

FINANCE DEPARTMENT
(PFMS-BUDGET DIVISION)
Government of National Capital Territory of Delhi
4th Level, B-Wing, Delhi Secretariat, I.P. Estate, New Delhi

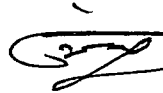
F.No.47/3/2021-AC/ 3752-3755

Dated: 08 / 11 / 2023

ENDORSEMENT

The copy of under mentioned Office Memorandums is forwarded herewith for information and necessary action to the following:

1. All Head of Department, Govt. of NCT of Delhi
2. Dy. Controller of Accounts (Accounts), Principal Accounts Office, Govt. of NCT of Delhi.
3. Guard File
- ✓ 4. System Analyst with the request to upload the same on Website of Finance Department.


(D.B.GUPTA)
DIRECTOR (BUDGET)

S. No.	NAME OF MINISTRY/ DEPARTMENT	OM NO. & DATE	SUBJECT
1.	PFMS, Controller General of Accounts, Department of Expenditure, Ministry of Finance, Government of India	V-14014/12/2022-PFMS/ dated 03.07.2023	Brief Description of SNA/CNA Reports.
2.	PFMS, Controller General of Accounts, Department of Expenditure, Ministry of Finance, Government of India	V14014/12/2022-PFMS/4700 dated 01.08.2023	Deployment of new SNA-13 Report and addition of new column 'Status of Legacy Data' in SNA01 report-reg.
3.	PFMS, Controller General of Accounts, Department of Expenditure, Ministry of Finance, Government of India	V14014/12/2022-PFMS dated 20.10.2023	Deployment of new SNA 15 Report - reg.



Marathon Runner <kishoredevendra@gmail.com>

Fw: Fwd: OM-Brief on SNA and CNA Reports

1 message

sanjeev <sanjeevbg@rediffmail.com>
To: Kishoredevendra@gmail.com

30 October 2023 at 08:29

From: alka@dcpw.gov.in
Sent: Mon, 30 Oct 2023 16:52:40
To: "sanjeevbg" <sanjeevbg@rediffmail.com>
Subject: Fwd: OM-Brief on SNA and CNA Reports

Sir,


PFMS has further developed two new reports for SNA and CNA module. These reports are available to different users as per the access rights. An OM with detailed explanation of the reports along with the formats is attached. This will help getting an overview and better understanding of new SNA and CNA reports.


It is requested to circulate the same to concerned stakeholders in Ministries and States.


This issues with the approval of Competent authority.

Regards
Alka Bhayana
Senior Accounts Officer
PFMS, State Directorate,
Delhi

3 attachments

 BRIEF_DESCRIPTION_OF_SNA_CNA_REPORTS_03072023.pdf
1284K

 OM_on_SNA13.pdf
412K

 SNA_-15_OM.pdf
1428K

292/c

Ministry of finance
Department of Expenditure
Controller General of Accounts
Public Financial Management System (PFMS)
3rd & 4th Floor, Shivaji Stadium Annexe
New Delhi-110001

No: V14014/12/2022-PFMS

Office Memorandum

Dated: 20/10/2023

Subject: Deployment of new SNA15 Report - reg.

Reference is invited to this office OM no. V14014/12/2022-PFMS dated 03.07.2023 and 01/08/2023 vide which live SNA and CNA reports were explained in detail. PFMS has now further developed two new reports for SNA module. The details are as mentioned below:

- 1) **SASCI 01 – Comprehensive Report for releases and expenditure** – This report is developed for the Scheme 3888 - SCHEME FOR SPECIAL ASSISTANCE AS LOAN TO STATES FOR CAPITAL EXPENDITURE. Report shows the releases made by GOI to States in a particular scheme, funds received by State Nodal Agency from Treasury, Expenditure and Advance booked in PFMS by the agencies and actual bank balance. The report format is shown below:

CSS Scheme Name	State	GOI Release to State Treasury	State Linked Scheme	Central Share Release by State Treasury to SNA	Opening Balance of SNA	Expenditure	Advance
1	2	3	4	5	6	7	8

Amount yet to be Utilized by SNA	Name of SNA Agency	No. of Child Agencies Mapped	Bank Name	IFSC	Account No.	Bank Balance	Bank Balance Last Shared On
9=5+6-7-8	10	11	12	13	14	15	16

- 2) **SNA-15 – Interest on delay in transfer of Central share from State treasury to SNA** - This report is from financial year 2023-24 onwards. As per SNA guidelines, the State Treasury has to transfer the Central share and State share to SNA accounts within 30 days of receipt of GOI release. This report calculates the interest on delay transfer i.e. if the State Treasury does not transfer the Central share within 30 days of GOI release. The report calculates the interest with 7% per annum rate. The report is developed on first in first out logic. The report format is shown below:

Controller	Centrally Sponsored Scheme	State	Total GOI release to State Treasury	Sanction Wise Release to State Treasury	Date of GOI Release	Pending Amount left from last Release (Includes Deficit of Previous Year)
1	2	3	4	5	6	7

Date from which Release Amount is Pending	Excess of Previous Year & Amount of Central Share Released by Treasury to SNA	Date of Central Share Released by Treasury to SNA	Balance to be Transferred by Treasury to SNA	No. of days in which treasury Release is made	Interest on Delay in transfer of Central Share
8	9	10	11 = 7-9	12 = 10-8	13

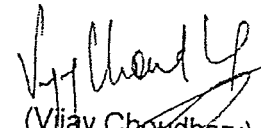
The column wise detail is explained below:

1	Controller	Name of the Ministry
2	Centrally Sponsored Scheme	Name of the Centrally Sponsored Scheme
3	State	State name
4	Total GOI Release to State Treasury	Total GOI releases made directly to State Treasury in the current financial year
5	Sanction Wise Release to State Treasury	Break up of total GOI release into instalment wise releases
6	Date of GOI Release	Date of GOI release. In this, clearance memo date is taken.
7	Pending Amount left from last Release (Includes Deficit of Previous Year)	In this column, the Previous year Central share deficit is taken as pending amount as on 01 st April. It also shows the GOI releases as pending amount to be transferred.
8	Date from which Release Amount is Pending	For Previous year deficit, the date is taken as 1 st April. For GOI releases, date is taken as clearance memo date
9	Excess of Previous Year & Amount of Central Share released by Treasury to SNA	If there is a Central share excess in previous financial year, then it is treated as Treasury release dated 1 st April. Other values are Treasury releases to SNA as per the voucher date shared by the State treasury
10	Date of Central Share released by Treasury to SNA	For previous year excess, the date is 1 st April. For treasury releases, the date is voucher date shared by the State treasury
11	Balance to be Transferred by Treasury to SNA	Column 7 – column 9
12	No. of days in which Treasury Release is made	Column 10 – column 8
13	Interest on Delay in transfer of Central Share	Column 9 * 7% * (column 12 – 30) * 1/365

A sample case for the same is attached at Annexure 1.

This issues with the approval of competent authority.

Encl: As above.


(Vijay Choudhary)
Dy. Controller General of Accounts

To

1. FAs of all Ministries
2. Pr.CCAs/CCAs/CAs with independent charge of all Ministries.

Copy to:

1. PPS to CGA
2. PPS to Addl. Secretary (PFS)
3. PS to Addl. CGA (PFMS)
4. Director (PFS) DoE
5. Jt. CGAs (TRBR/Rollout/DBT/GIFMIS)
6. Dy. CGA/ACGA (State Directorates), PFMS
7. State Finance Departments and Treasuries
8. SrAO SDs, PFMS

SNA 15: Interest on delay in transfer of Central share from State treasury to SNA

- The report is developed on first in and first out basis.
- Only Central share treasury releases are taken in column 9.
- The treasury releases are mapped to GOI releases date wise and accordingly the interest is calculated.

To explain in detail, following assumptions have been made:

State name: **State1**

Central share Deficit for fy 2022-23: **Rs. 5,09,25,000 /-**
(Amount in Rs. Actuals)

Case I: If the report is generated on 01/04/2023, then following data will appear:

State	Total GOI Release to State Treasury	Sanction Wise Release to State Treasury	Date of GOI Release	Pending Amount left from last Release (Includes Deficit of Previous Year)	Date from which Release Amount is Pending	Excess of Previous Year & Amount of Central Share Released by Treasury to SNA	Date of Central Share Released by Treasury to SNA	Balance to be Transferred by Treasury to SNA	No. of days in which Treasury Release is made	Interest on Delay in transfer of Central Share
3	4	5	6	7	8	9	10	11 = 7-9	12 = 10-8	13
State1				5,09,25,000.00	01-04-2023					

Case II: When the report will be downloaded on 13/05/2023, then

State	Total GOI Release to State Treasury	Sanction Wise Release to State Treasury	Date of GOI Release	Pending Amount left from last Release (Includes Deficit of Previous Year)	Date from which Release Amount is Pending	Excess of Previous Year & Amount of Central Share Released by Treasury to SNA	Date of Central Share Released by Treasury to SNA	Balance to be Transferred by Treasury to SNA	No. of days in which Treasury Release is made	Interest on Delay in transfer of Central Share
3	4	5	6	7	8	9	10	11 = 7-9	12 = 10-8	13
State1				5,09,25,000.00	01-04-2023	5,09,25,000.00	13-05-2023		43	1,26,963

Interest (Column 13 above) = $50925000 * 11.07 * (43-30) * 1/365 = \text{Rs. } 126963$

Case III: GOI release of Rs. 43,83,23,000.00 is received by State on 19/07/2023. Further State Treasury transfers Rs 5,47,11,000.00 to SNA on 22/08/23. The report, if loaded on 22/08/2023, will be shown as below:

State	Total GOI Release to State Treasury	Sanction Wise Release to State Treasury	Date of GOI Release	Pending Amount left from last Release (Includes Deficit of Previous Year)	Date from which Release Amount is Pending	Excess of Previous Year & Amount of Central Share Released by Treasury to SNA	Date of Central Share Released by Treasury to SNA	Balance to be Transferred by Treasury to SNA	No. of days in which Treasury Release is made	Interest on Delay in transfer of Central Share
3	4	5	6	7	8	9	10	11	12	13
State1	43,83,23,000.00			5,09,25,000.00	01-04-2023	5,09,25,000.00	10	11-7-9	12-10-8	13
		43,83,23,000.00	19-07-2023	43,83,23,000.00	19-07-2023	5,47,11,000.00	13-05-2023		43	1,26,963
				38,36,12,000.00	19-07-2023		22-08-2023	38,36,12,000.00	35	52,462
									35	3,67,847

- GOI Releases of amount Rs. 438323000 on 19/07/2023 out of which treasury released amount of Rs. 54711000 on 22/08/2023. Therefore, the balance of Rs. 383612000 is carried forward in next row and the loop continues till the balance against this GOI release becomes '0'.
- Rs 52,462/- is calculated interest on delay in transfer of Rs 5,47,11,000 for 5 days.
- Similar process continues for next release.