

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

क्रमांक 1411 / वित्त/ब-4/PFMS
प्रति,

नवा रायपुर अटल नगर, दिनांक 25/04/2024

अपर मुख्य सचिव/प्रमुख सचिव/सचिव
छत्तीसगढ़ शासन,
पंचायत एवं ग्रामीण विकास विभाग/उच्च शिक्षा विभाग/स्वास्थ्य एवं परिवार
कल्याण विभाग/मत्स्य पालन विभाग/महिला एवं बाल विकास विभाग
मंत्रालय, महानदी भवन,
नवा रायपुर अटल नगर

विषय:- Procedure for refund of unspent State Share balance in SNA Account for schemes notified under SNA SPARSH

संदर्भ:- वित्त मंत्रालय, भारत सरकार के व्यय विभाग, लेखा महानियंत्रक, (PFMS Division) के पत्र क्रमांक File.No. I-30001/1/2023-ITD-CGA/22, दिनांक 14.03.2024

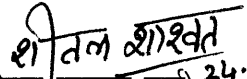
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महोदय/महोदया

विषयांतर्गत SNA SPARSH में Onboarded योजनाओं हेतु SNA के अव्ययित राज्यांश को शासन के फंड में जमा करने हेतु बजट शीर्ष का विवरण निम्नानुसार है:-

क्र.	योजना का नाम	प्रशासकीय विभाग	बजटशीर्ष
1.	RUSA	उच्च शिक्षा विभाग	0202-01-911
2.	SBM(G)	पंचायत एवं ग्रामीण विकास विभाग	0215-02-911
3.	PM-ABHIM	स्वास्थ्य एवं परिवार कल्याण विभाग	0210-02-911
4.	PMMSY (मत्स्य संपदा योजना)	मत्स्य पालन विभाग	0405-00-911
5.	PMMVY (मातृवंदना योजना)	महिला एवं बाल विकास विभाग	0235-01-911


2/ तदनुसार विभाग को आवश्यक कार्यवाही किये जाने का अनुरोध है।


(शीतल शाश्वत वर्मा) 24.4.24
विशेष सचिव

पृष्ठां. क्रमांक 1412 / वित्त/ब-4/PFMS,
प्रतिलिपि:-

नवा रायपुर अटल नगर, दिनांक 25/04/2024

- कार्यालय महालेखाकार, छत्तीसगढ़, रायपुर
- सचिव, छत्तीसगढ़ शासन, वित्त विभाग के निज सचिव, मंत्रालय, महानदी भवन, नवा रायपुर अटल नगर
- संचालक बजट/विशेष सचिव/संयुक्त सचिव/उप सचिव/अवर सचिव/शोध अधिकारी/विशेष कर्तव्यस्थ अधिकारी, छत्तीसगढ़ शासन, वित्त विभाग, मंत्रालय, नवा रायपुर अटल नगर
- संचालक, कोष, लेखा एवं पेंशन, छत्तीसगढ़, इन्द्रावती भवन, अटल नगर, नवा रायपुर
- संचालक, संचालनालय संस्थागत वित्त, इन्द्रावती भवन, नवा रायपुर अटल नगर
- सहायक महालेखा नियंत्रक, पी.एफ.एम.एस., राज्य निदेशालय, छत्तीसगढ़, इन्द्रावती भवन, नवा रायपुर
- राज्य सूचना अधिकारी, एन.आई.सी., अटल नगर, नवा रायपुर
- संचालक, वित्तीय प्रबंध एवं सूचना प्रणाली, नवा रायपुर अटल नगर को वित्त विभाग की वेबसाइट www.finance.cg.gov.in पर अपलोड करने हेतु।


(उत्कल कुमार शर्मा)
विशेष कर्तव्यस्थ अधिकारी

File No. No I-30001/1/2023-ITD-CGA/22
Ministry of Finance
Department of Expenditure
Controller General of Accounts
(PFMS Division)
GIFMIS Vertical

Dated: 14.03.2024

OFFICE MEMORANDUM

Subject: Procedure for refund of unspent balance by States for schemes notified under SNA SPARSH

The undersigned is directed to refer to the subject above and state that in pursuance of the para 2 of OM No 1(27)/PFMS/2020 dated 16.01.2024, the functionality for refund of unspent balance for schemes notified under SNA SPARSH has been developed, tested and deployed on live server. As stipulated under para 9(i) and (ii) of the referred OM, the detailed guidelines are enclosed for reference.

A Standard Operating Procedure (SoP) as a user guide for the State users and Ministry/Department has been compiled and the same is enclosed. It is kindly requested to arrange the circulation of necessary instructions, and the SoP among all stakeholders for the implementation of the said functionality.

For any clarification/query on payment-related issues, Bharatkosh helpdesk (phone no 24665534, e.mail: ntrp-helpdesk@gov.in) may be contacted.

This is issued with the approval of the Competent Authority.



(B Gopala Krishnakanth Raju)
Assistant Controller General of Accounts

Enclosure: As above

To

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

Copy to:

1. PPS to Controller General of Accounts, O/o CGA
2. PPS to Additional Secretary (PFS), DoE, MoF
3. PPS to Addittional Controller General of Accounts, PFMS
4. Sr AO (GIFMIS) for uploding on CGA's website

STANDARD OPERATING PROCEDURE FOR DEPOSIT OF UNSPENT BALANCE BY STATES FOR SCHEMES ON BOARDED ON SNA SPARSH

SNA-SPARSH is an attempt to facilitate more effective cash management to achieve the goal of "Just-in-time" fund flow from both the Centre and State Consolidated Funds through an integrated network of State IFMIS, e-kuber of RBI.

In compliance with para 2 of OM No 1(27)/PFMS/2020 dated 16.01.2024, the unspent funds lying in the SNA account and State Treasury are to be returned to the respective Consolidated Fund (Centre and/or State) for Centrally Sponsored Schemes notified under SNA SPARSH through Bharatkosh.

(A) The steps to be followed by Ministry/Department for depositing the unspent balance through Bharatkosh are detailed as under:

Mapping of Purpose with function head

The PAO user will be responsible for mapping of the purpose with the requisite function head and the DDO in whose books the amount will be adjusted.

1. PAO will navigate to "Manage Receipt Purpose" following the path : Home → Bharatkosh → Manage receipt Purpose

Bharatkosh	Manage Receipt Purpose
Budget Bharatkosh	Manage Payment Type
CAM Reports	Download Bharatkosh Scrolls
HSM Utility	Bifurcation Rule Master
National Pension System	Download Bharatkosh Challan
User Manuals	Manage Additional Charges

2. Two new pre-created purposes will be available

- (i) Refund of unspent balance for the current financial year for schemes under SNA SPARSH
- (ii) Refund of unspent balance for the previous financial year for schemes under SNA SPARSH

Manage Bharatkosh Purpose/Account				
Purpose List				
Purpose Status: All		Enter Purpose Keyword		
		Search	View All	Add New Purpose
Sr.No.	Purpose Description	Purpose Status	Payment Type Existed	Purpose Payment Mapping
1.	Test/Additional	Approved	False	
2.	Refund of unspent balance for previous financial year for schemes under SNA SPARSH	Pending	True	Add/View/Edit Payment Type Mapping
3.	Refund of unspent balance for the current financial year for schemes under SNA SPARSH	Approved	True	Add/View/Edit Payment Type Mapping
4.	Refund of unsp	Pending	True	Add/View/Edit Payment Type Mapping
5.	Hostel Fee	Pending	True	Add/View/Edit Payment Type Mapping
6.	transit 261023	Pending	True	Add/View/Edit Payment Type Mapping
7.	Interest receipt	Returned	False	
8.	sale of scrap material	Pending	False	
9.	Receipt Under Right to Information Act, 2005	Approved	False	
		Approved	False	

- PAO will click on "Edit" to capture the mode of payment and whether the purpose should be available to users with registered login ID only.

Manage Bharatkosh Purpose/Account

Purpose List

Purpose Status: All Enter Purpose keyword **Search** **View All** **Add New Purpose**

Sr.No.	Purpose Description	Purpose Status	Payment Type Existed	Purpose Payment Mapping	Edit
1.	TestAdditional	Approved	False		View
2.	Refund of unspent balance for previous Financial Year for schemes under SNA SPARSH	Pending	True	Add/View/Edit Payment Type Mapping	Edit
3.	Refund of unspent balance for the current Financial Year for schemes under SNA SPARSH	Approved	True	Add/View/Edit Payment Type Mapping	View

Add/Edit Purpose

Nature of Receipt(Purpose):

Depositor Category: Individual Corporates/Commercial Undertakings
 NGO/Societies Ministry/Department
 Public Sector Undertaking Autonomous body

Mode of Receipt:

 Is Payment type Available

Is this the LOBA Purpose
 Is this the POS Purpose

Update **Back**

- PAO will click on the "Add/Edit/View Payment Type Mapping" to capture the payment frequency and preferred currency. Separate mapping to be done for each payment type.

Manage Bharatkosh Purpose/Account

Purpose List

Purpose Status: All Enter Purpose keyword **Search** **View All** **Add New Purpose**

Sr.No.	Purpose Description	Purpose Status	Payment Type Existed	Purpose Payment Mapping	Edit
1.	TestAdditional	Approved	False		View
2.	Refund of unspent balance for previous Financial Year for schemes under SNA SPARSH	Pending	True	Add/View/Edit Payment Type Mapping	Edit
3.	Refund of unspent balance for the current Financial Year for schemes under SNA SPARSH	Approved	True	Add/View/Edit Payment Type Mapping	View
4.	Purchase of Map	Pending	True	Add/View/Edit Payment Type Mapping	Edit
5.	Hostel Fee	Pending	True	Add/View/Edit Payment Type Mapping	Edit

Add/Edit Purpose And Payment Type Mapping

Nature of Receipt(Purpose):*

Type Of Payment:

Frequency of Receipt:

(Window Limit if any) From Date:

To Date:

Currency Type	Lower Limit	Upper Limit	Whether INR Equivalent To Be Received
<input type="checkbox"/> Euro Member Countries	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="checkbox"/> Special Grant Fund	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="checkbox"/> Budget Support	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="checkbox"/> Subsidy Grant	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="checkbox"/> B.S. Other	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>

Bridge Funding
 To available to PEO

Payment Type	Frequency	From Date	To Date	Departments	Edit Mapping
9170-Rank/Poste de l'habiter de l'habiter (R1243) -MSP/MS/C1301	No Restriction				Edit
9170-Kontribusi Bantuan Sekolah Menengah (N0531) -346701901301-01	No Restriction				Edit
9170-Rank/Poste de l'habiter de l'habiter (R1243) -MSP/MS/C1301	No Restriction				Edit

5. The user will click on the "Ministry Purpose Mapping" hyperlink to map the function head and DDO

PAO Account List

Enter PAO Account No keyword

Sr.No. PAO	Bank	Account No.	IFSC Code	FFPB Account No.	FFPB IFSC Code	RBI Account No.	RBI IFSC Code	Ministry Purpose Mapping	Edit
1.	PAO cum PAO (External Affairs), N. Delhi	STATE BANK OF INDIA	11084278820	SBIN0006491	35267873132	5510004256	10596701002	RB1607459A04	<input type="button" value="Ministry Purpose Mapping"/> <input type="button" value="Edit"/>

6. On clicking the hyperlink, the following screen will open

Add/Edit Purpose Ministry Account Mapping

PAO :*

Nature of Receipt(Purpose):*

Select/Unselect All DDO

DDO :*

211768 - SR. J. O. PR. A. O. MINISTRY OF H.R.D

211761 - PRINCIPAL, WESTERN REGIONAL LANGUAGE CENTRE

200930 - PAO, Ministry of H.R.D, Dept. of Higher Education

211759 - PRINCIPAL, EASTERN REGIONAL LANGUAGE CENTRE

211767 - ACCOUNTS OFFICER, DEPTT. OF EDUCATION

211753 - PRINCIPAL, SOUTHERN REGIONAL LANGUAGE CENTRE

211755 - REGIONAL OFFICER, CENTRAL HINDI DIRECTORATE

211763 - UNDER SECRETARY (CASH)

211754 - PRINCIPAL, NORTHERN REGIONAL LANGUAGE CENTRE

211760 - PRINCIPAL, URDU TEACHING & RESEARCH CENTRE (CIIL)

211772 - PRINCIPAL, URDU TEACHER & RESEARCH CENTRE

211756 - DY.DIR. (L) CENTRAL HINDI DIRECTORATE

211765 - SR. ACCTTS OFFICER, SCHOLARSHIP

211764 - DDO, COMMISSION FOR SCIENTIFIC & TECH. TERMINOLOGY

211766 - JR. ADMIN. OFFICER, CENTRAL HINDI DIRECTORATE

211758 - ASSTT. DIR., CENTRAL HINDI DIRECTORATE

211771 - ASSTT. DIR., NORTH EASTERN REGIONAL LANGUAGE CENTRE

211752 - ASSTT. DIR., (ADMIN) CENTRAL INSTI. OF INDIAN LANGUAGES

Type Of Payments:

Grant No:

Category:

Head Of Account:

Object Head:

Additional Charges:
 GST
 IGSTRKTYNETWORKSERVICES

- The PAO will select the purpose – “Refund of unspent balance for the current financial year for schemes under SNA SPARSH” OR “Refund of unspent balance for the previous financial year for schemes under SNA SPARSH” to map the desired DDO and Head of Account.

Add/Edit Purpose Ministry Account Mapping

PAO : * 211761 - PAO (Secondary Education)

Nature of Receipt(Purpose): * --Select--

Refund of unspent balance for the current financial year for schemes under SNA SPARSH

Refund of unspent balance for previous financial year for schemes under SNA SPARSH

DDO : *

111733 - PRINCIPAL, SOUTHERN REGIONAL LANGUAGE CENTRE

211766 - JR. ADMN. OFFICER, CENTRAL HINDI DIRECTORATE

- All Centrally Sponsored Schemes mapped to the given Controller will be available as a payment type under newly created purposes. A separate payment type has been created for each component – SCP, TSP & General for each CSS to enable the end user to identify the correct head of account under which the unspent balance is to be refunded.

PAO : * 211761 - PAO (Secondary Education)

Nature of Receipt(Purpose): * Refund of unspent balance for the c

DDO : *

Select / Unselect All DDO

211765 - SR.A.O. PR.A.O. MINISTRY OF H.R.D

111761 - PRINCIPAL, WESTERN REGIONAL LANGUAGE CENTRE

200950 - PAO, Ministry of H.R.D. Deptt. of Higher Education

111759 - PRINCIPAL, EASTERN REGIONAL LANGUAGE CENTRE

211767 - ACCOUNTS OFFICER, DEPTT. OF EDUCATION

111753 - PRINCIPAL, SOUTHERN REGIONAL LANGUAGE CENTRE

211755 - REGIONAL OFFICER, CENTRAL HINDI DIRECTORATE

211763 - UNDER SECRETARY (CASH)

111752 - PRINCIPAL, NORTHERN REGIONAL LANGUAGE CENTRE

111760 - PRINCIPAL, URDU TEACHING & RESEARCH CENTRE, (CIIL)

211772 - PRINCIPAL, URDU TEACHER & RESEARCH CENTRE

111756 - DY.DIR.(L), CENTRAL HINDI DIRECTORATE

211765 - SR. ACCTS OFFICER, SCHOLARSHIP

211764 - DDO, COMMISSION FOR SCIENTIFIC & TECH. TERMINOLOGY

211766 - JR. ADMN. OFFICER, CENTRAL HINDI DIRECTORATE

111758 - ASSTT. DIR., CENTRAL HINDI DIRECTORATE

211771 - ASSTT. DIR., NORTH EASTERN REGIONAL LANGUAGE CENTRE

11752 - ASSTT. DIR., (ADMN.) CENTRAL INSTT. OF INDIAN LANGUAGES

Type Of Payment: * --Select--

Grant No: *

Category: *

Head Of Account: * --Select--

Object Head: * --Select--

Additional Charges:

GST

IGSTRNTRNETWORKSERVICES

- The PAO will select the desired payment type, their budgetary grant and map the requisite function head and DDO against the selected payment type. After filling in the details, PAO will click on “Add Purpose Ministry Account Mapping” to add the mapping.

Add/Edit Purpose Ministry Account Mapping

PAO : * 911741 - PRINCIPAL, Secondary Education

Nature of Receipt(Purpose): * Refund of unspent balance for the

Select/UnSelect All DDO

DDO : *

- 211709 - SR A/O, P.K.A CL. MINISTRY OF P.E.D
- 111760 - PRINCIPAL, URDU TEACHING & RESEARCH CENTRE, (C.I.I)
- 111761 - PRINCIPAL, WESTERN REGIONAL LANGUAGE CENTRE
- 111773 - PRINCIPAL, URDU TEACHER & RESEARCH CENTRE
- 200595 - PAO, Ministry of H.R.D, Dept. of Higher Education
- 211758 - D.D.IA.(I), CENTRAL HINDI DIRECTORATE
- 211759 - PRINCIPAL, PARIYAN REGIONAL LANGUAGE CENTRE
- 211765 - BRACETS OFFICER, SCHOLARSHIP
- 211767 - ACCOUNTS OFFICER, DEPT. OF EDUCATION
- 211764 - DDO, COMMISSION FOR SCIENTIFIC & TECH. TERMINOLOGY
- 111750 - PRINCIPAL, SOUTHERN REGIONAL LANGUAGE CENTRE
- 211756 - JR. ADMN. OFFICER, CENTRAL HINDI DIRECTORATE
- 111755 - REGIONAL OFFICER, CENTRAL HINDI DIRECTORATE
- 111758 - ASSTTDIR, CENTRAL HINDI DIRECTORATE
- 111763 - UNDER SECRETARY (CASH)
- 311771 - ASSTTDIR, NORTH EASTERN REGIONAL LANGUAGE CENTRE
- 111758 - PRINCIPAL, NORTHERN REGIONAL LANGUAGE CENTRE
- 111752 - ASSTTDIR, (ADMN), CENTRAL INSTT. OF INDIAN LANGUAGES

Type Of Payment: * 9170-Rashtriya Uchhata: Shiksha

Grant No: * 028

Category: * 5-VOTED

Head Of Account: * 3301061013302-RASHTRIYA UC

Object Head: * 70-DEDUCT RECOVERIES

Additional Charges: GST INSTITUTE NETWORK SERVICES

10. Once the function head and DDO has been mapped, the purpose shall be approved by the Principal Accounts Office. The user will navigate to "Manage Receipt Purpose" following the path : Home → Bharakosh → Manage Purpose

BharatKosh	Manage Receipt Purpose
Budget	Manage Purpose
CAM Reports	Manage Payment Type
Finance Accounts	Bifurcation Rule Master
User Manuals	Manage Additional Charges

Demo121222		Individual	Online	N	Approved	paspower	12/12/2023 (12:44:24 PM)	Return
Function Head	PAO Name	DDO Name	Payment Type	Frequency	Currency	Login Required	Current Status	Mapping Action Item
30490119010000-HOUSE BUILDING ADVANCES	PAO (Sectt.), Ministry of Power, New Delhi	APPELLATE TRIBUNAL FOR ELECTRICITY, NEW DELHI-SECTION OFFICER, MINISTRY OF ENERGY/DEPT. OF POWER, SHRAH SHAKTIBHAWAN, NEW DELHI.	None	No Restriction	INR	N	Approved	Return

(2) The steps to be followed by States for depositing the unspent balance through Bharatkosh are detailed as under:

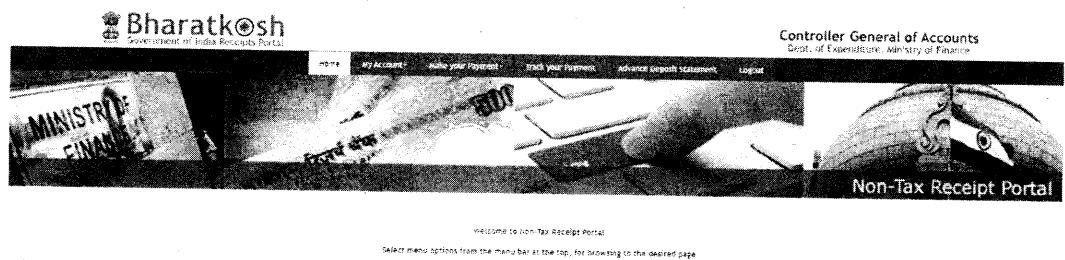
1. The SNA/ State user shall go to <https://bharatkosh.gov.in/NTRPHome/Index> and go to the menu – Login/Register.



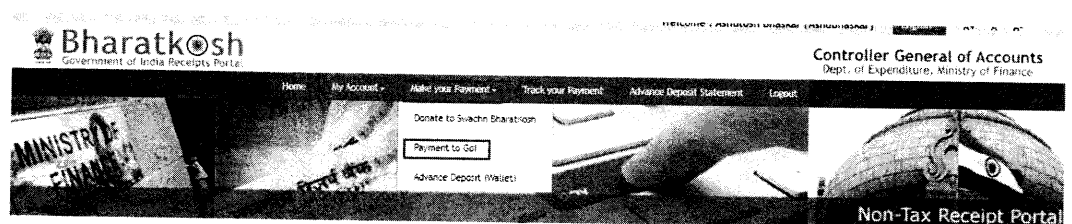
2. If the user has a registered Bharatkosh account, they will enter the username and password and click on "submit" button to login

- If the user does not have a registered Bharatkosh login ID, they will have to create one using the "New User" hyperlink. The detailed guidelines for creation of new account is detailed in annexure A

- On successful login on Bharatkosh, the following screen will open



- The user will click on the "Make Payment" dropdown and select "Payment to GoI"



- On clicking, the following screen will open

Payment Purpose

Depositor's category: Individual

Purpose:

Amount: INR 0

Payment Frequency/Period: 2023-2024

Remarks: Remark

Text shown in Captcha is case-sensitive

Type the text shown as per the image above:

Add

7. The user will click on the highlighted icon to select the Ministry/ Department and the purpose

Payment Purpose

Depositor's category: Individual

Purpose:

8. On clicking the icon, the following pop-up will open

Search Purpose

Ministry: Administration of UT of Ladakh

Purpose:

Please select the appropriate Ministry from the drop down menu, to search the Purpose of your choice

Search Clear

9. The user will select the Ministry/ Department from the dropdown to whom the unspent balance is to be returned and search for the purpose – Refund

of unspent balance for the current financial year for schemes under SNA SPARSH OR Refund of unspent balance for the previous financial year for schemes under SNA SPARSH as the case may be.

10. **All Heads of Account that are mapped to the CSS will be added as a payment type. The user has to carefully select the purpose based on the head of account under which the unspent balance is being refunded.**

11. The name of the purpose will appear in form of a hyperlink. The user will select the purpose for payment by clicking on the hyperlink. On selecting the purpose, the following form will open where the purpose, payment type, PAO and DDO will be pre-filled based on the purpose selected.

The screenshot shows a web form titled "Payment Purpose" with the following fields and values:

- Depositor's category: Individual
- Purpose: Refund of unspent balance for the current Financial Year for schemes under SNA SPARSH(HIG)
- Payment Type: 9170-Rashtriya Uchhatar Shiksha Abhiyan (RUSA)-3601067893301-SC
- Ministry: HIGHER EDUCATION
- Pay & Account Office (PAO): 011751 - PAO (Secondary Education & Higher Education)
- Drawing & Disbursing Office(DDO): 211753 - UNDER SECRETARY(CASH)
- Amount: INR 0
- Payment Frequency /Period: No Restriction
- Remarks: Remark

At the bottom, there is a CAPTCHA section with the text "Type the text shown as per the image above:" and a CAPTCHA image. An "Add" button is located at the bottom right of the form.

12. The user will fill the amount to be remitted, enter the SLS name and code (linked to the CSS) in the remarks to enable the Ministry/Department to identify the State which has remitted the unspent balance. After filling in the details, the user will click on the "Add" button

Payment Purpose

Depositor's category: Individual

Purpose: Refund of unspent balance for the current Financial Year for schemes under SNA SPARSH(HIG

Payment Type: 9170-Rashtriya Uchhatar Shiksha Abhiyan (RUSA)-3601067893301-SC

Ministry: HIGHER EDUCATION

Pay & Account Office (PAO): 011751 - PAO (Secondary Education & Higher Education)

Drawing & Disbursing Office(DDO): 211763 - UNDER SECRETARY(CASH)

Amount: INR 1000
RUPEES ONE THOUSAND ONLY

Payment Frequency /Period: No Restriction

Remarks: Unspent balance refunded for MZ XXX

25 Character Left

Use CAPTCHA or Get a new Captcha

Text shown in Captcha is case sensitive

Type the text shown as per the image above: Us DC9M

Add

13. On clicking "Add", the following table will be displayed. If the user is okay with the details, they will click on "Next". If they wish to change the details, they may click on the "delete" icon and make fresh selection.

Ministry	Purpose	PAO	DDO	Amount	Payment Period / Frequency	Delete
HIGHER EDUCATION	Refund of unspent balance for the current Financial Year for schemes under SNA SPARSH(HIGHER EDUCATION) 9170-Rashtriya Uchhatar Shiksha Abhiyan (RUSA)-3601067893301-SC	011751 - PAO (Secondary Education & Higher Education)	211763 - UNDER SECRETARY(CASH)	1000.00	No Restriction	

Next

14. On clicking "Next", the following page will open where the user will fill in the depositor details and select the mode through which they wish to return the unspent balance.

Depositor's Details

Name: Mr. [v]

Address Line 1:

Address Line 2:

Country: INDIA [v]

State: --Select-- [v]

District: --Select-- [v]

City:

Pincode/Zipcode:

TAN:

TIN:

Mobile Number: INDIA(+91) [v]

Email:

Back

Next

15. Name, email ID and mobile number will be pre-filled based on the details entered while creating the Bharatkosh ID. The user will fill in the address and select the desired mode of payment and click on "Next".
16. On clicking "Next" the user will reach the confirmation page on Bharatkosh. If the details are found to be satisfactory, the user will click on the "confirm" button. If the user wishes to edit the details, they will click on the "Back" button to make changes.

Payment Mode Online

Depositor's Details

Name	Sandeep		
Address 1	6	Address 2	Central
City	Central	District	
State	DELHI	Country	INDIA
Pincode/Zipcode	110001	Email	health@bharatkosh.gov.in
Mobile No. (+91)	7542896357		
TAN		TIN	

Payment Details

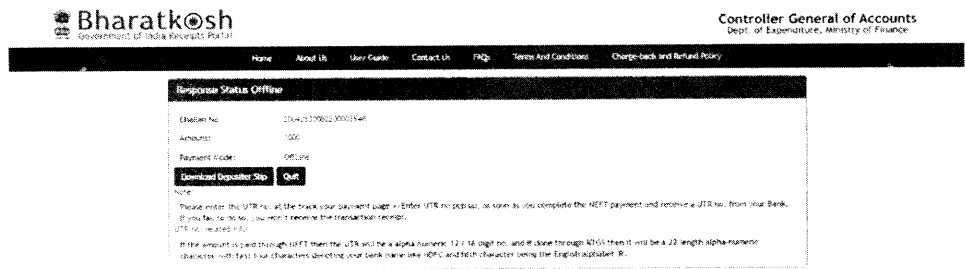
Sr. No.	ADDRESS	PO Name	DDO Name	Purpose and Payment Type	Payment Period / Frequency	Amount in INR
1	PO-Delhi, Ministry of Power, New Delhi(110001)	APPELATE TRIBUNAL FOR ELECTRICITY, NEW DELHI(110001)		Deposit of interest earned on unpaid balance(PAYEE: 5970094) Central Nodal Agency.	One Time	1500
				Rs. one thousand five hundred only.		Total: 1500

Back

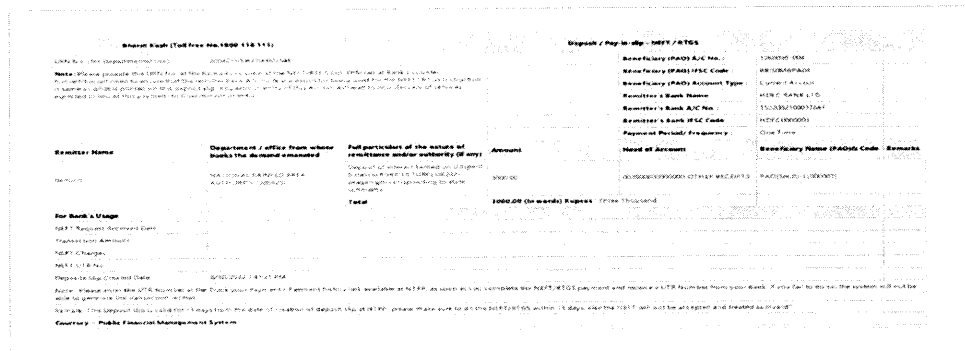
Confirm

17. If the selected mode of payment is offline (NEFT/RTGS): on clicking the

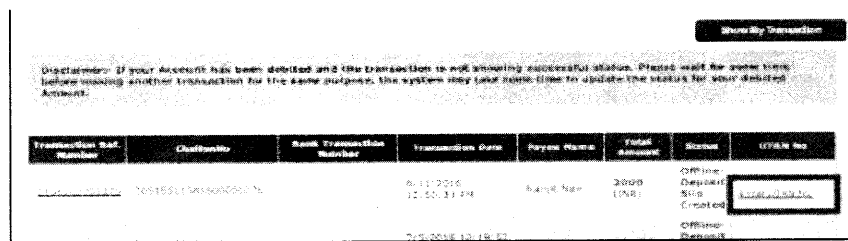
"confirm" button, a deposit slip will be available for download.



Sample deposit slip:



18. For payments through NEFT/RTGS mode, user will login on Bharatkosh, go to the track your payment menu and update the UTR against the deposit slip generated.












19. If the selected mode of payment is online (Net Banking/ Debit Card/ Credit Card/ UPI): on clicking the "confirm" button, the user will be redirected to the payment gateway page. The user will select the desired mode and make payment

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

Payment through RuPay Credit Card and UPI mode is available through Kotak Bank, HDFC Bank, SBI ePay and Bank of Baroda

 Success Rate 100 %	 Success Rate 86 %	 Success Rate 3 %	 Success Rate 0 %	 Success Rate 0 %	 Success Rate 0 %
 Success Rate 0 %	 Success Rate 0 %	 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

Enter the letter shown  

After you click on 'Pay' button, you will be redirected to a secure gateway. After completing the payment you will be redirected back.

Note: Please Wait and do not Press Back or Refresh button of your browser while your transaction is being processed.

Disclaimer In case you do not receive transaction status as success or failure after completing all steps in payment process, then wait for 30 minutes and check the status of the transaction using the "track your payment" link on Bharatkosh home page. If the status of your transaction is shown as FailRef, then proceed to reinitiate a transaction for same purpose again. In case the amount is debited from your account for the FailRef case, then you can expect the refund to be credited to your account in 3-5 working days.

I acknowledge and confirm that I have read and agree to the Terms And condition.

Creation of new registered ID on Bharatkosh

1. If the user does not have a registered Bharatkosh login ID, they will have to create one using the "New User" hyperlink.

Login

User Name

Password

JDzjWH Get a new Captcha
Text shown in Captcha is case-sensitive

Type the text shown as per the image above

Captcha

Submit

[New User](#)

[Forgot Password](#)

2. On clicking "New User" hyperlink, a form will open where the user will enter the mobile number, email ID and captcha and click on "Send OTP" button

User Registration

mobile NO : IN(+91) ✓

Email Id :

JKQFq? Get a new Captcha

Enter security code : *

(Text shown in Captcha is case-sensitive)

Send OTP

3. On clicking "Send OTP", the following screen shall open where the user will key-in the OTP received on the entered email ID and mobile number and click on "verify" button

User Registration

Mobile No : INDIA(+91) [Redacted]

Email Id : [Redacted]

gGcA7PK [Get a new Captcha]

Enter security code :*

(Text shown in Captcha is case-sensitive)

OTP expires in :9 Minutes, 55 Seconds

You will receive an OTP on your mobile no. After receiving OTP and verifying it here, please create a Username and password

Enter OTP Code:*

Verify Total allowed Attempts:0

4. On successful verification, the following form will open wherein the user will have to fill in the details

User Registration

Mobile No : INDIA(+91) [Redacted]

Email Id : [Redacted]

NEFT Based Transaction

Depositor's category:* --Select--

Select Controller* A.G. (AUDIT) DELHI

First Name *

Last Name :

User Name:*

Password:* Password
(Password must contain minimum 8 characters and maximum 13 characters. Password should contain atleast one lower case alphabet, one upper case alphabet, one numeral and one special character like [!@#%&*])

Confirm Password:* ConfirmPassword

Organization Name

Company Identification No.

TAN

Submit Reset

5. If the user wishes to make payment through NEFT/RTGS mode, they will have to click on the checkbox and fill the details of the account from which the amount will be debited.

6. The user will select the depositor category from dropdown at their discretion

User Registration

Mobile No.: (INDIA(+91)) [REDACTED]

Email Id: [REDACTED]

NEFT Based Transaction:

Depositor's category: --Select--

Select Controller: Individual
Corporates / Commercial Undertakings
NGO / Societies
Ministry / Department
Public Sector Undertaking
Autonomous body

First Name: *

Last Name: *

User Name: *

7. After filling in the details, the user will click on the "Submit" button

User Registration

Mobile No.: (INDIA(+91)) [REDACTED]

Email Id: [REDACTED]

NEFT Based Transaction:

Depositor's category: Individual

Select Controller: CIVIL AVIATION & TOURISM

First Name: [REDACTED]

Last Name: [REDACTED]

User Name: [REDACTED] User is available

Password: *
(Password must contain minimum 8 characters and maximum 15 characters. Password should contain atleast one lower case alphabet, one upper case alphabet, one numeral and one special character like [a-zA%*!@])

Confirm Password: *

Organization Name

Company Identification No.

TAN

8. On successful submission, the following message will be displayed

Success! User has been registered successfully

NOTIFY

User Registration

Mobile No :

Email id : *

 [Get a new captcha](#)

Enter security code : *

(Text shown in Captcha is case-sensitive)

Send OTP

F. No. 1(27)/PFMS/2020
Government of India
Ministry of Finance
Department of Expenditure
PFMS Division

North Block
New Delhi, 16th January, 2024

OFFICE MEMORANDUM

Subject: “Just-in-Time” release of Centrally Sponsored Schemes (CSS) funds through SNA SPARSH model – procedure for return of unspent balances lying in the SNA accounts and State Treasury - reg.

Attention is invited Para 3(v) of DoE’s OM No. 1(27)/PFMS/2020 dated 13th July, 2023 which states that –

“Upon on boarding of a scheme onto SNA- SPARSH platform, the State Government shall close all the SNA accounts pertaining to the scheme and return the Central share of unspent balance lying in the SNA accounts to the Consolidated Fund of India (CFI). Similarly the State share of unspent balance in the SNA accounts should be returned to the Consolidated Fund of the State. Further, the central share under the scheme lying in State treasury should also be returned to the CFI. Detailed procedure for calculation and return of the unspent amount will be issued separately.”

2. In compliance with the aforesaid provision of DoE’s guidelines dated 13th July, 2023, following Standard Operating Procedure (SoP) is issued for return of unspent scheme funds lying in the SNA account and the State treasury. This SoP is applicable to all the Centrally Sponsored Schemes (CSS) notified by the Department of Expenditure (DoE) under SNA-SPARSH model.

3. For each State Linked Scheme (SLS), the SNA concerned shall trifurcate the total funds released by the State treasury to the SNA account from 1st April, 2021 into Central share, State share and Top up.

4. The total funds available in the SNA account shall also be trifurcated into Central share, State share and Top up in the same proportion in which these funds were released to the SNA account. For example –

Central share of funds released to the SNA account since 1 st April, 2021	Say ‘A1’
State share of funds released to the SNA account since 1 st April, 2021	Say ‘B1’
TOP UP released to the SNA account since 1 st April, 2021	Say ‘C1’
Total Funds Released to the SNA account since 1 st April, 2021 to till date	$D1 = A1 + B1 + C1$
SNA account balance as on date	Say ‘S’
Central share of funds in the SNA account as on date	$X1 = S * A1 / D1$
State share of funds in the SNA account as on date	$Y1 = S * B1 / D1$
TOP UP share of funds in the SNA account as on date	$Z1 = S * C1 / D1$

5. The State Government shall assess the pending and due Central share (say X2), State share, and TOP UP yet to be released by the State treasury to the bank account of SNA.
6. SNA shall calculate the total Central share of funds (say X) to be remitted from the SNA account to the Consolidated Fund of India (CFI) by taking into account the Central share of funds in the SNA account as on date (X1) and the pending central share of scheme funds lying in the State treasury (X2), i.e., $X = X1 + X2$.
7. The Central share of funds 'X' as calculated above shall be further bifurcated into funds pertaining to 2023-24 and funds pertaining to financial years prior to 2023-24. In bifurcating the funds, State will apply the First in First Out (FIFO) principle, i.e. funds received in the SNA account are utilized as they are received. For example, if the amount 'X' is more than the central share released by the Department in 2023-24 (say F), then 'F' will be the central share of funds pertaining to 2023-24 and 'X-F' will be the central share of funds pertaining to previous financial years. Alternatively, if amount 'X' is less than 'F', then 'X' will be the Central share of funds pertaining to 2023-24 and that pertaining to previous years will be 'NIL'.
8. The calculations as per (3) - (7) above as prepared by the SNA shall be verified by the Finance Department of the State Government concerned and thereafter by Ministry/Department concerned of GoI.
9. After the calculations have been verified and accepted by the Ministry/Department and if the SNA account balance 'S' is sufficient to refund the total Central share of funds 'X', i.e., if $S > X$, the SNA shall –
 - i. Return the Central share of unspent balance pertaining to 2023-24 lying in the SNA account to the Consolidated Fund of India through the Bharatkosh Portal of PFMS. The purpose of refund shall be named 'Refund of unspent balance for the current financial year for schemes under SNA SPARSH' on Bharatkosh Portal of PFMS.
 - ii. Return the Central share of unspent balance pertaining to financial years prior to 2023-24 lying in the SNA account to the Consolidated Fund of India through the Bharatkosh Portal of PFMS. The purpose of refund shall be named 'Refund of unspent balance for previous financial years for schemes under SNA SPARSH' on Bharatkosh Portal of PFMS.
 - iii. Return the remaining amount, i.e. $S - X$, to the Consolidated Fund of the State.
10. If $S < X$, the State Government shall transfer funds to the tune of 'X-S' to the SNA account to enable SNA to refund the Central share of funds as per (9) above.
11. Program Division and PAO users can use Bharatkosh reports in PFMS to verify SLS wise amount remitted by SNA. Ministry/Department should ensure that the unspent balance lying in SNA bank account is remitted back to CFI through Bharatkosh only and as per the amount verified and accepted by the Ministry/Department.

12. Accounting entries by PAOs:

- i. The refund of unspent balances for the current financial year shall be recorded as a reduction of expenditure below the major head '3601- Grants-in-aid to State Governments' or '3602-Grants-in-Aid to Union Territory Governments with Legislature' as the case may be.
- ii. The refund of unspent balances of previous years shall be adjusted under a separate minor head 'Deduct - Recovery of unspent balance of grant-in-aid from State/U.T, Governments' (Code '913') below the major head '3601- Grants-in-aid to State Governments' or '3602-Grants-in-Aid to Union Territory Governments with Legislature' as the case may be.

13. After the completion of aforesaid procedure, the State Government concerned shall close the SNA account, associated zero balance accounts and the associated holding account.

14. This issues with the approval of competent authority.

Prateek k Singh
16/1/24

(Prateek Kumar Singh)

Director (PFC-I)

011-23094961

E-mail: prateeks.98@gov.in

To,

1. All Secretaries to the Government of India
2. Chief Secretaries/Principal Secretary (Finance)/Finance Secretary of all States/UTs
3. All Financial Advisors to the Government of India
4. All Pr. CCAs/CCAs of all Ministries/Departments

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