



GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
BUDGET BRANCH
NABANNA, HOWRAH

No. 507 -FB

Dated: 15.07.2025

NOTIFICATION

Subject: Refund of unspent balance lying in the SNA Bank Account to the Consolidated Fund of India and of the State upon on boarding of a State Linked Scheme onto SNA -SPARSH platform

The Government of India has introduced a revised procedure for fund flow under Centrally Sponsored Schemes (CSS) vide Office Memorandum No.1(27)/PFMS/2020 dated 13th July, 2023 through an alternative mechanism named **SNA-SPARSH** (Real-time System of Integrated Quick Transfers) by integrating Public Financial Management System (PFMS), IFMS and e-Kuber Platform of Reserve Bank of India, aims to enhance the monitoring of availability and utilization of funds released to the States under CSS in JIT mechanism and to minimize float.

In this regard, the Department of Expenditure (DoE), Ministry of Finance, Government of India, has issued guidelines vide Office Memorandum No.1(27)/PFMS/2020 dated 4th October, 2024 regarding implementation of 27 schemes through SNA-SPARSH Model and subsequently a list of 37 Centrally Sponsored Schemes to be implemented under SNA SPARSH vide Order No: F. No. 1 (27)/PFMS/2020 dated 10th June 2025.

Now, as per Para 3(v) of DoE's OM No. 1(27)/PFMS/2020 dated 13 th July, 2023 read with O.M. No. F. No. 1(27)/PFMS/2020 dated 16.01.2024, all CSS implementing departments whose schemes have already been onboarded onto the SNA-SPARSH platform are requested to:

1. Remit the **unspent Central share** lying in the concerned SNA bank account to the **Consolidated Fund of India (CFI)** through the **Bharatkosh Portal**.
2. Remit the **unspent State share** lying in the concerned SNA bank account to the **Consolidated Fund of the State** through the **GRIPS Portal**.
3. Close the respective SNA bank accounts and holding accounts related to the State Linked Schemes.

The procedure as detailed in O.M. No. F. No. 1(27)/PFMS/2020 dated 16.01.2024 issued by the Department of Expenditure, Ministry of Finance, Government of India is to be strictly followed for refund of unspent fund lying in the concerned SNA bank account to the Consolidated fund of India and of the State.

Some Additional important points regarding the refund of unspent balances upon onboarding of State Linked Schemes to the SNA-SPARSH platform are provided in the **Annexure** enclosed with this notification.

All concerned departments are requested to take necessary action in accordance with the above guidelines.

Additional Chief Secretary

Finance Department

Copy forwarded for information and taking necessary action to

1. The Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata-700001
2. The Directorate of Treasuries and Accounts, West Bengal, 8, Lyons Range, 2nd floor, Kolkata-1
3. The Addl. Chief Secretary/Principal Secretary/Secretary/Special Secretary/Joint Secretary to the CSS Implementing Department.
4. Group/Branch, Finance Department.
5. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, Old Khadya Bhawan, 3rd Floor (East Side), 11A, Mirza Ghalib Street, Kolkata-700087.
6. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, Old Khadya Bhawan, 2nd & 3rd Floor (West Side), 11A, Mirza Ghalib Street, Kolkata-700087.
7. The Treasury Officer.....Treasury
8. Shri Sumit Mitra, Network Administrator, Finance Department, for uploading this order in the Finance Department's Website.
9. Guard File.


Special Secretary
Finance Department
Budget Branch

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 X_2), 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 (X_1) and the pending central share of scheme funds lying in the State treasury (X_2), i.e., $X = X_1 + X_2$.
7. The Central share of funds ' X ' as calculated above shall be further bifurcated into funds pertaining to 2023-24 and funds pertaining to financial years prior to 2023-24. In bifurcating the funds, State will apply the First in First Out (FIFO) principle, i.e. funds received in the SNA account are utilized as they are received. For example, if the amount ' X ' is more than the central share released by the Department in 2023-24 (say F), then ' F ' will be the central share of funds pertaining to 2023-24 and ' $X-F$ ' will be the central share of funds pertaining to previous financial years. Alternatively, if amount ' X ' is less than ' F ', then ' X ' will be the Central share of funds pertaining to 2023-24 and that pertaining to previous years will be 'NIL'.
8. The calculations as per (3) - (7) above as prepared by the SNA shall be verified by the Finance Department of the State Government concerned and thereafter by Ministry/Department concerned of GoI.
9. After the calculations have been verified and accepted by the Ministry/Department and if the SNA account balance ' S ' is sufficient to refund the total Central share of funds ' X ', i.e., if $S > X$, the SNA shall –
- i. Return the Central share of unspent balance pertaining to 2023-24 lying in the SNA account to the Consolidated Fund of India through the Bharatkosh Portal of PFMS. The purpose of refund shall be named 'Refund of unspent balance for the current financial year for schemes under SNA SPARSH' on Bharatkosh Portal of PFMS.
 - ii. Return the Central share of unspent balance pertaining to financial years prior to 2023-24 lying in the SNA account to the Consolidated Fund of India through the Bharatkosh Portal of PFMS. The purpose of refund shall be named 'Refund of unspent balance for previous financial years for schemes under SNA SPARSH' on Bharatkosh Portal of PFMS.
 - iii. Return the remaining amount, i.e. $S-X$, to the Consolidated Fund of the State.
10. If $S < X$, the State Government shall transfer funds to the tune of ' $X-S$ ' to the SNA account to enable SNA to refund the Central share of funds as per (9) above.
11. Program Division and PAO users can use Bharatkosh reports in PFMS to verify SLS wise amount remitted by SNA. Ministry/Department should ensure that the unspent balance lying in SNA bank account is remitted back to CFI through Bharatkosh only and as per the amount verified and accepted by the Ministry/Department.

12. Accounting entries by PAOs:

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

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

14. This issues with the approval of competent authority.

Prateek k Singh
16/11/24
(Prateek Kumar Singh)

Director (PFC-I)

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To,

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

Copy to:

1. Controller General of Accounts
2. Addl CGA, PFMS, O/o CGA

Some additional points need to be considered for refund of unspent balance lying in the SNA Account to the Consolidated Fund of India and of the State upon on boarding of a State Linked Scheme onto SNA - SPARSH platform

For refund of unspent balance lying in the SNA Bank Account to the Consolidated Fund of the India and of the State upon on boarding of a State Linked Scheme onto SNA - SPARSH platform, the Standard Operating Procedure explained in OM dated 16-01-2024 issued by the DoE, MoF, GoI is to be followed. However, the following additional points also need consideration.

1. Ensure that all the Central Share received from the GoI has been transferred to the SNA Account along with matching State Share or has been duly refunded to the GoI. No fund is lying with State Treasury (neither with FD nor in any Deposit Account with any Treasury) or with any child agency in any bank account.
2. Ensure that the limit distributed to any agency down the ladder through PFMS under SNA Model has been withdrawn so that no further payment from SNA Bank Account is possible.
3. Ensure that fund transferred to any holding account has been duly deposited for the purpose for which it was transferred or has been credited back to SNA Account.
4. Ensure that interest credited upto date has been duly remitted to the Consolidated Fund of India through Bharatkosh Portal and to the Consolidated Fund of the State through GRIPS portal.
5. For calculation of respective share of Central and State in the fund lying in SNA Bank Account, the procedure explained in the said OM may be followed provided that there is no advance release of State Share in anticipation of receipt of Central Share. **If advance state share has been released, the same is to be refunded first.**
6. For both the Central & State Share, amount to be refunded is to be divided into two parts viz. relating to Current F.Y. and relating to previous F.Y(s) assuming funds have been flown out of SNA Account following First in First Out principle.
7. Before actual refund, the Scheme implementing Department may send proposal in e-Office file to the Finance Department for concurrence. The file must contain the detail calculation (in Green Note or in CP side with proper referencing). The proposal should specify the Head(s) of Account for refund of state share (including Top up if any) of unspent balance in SNA Account. In this regard FD Memo No. 3724-F Dated 10th May, 2007 may be consulted. Fund released under General, SC or ST component may be refunded under General Head.
8. After concurrence of Finance Department, the Scheme implementing department will seek Concerned Ministry's approval.
9. On approval of the concerned Ministry, the Central Share of unspent balance in SNA Account to be refunded to the Consolidated Fund of India through Baratkosh Portal through PFMS showing refund under two parts viz. relating to Current F.Y. and relating to previous F.Y(s). Similarly, State Share of unspent balance in SNA Account to be refunded to the Consolidated Fund of the State through GRIPS Portal under appropriate head(s) of Account.
10. After completion of the refund, the Scheme implementing Department will close the SNA Bank Account and all holding account opened at any level and inform this office and Gr-T of the Finance Department mentioning details of refund (Share type, Amount Refunded, Date of refund, Challan No etc.) along with a certificate from the State Scheme Manager that the SNA Account and all the holding account relating to the scheme has been closed.