Government of West Bengal
Finance Department, eGovernance Group,
NABANNA, HOWRAH – 711102

Memo. No. 80-F(eGOV)   Date:06/01/2025

MEMORANDUM

Subject: Introduction of SNA-SPARSH/JIT mechanism for release of funds under Centrally Sponsored Schemes (CSS)

PFMS Division of Department of Expenditure under the Ministry of Finance, **Government of India proposed SNA-SPARSH or "Just-in-Time" release of funds under Centrally Sponsored Schemes (CSS)** through e-Kuber platform of Reserve Bank of India (RBI) vide letter no **F. No. I(27)/PFMS/2020 dated 13th July, 2023** in place of existing SNA(Single Nodal Agency) BANK System comprising one central SNA Account and "zero balance" subsidiary accounts for down the ladder Agencies introduced vide order no F. No. I(13)PFMS/FCD/2020dated 23.03.2021.

The main objective of this model is to retain liquidity in the respective consolidated funds of the Centre and the State and the CSS fund will be released just in time when the payment is to be made to the beneficiaries/vendors without any transfer of such fund to any Bank Account or to any Deposit Account of the State.

As per the mandate of the proposed SNA - SPARSH, the Finance Department, Government of West Bengal introduces a new modality called SNA-SPARSH/Just in Time (JIT) for the state.

NIC West Bengal as SI of WBIFMS is developing a separate **Just-in-Time** (JIT) system. The url for the SNA-SPARSH(JIT) application is http://ifms.wb.gov.in/wbjit/login

The salient points as regards introduction and implementation of the "**Just-in-Time" modality for release of Centrally Sponsored Schemes (CSS) funds** are as explained bellow:

1. The State Government shall open SLS wise drawing accounts for each CSS Scheme in RBI. Before opening of drawing account for any SLS, the State Government and the Ministry/Department concerned of Government of India shall ensure that the Centre-State fund sharing ratio is uniform under all components of that SLS.
2. Upon on boarding of a scheme onto SNA-SPARSH/JIT platform, the State Government will issue the modalities for all the existing SNA accounts pertaining to the schemes operating under that format.
3. In any financial year, the Ministries/Departments of GIO will create a '**mother sanction**' for a CSS in PFMS for a State which would be available in the State JIT System. The 'mother sanction' will define State wise drawing limit approved by the Ministry/Department for that CSS. The mother sanction may be modified by the concerned Ministry.
4. The SNA and the Implementing Agencies (IAs) down the ladder shall be registered in State Integrated Financial Management Information System (WBIFMS).
5. Every CSS Scheme shall have a Scheme Manager(SM). Based on the mother sanction limit as defined above, the SM will propose Head of Account (HoA) (mapped with each SLS scheme) wise fund requirement to the Group N (Budget) of Finance Department.
6. On approval by Group N, the same HoA wise limit would be considered as the ceiling balance released by the Finance Department from the budget of the concerned HoA for any particular Financial Year and the concerned Scheme Manager, based on the released amount would set virtual drawal limit for the Agency Administrators (Admin) just below it, who in turn, will define drawal limit for the Agencies below them.

7. Whenever the SNA/IAs are to make payment to vendors/beneficiaries, the SNA/IA will generate in WBIFMS one or more Fund Transfer Order (FTO) maximum up to the virtual limit already provided to them as stated in Step 6 above.

8. State Scheme Manager(SSM) will have to map the Parent Agency with the concerned DDO before distributing the drawing limits to them. In the similar manner respective scheme Admins down the line would have to map the Agencies below them with the respective DDOs. The concerned Treasury will get automatically tagged as the DDOs are already mapped with a Treasury.

9. The fund Transfer Orders (FTO) prepared by the Agencies/SNAs would reach the DDO to whom they are mapped and start accumulating in the inbox of the DDO, for actual drawal from the Treasury, subject to the maximum virtual limit allotted under each CSS Head as mentioned above (point 6).

10. The concerned DDO would submit the CSS bill(s) (prepared by consolidating the FTOs submitted by attached Agencies) along with all sub-vouchers to their respective Treasury for payment (District or Sub Division Treasuries where they are presently operating) after thorough scrutiny of the propriety of payments and all other statutory requirements.

11. On approval of a payment order for these SNA-SPARSH bills by the local Treasury, after Mandate Shortlist, it would automatically be pushed to a Cyber Treasury, created vide order no 9(e-Gov) dated 02.01.2025.

12. As per the mandate of GoI and PFMS Division, all payment files for SNA-SPARSH prepared by the SNAs/IAs will only be received for payment only and only from the Cyber Treasury. The local Treasuries are to compile these JIT vouchers separately from their own Monthly Accounts for submission to AGWB for accounting purpose.

13. The State Cyber Treasury shall make provision for 'flags' to identify the SNA/IA which has raised the claim and the SLS to which the claim pertains to.

14. WBIFMS using the Cyber Treasury will share the consolidated payment file with PFMS for release of the relevant Central share.

15. After receiving the consolidated payment file in PFMS from WBIFMS Cyber Treasury, the concerned Ministry will generate a sanction equivalent to the central share specified for the SLS in PFMS and transfer the central share from centre's drawing account to the related drawing account of the State. Thus, the drawing account of the State shall be pre-funded with central share and as a result the mother sanction for the SLS scheme for the State as well as Ceiling Limit for the SLS will be reduced by an equivalent amount.

16. Payment files received from State Treasury in PFMS till the cut-off time of 3:00 PM during a working day will be processed and the central share will be released on the same working day. The payment files sent to PFMS after the cut-off time of 3:00 PM will be processed on the next working day.

17. Upon receipt of Central Share, the consolidated payment file will be automatically pushed from WBIFMS to RBI.

18. RBI will debit the State's drawing account by the total amount of the payment file and release payments to the concerned vendors/beneficiaries.

19. RBI will share the Debit notification of this payment with both PFMS and WBIFMS.

20. Henceforth, State Budget will maintain a single Budget line for all the CSS Heads as separate heads for Central or State Share are not any more required for transfer of the two funds to the SNA Bank Account as was the case in the SNA Bank Account mechanism.

21. In some schemes, the State Governments may release 'Top-up' amount in addition to the Central share and the State share. Payment files of such schemes will mandatorily include the 'Top up' amount under a separate head as the Central share will not be calculated for this 'Top-up' amount.

22. There shall be periodic reconciliation and settlement of funds including failed transactions between Centre and State as per order.

23. The consolidated payment file pushed by WBIFMS to PFMS will mandatorily bear a distinct flag to reinitiate transactions against previously failed from RBI end (if applicable) to avoid duplicate release of Central Share.

24. **The Treasury Voucher numbers essential for Treasury Accounting would be generated at Cyber Treasury** and the monthly accounting data would be shared to the AGWB middleware as per existing procedure. However, the physical vouchers, sub-vouchers would be compiled by the District and Sub Division Treasuries as a distinctly separate item and it would be physically submitted to the AGWB with the Treasury Monthly Accounts. AGWB would get the meta data from Cyber Treasury and the complied physical documents from respective Treasuries in the District or Sub Division.

25. In order to distinguish SNA-SPARSH payments from all other regular payments of a particular Treasury, a single Bill Form TR 26A, exactly identical to existing T.R. 26, will be used for all types of JIT payments. A specimen of T.R. Form 26A is enclosed herewith.

26. The detailed guidelines for all stakeholders will be issued shortly.

Additional Chief Secretary
to the Government of West Bengal