा एवं पेंशन, इन्द्रावती भवन, नवा रायपुर अटल नगर
4. संचालक, संचालनालय संस्थागत वित्त, इन्द्रावती भवन, नवा रायपुर अटल नगर
5. राज्य सूचना अधिकारी, एन.आई.सी., नवा रायपुर अटल नगर
6. सहायक महालेखा नियंत्रक, पी.एफ.एम.एस., राज्य निदेशालय, छत्तीसगढ़, इन्द्रावती भवन, नवा रायपुर
7. संचालक, संचालनालय, वित्तीय प्रबंध एवं सूचना प्रणाली, नवा रायपुर अटल नगर को वित्त विभाग की वेबसाइट [www.finance.cg.gov.in](http://www.finance.cg.gov.in) पर अपलोड करने हेतु।

  
(उत्कल कुमार शर्मा)  
विशेष कर्तव्यस्थ अधिकारी  
वित्त विभाग

F. No-V-14014/51/2021-PFMS-Part(2)/C.No.9563/4942  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPT. OF EXPENDITURE  
CONTROLLER GENERAL OF ACCOUNTS  
PUBLIC FINANCIAL MANAGEMENT SYSTEM (HQ)

4th Floor, Annexe,  
Shivaji Stadium, New Delhi  
Dated : 18<sup>th</sup> December, 2024

19

OFFICE MEMORANDUM

**Subject: Remittance of penal interest - regarding.**

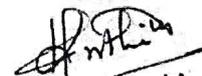
The undersigned is directed to inform that the functionality for capturing the remittance of penal interest due to delayed transfer of central share to SNA has been made live.

This new functionality provides a form to Pr.AO to capture IG Advice, clearance memo detail of the penal interest on delayed transfer of central share to SNA.

Accordingly, an SOP outlining the complete functionality has been uploaded on PFMS for stakeholders which is available at their login at tab User Manual.

It is requested to all the Principal Accounts Offices and other stakeholders to utilize the above functionality to capture the penal interest remitted to CFI.

This issues with the approval of the Jt. CGA (Rollout Vertical).



(Karthika J. Kumar)  
Dy.CGA (Rollout), PFMS

To,  
All the PFMS users of Ministries/Departments/States/Agencies.

Copy for information to:

1. PPS to CGA, O/o CGA.
2. PS to all Pr.CCAs/CCAs of the Ministries.
3. PS to all Jt. CGAs, PFMS Division.
4. PS to Director, D/o Expenditure, M/o Finance.
5. DDG/Sr.TDs/TDs, NIC, PFMS Division.
6. State Directorates, PFMS Division
7. Sr.AOs/AAOs, PFMS Division.
8. Sr.AOs (Roll-out/CGA) for uploading on PFMS/CGA website.

# **STANDARD OPERATING PROCEDURE (SOP)**

**FOR**

**DELAYED INTEREST**

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

# TABLE OF CONTENTS

1. Introduction.....	3
2. Prerequisites .....	3
3. Manage Delayed Interest.....	3
3.1 Add Records.....	4
3.2 Edit Option.....	5
Modify Existing Details.....	5
Directly Submit.....	7

### 1. Introduction

This Standard Operating Procedure (SOP) outlines the process for PrAO (Principal Accounts Office) users to capture details related to IG Advice and clearance memos concerning delayed interest.

In the context of the above case, **delayed interest** refers to the penal interest or charges that accumulate due to the late transfer of Central shares (funds) to the State Nodal Agencies (SNAs). When the Central Government allocates funds to the states under various schemes (referred to as CSS schemes), these funds must be transferred to the designated State Nodal Agencies within a stipulated time frame. If the transfer is delayed, the concerned State Authority is required to pay interest on the delayed amount. This interest is referred to as delayed interest.

A new menu option, "**Delayed Interest > Manage Delayed Interest**", has been introduced, allowing PrAO users to enter the necessary information for delayed interest cases. The system has been updated to enable the tracking of penal or delayed interest arising from the late transfer of central shares to State Nodal Agencies (SNA), a function that was previously not available.

*print as audit*

### 2. Prerequisites

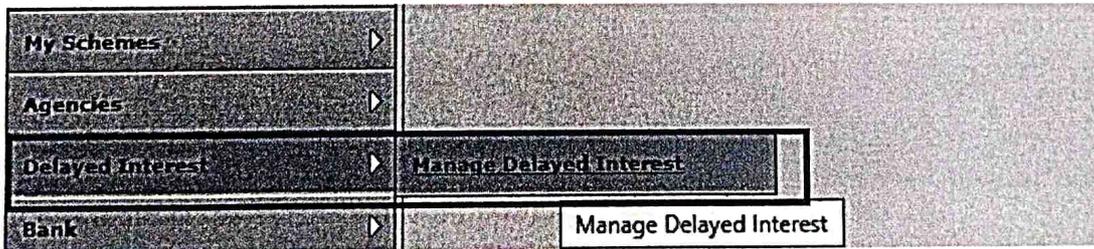
1. Programme Divisions (PD) to regularly check PFMS report 'SNA15 – Interest on delay in transfer of central share from state treasury to SNA'.
2. On detection of delay, PD to liaise with their Principal Accounts Office (PrAO) to initiate levy of delayed interest against the defaulting State / UT.
3. PrAO to take up with concerned Accountant General's (AG) office to arrange to remit the delayed interest due in consultation with Finance Department of the State.



### 3. Manage Delayed Interest

User Type: PrAO

User click to "Delayed Interest>Manage Delayed Interest" and the page "Manage Delayed Interest" opens



On this page user see a form where they select the **Financial Year, CSS Scheme, State** and clicks on "Search" button.

**Manage Delay Interest**

Financial Year \* 2023-2024

CSS Scheme \* 2212-MINISTRY OF HOME AFFAIRS

State \* DELHI

In case if there is no records then a message prompt on screen as “No Data Found.”

**Manage Delayed Interest**

No data found.

Financial Year \* 2024-2025

CSS Scheme \* 4104-CSMA\_Scheme\_1

State \* ARUNACHAL PRADESH

### 3.1 Add Records

On clicks to Add button user can add the **Delayed Interest Mandatory Details** which are as follows:-

- IGA Advice Number
- IGA Advice Amount for selected CSS
- IGA Advice Date
- Clearance Memo
- Clearance Memo Date

Financial Year \* 2024-2025

CSS Scheme \* 4104-CSMA\_Scheme\_1

State \* ARUNACHAL PRADESH

**Delayed Interest Details:**

IGA Advice Number *	IGA Advice Amount for Selected CSS *	IGA Advice Date *	
Clearance Memo *	Clearance Memo Date *		

Remarks

Please Enter Maximum 100 characters...

File:  No file chosen

The user has option to upload any supporting documents in PDF format (Maximum Size 5 Mb) but is not mandatory. In addition, user can add remarks related to that entries and that should not be exceeded to 100 words.

Financial Year: 2024-2025  
 CSS Scheme: 4104-CSNA\_Scheme\_1  
 State: ARUNACHAL PRADESH

Search Add

**Delayed Interest Details**

IGA Advice Number: IGA234 IGA Advice Amount for Selected CSS: 20500 IGA Advice Date: 28/11/2024  
 Clearance Memo: TRP235 Clearance Memo Date: 28/11/2024

**Remarks**  
 This is Demo

88 Character Limit  
 Please Enter Maximum 100 characters..!

File: Choose File No file chosen File is missing Upload

Save

Upon clicking "Save" button a message "Record saved successfully." is shown and the Status is updated as "Created".

**Manage Delayed Interest**  
 Record Saved Successfully.

Financial Year: 2024-2025  
 CSS Scheme: 4104-CSNA\_Scheme\_1  
 State: ARUNACHAL PRADESH

Search Add

**Manage Delayed Interest Details**

State	Financial Year	Scheme	IGA Advice Number	Iga Advice Amount for Selected CSS	IGA Advice Date	Clearance Memo	Clearance Memo Date	Created Date	Created By	Modified Date	Modified By	Status	Attachment
ARUNACHAL PRADESH	2024-2025	CSNA_Scheme_1	IGA234	20,500.00	28-Nov-2024	TRP235	28-Nov-2024	28-Nov-2024	ccapower			Created	

All the created entries displayed in a grid format with the details as shown in above picture.

Note:-When the user enters the same IGA Advice No. for same CSS scheme and state, then the system prompts a message as shown in the picture below:

**Manage Delayed Interest**  
 IGA Advice number IGA234 is already available for the State ARUNACHAL PRADESH

Financial Year: 2024-2025  
 CSS Scheme: 4104-CSNA\_Scheme\_1  
 State: ARUNACHAL PRADESH

### 3.2 Edit Option

#### Modify Existing Details

To update the saved details users can modify the existing record by selecting it and click on "EDIT" button.

**Manage Delayed Interest**

Financial Year: 2024-2025  
 CSS Scheme: 4100-CSDA\_Scheme\_8  
 State: CHANDIGARH

Search Add

---

**Manage Delayed Interest Details**

State	Financial Year	Scheme	IGA Advice Number	IGA Advice Amount for Selected CSS	IGA Advice Date	Clearance Memo	Clearance Memo Date	Created Date	Created By	Modified Date	Modified By	Status	Attachment
CHANDIGARH	2024-2025	CSDA_Scheme_8	IGA123	34,367.00	25-Nov-2024	IGA136	02-Dec-2024	02-Dec-2024	scapower			Created	

Edit Submit

User will see all the editable sections to modify the existing details as shown in picture below:

**Manage Delayed Interest**

Financial Year: 2024-2025  
 CSS Scheme: 4100-CSDA\_Scheme\_8  
 State: CHANDIGARH

Search Add

---

**Manage Delayed Interest Details**

State	Financial Year	Scheme	IGA Advice Number	IGA Advice Amount for Selected CSS	IGA Advice Date	Clearance Memo	Clearance Memo Date	Created Date	Created By	Modified Date	Modified By	Status	Attachment
CHANDIGARH	2024-2025	CSDA_Scheme_8	IGA123	34,367.00	25-Nov-2024	IGA136	02-Dec-2024	02-Dec-2024	scapower			Created	

Edit Submit

---

**Delayed Interest Details:**

IGA Advice Number *	IGA123	IGA Advice Amount for Selected CSS: *	34567	IGA Advice Date *	25/11/2024
Clearance Memo *	IGA136	Clearance Memo Date *	02/12/2024		

**Remarks**  
 This is Demo

Please Enter Maximum 100 characters...

File:  No file chosen

After making necessary modification and upon clicking "Submit" button the system prompts a message "Are you sure you want to submit the IGA Advice details? No editing shall be allowed after submission. Click OK to continue and cancel to go back." The user have to choose an options to click "OK" to confirm and "Cancel" the go back.

training.pfms.gov.in says

Are you sure you want to submit the IGA Advice details? No editing shall be allowed after submission. Click OK to continue and cancel to go back.

OK Cancel

---

**Manage Delayed Interest**

Financial Year: 2024-2025  
 CSS Scheme: 4100-CSDA\_Scheme\_8  
 State: CHANDIGARH

Search Add

---

**Manage Delayed Interest Details**

State	Financial Year	Scheme	IGA Advice Number	IGA Advice Amount for Selected CSS	IGA Advice Date	Clearance Memo	Clearance Memo Date	Created Date	Created By	Modified Date	Modified By	Status	Attachment
CHANDIGARH	2024-2025	CSDA_Scheme_8	IGA123	34,367.00	25-Nov-2024	IGA136	02-Dec-2024	02-Dec-2024	scapower			Created	

Edit Submit

---

**Delayed Interest Details:**

IGA Advice Number *	IGA123	IGA Advice Amount for Selected CSS: *	34567	IGA Advice Date *	25/11/2024
Clearance Memo *	IGA136	Clearance Memo Date *	02/12/2024		

On Click to OK button, the system prompts a message Record Approved Successfully and the status changed to Approved after final submission. User can see the Modified Date and Modified By Details.

### Directly Submit

In case, users find it right, they can directly submit the entry by clicking on the Submit button right there. After the final submission, user are not eligible to make any further modifications to this.

Upon Clicking “Submit” button the system prompts a message “Are you sure you want to submit the IGA Advice details? No editing shall be allowed after submission. Click OK to continue and cancel to go back.” The user have to choose an options to click “OK” to confirm and “Cancel” the go back.

Upon clicking “OK” a message prompts on screen “Record Approved Successfully.” And the status updated as “Approved”. User can see the Modified Date and Modified By on the Grid format as shown in picture below:-

F. No-V-14014/51/2021-PFMS-Part(2)/C.No.9563/4942  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPT. OF EXPENDITURE  
CONTROLLER GENERAL OF ACCOUNTS  
PUBLIC FINANCIAL MANAGEMENT SYSTEM (HQ)

4th Floor, Annexe,  
Shivaji Stadium, New Delhi  
Dated : 18<sup>th</sup> December, 2024

19

**OFFICE MEMORANDUM**

**Subject: Remittance of penal interest - regarding.**

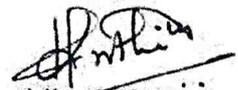
The undersigned is directed to inform that the functionality for capturing the remittance of penal interest due to delayed transfer of central share to SNA has been made live.

This new functionality provides a form to Pr.AO to capture IG Advice, clearance memo detail of the penal interest on delayed transfer of central share to SNA.

Accordingly, an SOP outlining the complete functionality has been uploaded on PFMS for stakeholders which is available at their login at tab User Manual.

It is requested to all the Principal Accounts Offices and other stakeholders to utilize the above functionality to capture the penal interest remitted to CFI.

This issues with the approval of the Jt. CGA (Rollout Vertical).

  
(Karthika J. Kumar)  
Dy.CGA (Rollout), PFMS

To,  
All the PFMS users of Ministries/Departments/States/Agencies.

Copy for information to:

1. PPS to CGA, O/o CGA.
2. PS to all Pr.CCAs/CCAs of the Ministries.
3. PS to all Jt. CGAs, PFMS Division.
4. PS to Director, D/o Expenditure, M/o Finance.
5. DDG/Sr.TDs/TDs, NIC, PFMS Division.
6. State Directorates, PFMS Division
7. Sr.AOs/AAOs, PFMS Division.
8. Sr.AOs (Roll-out/CGA) for uploading on PFMS/CGA website.