

MOST IMPORTANT
BUDGET MATTER

File No.FD-FB-108/2/2025-5FB1/1072088/2025

GOVERNMENT OF PUNJAB
DEPARTMENT OF FINANCE
(FINANCE BUDGET-I BRANCH)

Dated, Chandigarh the 07, April, 2025

To

- i) All Special Chief Secretaries, Additional Chief Secretaries, Financial Commissioners, Principal Secretaries & Administrative Secretaries to Govt. of Punjab ;
- ii) All Heads of the Department ;
- iii) All Commissioners of Division ;
- iv) All Deputy Commissioners & District & Sessions Judges and ;
- v) The Registrar, Punjab & Haryana High Court, Chandigarh ;
- vi) Secretary, Punjab Vidhan Sabha.

Subject: (i) Guidelines for Management of State Finances (Receipts & Expenditure) during Financial Year 2025-26.

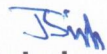
(ii) Guidelines for dealing with the Department of Finance.

Madam /Sir,

I am directed to inform you that budget for the Financial year 2025-26, after the approval of the State Legislature has been conveyed to all Administrative Department (ADs) vide letter no.101/24/2024-1FB1/247-253, dated 01-04-2025. The Budget documents are also available on "Punjab Budget App (apple app & android app)" as well as on Department of Finance website (<https://finance.punjab.gov.in>).

2. Detailed guidelines dealing with Receipt Management and Expenditure Management for the Financial Year 2025-26 are hereby being issued, which ought to be adhered by all Administrative Departments and directorates/agencies under their control (Annexure-A). The Punjabi version of these instructions will follow shortly.

Yours Faithfully,


(Jasmininder singh)

Deputy Secretary Finance

A copy is forwarded to the Chief Secretary to the Government of Punjab for his information, please.


Deputy Secretary Finance

To

Chief Secretary to the Government of Punjab

IDNo. FD-FB-108/2/2025-5FB1/1072088/2025(1) Dated, Chandigarh the 07, April, 2025

A copy is forwarded to the Special Chief Secretary to Chief Minister, Punjab for kind information.


Deputy Secretary Finance

To

Special Chief Secretary to Chief Minister, Punjab.

ID No. FD-FB-108/2/2025-5FB1/1072088/2025(2) Dated, Chandigarh the 07, April, 2025

A copy of the above is forwarded to Secretary Expenditure for information and necessary action, please: -


Deputy Secretary Finance

To

1) Secretary Expenditure.

ID No. FD-FB-108/2/2025-5FB1/1072088/2025(3) Dated, Chandigarh the 07, April, 2025

Endst. No. FD-FB-108/2/2025-5FB1/1072088/2025(4) Dated, Chandigarh the 07, April, 2025

A copy of the above is forwarded to the following for information and necessary action, please: -

- i) Director, Treasuries and Accounts, Punjab, Chandigarh.
- ii) Additional Director Treasury and Accounts, Punjab.
- iii) All District Treasury Officers and Treasury Officers.
- iv) In-charge NIC, New-IFMS


Deputy Secretary Finance

A copy of the above is forwarded to All Deputy Secretary Finance, Under Secretaries Finance, all Superintendents of Finance Expenditure Branches, Finance Budget-2 Branch, Superintendent Finance Personnel-1

Branch, Superintendent Finance Personnel- 2 Branch and Superintendent, Finance Pension Policy and Coordination Branch with the directions to ensure implementation of the above instructions in letter and spirit: -


Deputy Secretary Finance

To

- i. All Deputy Secretary Finance
- ii. Under Secretary Finance
- iii. All Superintendents Finance Expenditure Branches
- iv. Superintendent, Finance Budget-2 Branch
- v. Superintendent, Finance Personnel -1 Branch and 2 Branch
- vi. Superintendent, Finance Pension Policy and Coordination Branch

I D No. FD-FB-108/2/2025-5FB1/1072088/2025(5) Dated, Chandigarh the 07, April, 2025

Endst.No. FD-FB-108/2/2025-5FB1/1072088/2025(6) Dated, Chandigarh the 07, April, 2025

A copy of the above is forwarded to the Principal Accountant General (A&E), Punjab and Principal Accountant General (Audit), Punjab Chandigarh for information and necessary action.


Deputy Secretary Finance

Copy:

Secretary/ Finance Minister, Punjab

Private Secretary / Principal Secretary Finance.

ANNEXURE-A

I) REVENUE MOBILISATION

1. All Administrative Departments (ADs) are fully aware that revenue mobilization is of singular importance for any Government. Budget 2025-26 has set revenue targets, both TAX and NON TAX, which ought to be achieved for growth and development of the State. These targets have been set after due deliberations with the respective ADs and it is expected that ADs along with their sub agencies would work towards revenue maximization.
2. All Administrative Secretaries are requested to fix monthly/quarterly targets of Revenue Collection. Such targets should be both at the level of AD and also at the level of its units (say Divisions/ Districts/Sub-Districts etc.) and must be reviewed on a monthly basis by the concerned Administrative Secretary.
3. The AD which fails to achieve the respective revenue targets as budgeted for FY 2025-26 without reasonable justification, may face a reduction of its budgetary allocations under various heads of expenditure automatically in the IFMS system.
4. As per Article 266 of the Constitution of India, all public money received on behalf of the State Government shall be credited to the Consolidated Fund of the State. No AD or its agency (unless explicitly exempted by FD) shall retain any receipt like tax, user charges, fees, cess etc. and shall ensure that these are deposited in the State treasury under the relevant Head of Account immediately. It would be the responsibility of the AD to get the relevant Head of Account opened, if not already done. Disciplinary action against erring officials shall be initiated in case of any retention of State Revenue/Receipts in their Line Departments.
5. All ADs shall deposit the receipts in the State exchequer via online mode through the e-Receipt Portal of IFMS i.e.

<https://ifms.punjab.gov.in/eRct/login> In case of any difficulty, IFMS team (NIC) or Directorate of Treasuries and Accounts may be contacted.

6. The Performance in achieving of the revenue targets shall be reviewed by the Department of Finance at the highest level with the concerned AD on quarterly basis.

II) EXPENDITURE MANAGEMENT:

1. The government is committed to cut wasteful expenditure and spend on priority areas, which have social and economic multiplier effect. ADs ought to work towards high quality, efficient and effective expenditure by ensuring transparency and accountability in the process.
2. All Administrative Secretaries / HoDs/ DDOs shall ensure that the expenditure under the various Heads of Accounts is incurred within the budgetary allocations approved under the said Head of Account in the Budget Estimates 2025-26.
3. All Administrative Secretaries/ HoDs/ DDOs shall plan the expenditure in a manner that not more than 25%, 25%, 25% and 25% of the budgetary allocation in the 1st, 2nd, 3rd and 4th quarter of this financial year. Expenditure incurred for the following would be exempted from the above quarterly restrictions:-
 - (a) SOEs 'Salaries', 'Wages', '28-Professional Services (only for payment of remuneration of outsourced manpower)', Grant-in-Aid (Salary), Medical Re-imbursement, Payment of electricity bills, Water bills ;
 - (b) Those Centrally Sponsored Schemes (CSS) where SNA has been opened and is active.
 - (c) 15th Finance Commission Grants
 - (d) Where any state scheme has a budget provision upto Rs.10 Crore.
4. In exceptional circumstances/cases which may require relaxation in quarterly restrictions as specified in para 3 above, the concerned AD

shall submit a detailed proposal with proper reasons along with the extent of relaxation /quarters for which relaxation is required for the approval/concurrence of Department of Finance.

5. All the Administrative Secretaries/ HoD / DDO shall ensure strict compliance of Section-6 (5) of FRBM Act, 2003 reproduced as under: -

“No department of the State Government shall allow any liabilities that have become due, to remain unpaid for a period of more than three months or to incur fresh liabilities, if previously incurred liabilities, have remained unpaid for period of more than three months.”

6. The Administrative Secretary shall be the “competent authority” to issue sanctions as per the budgetary allocations and as per the instructions in Para 3 above for both Revenue and Capital Budget. However ,the following Object Heads (SOEs) of the Revenue Budget shall be sent to the Department of Finance for prior approval before the expenditure is incurred or committed to be incurred against them: -

I) 12- Foreign Travel Expenses.

II) 28-Hiring of Professional Services. (FD's prior approval will be required to engage new professional/service provider. But FD's prior approval is not needed for getting services from already engaged professionals/service providers) For example- if a new outsourcing agency is to be hired, FD prior permission is needed. If an new outsourcing employee has to be hired as per the scope of work from an outsourcing agency already engaged, FD prior approval would not be required.

III) 36-Grant-in-Aid-General (Non-Salary) (Only for Private institutions)

IV) 45-Payment of Interest, including penal Interest.

V) Office Vehicles and Transport Vehicles:

07-Purchase of Staff Cars

57- Purchase of Transport Vehicles.

However, if Centrally Sponsored Scheme permits for the provision/ expenditure for the above purposes then the prior approval of Department of Finance will not be required. Administrative Departments shall be competent authority to submit the bills directly to the treasury.

VI) If any budget provision has been made under Major Heads of Loans and Advances to be given by State Govt., then prior approval of Department of Finance will be required for presentation of bills to the treasury.

7. Expenditure done for Sub-Head 98-Computerization in the State for Detailed Heads:-

01-Purchase of Computer Related Hardware.

05-Man Power.

Expenditure under these heads /sub heads/SOE will be done after getting clearance from Department of Good Governance & Information Technology. AD will ensure that copy of clearance has been attached to the bills.

8. The competent authority of the AD for according financial sanction under the rules shall not issue any single sanction for an amount in excess of Rs.25 crore except in the case of salary/wages or purchase of any single article of market value more than Rs.25 crore. To elaborate it further, suppose FD has released Rs.90 crore in a single case, the competent authority for issuing financial sanction shall issue four sanctions against this amount which may be of Rs.25crore, Rs.25 crore, Rs.25crore and Rs.15 crore i.e. not more than Rs.25 crore in any single financial sanction. This in no way means that works tenders are to be split. It is only for the purpose of submission of bills for clearing from the treasury. However in the case of 15th Finance Commission grants for PRIs (Panchayati Raj Institutons) & Urban Local Bodies ADs can issue a single sanction order upto Rs.50 crore for submission of bills .

9. The competent authority shall certify on all the sanctions enclosed with the bills being sent to concerned Treasury Officers, that the same has been vetted by Internal Finance Division (IFD) of the concerned Department. The member of IFD includes the Officer of SAS cadre posted in the concerned department (i.e. office of AD/HOD/Field Office as the case may be).
10. Any incurring or commitment of incurring of expenditure which is more than the budgetary allocations provided to in BE 2025-26 without the explicit prior approval of Department of Finance shall entail not only strict disciplinary action against the authority sanctioning such expenditure but also summary rejection of such proposal by the Department of Finance for revision of budget.
11. It shall be ensured that under no circumstances, DDO powers are entrusted and exercised by anyone other than a regular Group 'A'/Group 'B' Govt. employees and preferably by SAS cadre/ member of IFD officials. However, in case, the powers are to be entrusted to a Group 'C' employee (Except for the School Education Department), the explicit prior approval of Department of Finance shall be obtained.
12. All Administrative Secretaries/HoD shall accordingly distribute the Budget amongst the DDOs with a copy endorsed to the Director, Treasuries & Accounts as well as the concerned District Treasury Officer/Treasury Officers without fail.
13. It is clarified that all refund cases e.g. in VAT/ Stamp Duty etc. shall be duly vetted by the IFD member posted in the said Office before presentation of the bill to the treasury. However, in cases where the office does not have any post of SAS cadre or the post is lying vacant, such refund may be got vetted from the office of Deputy Controller, Finance and Account, Internal Audit Organization in the concerned district.

III) GUIDELINES RELATING TO EXPENDITURE UNDER CAPITAL
HEAD:-

1. It has been noticed that the Administrative Department sent cases to the Department of Finance for clearing the liability of the previous year (s). In the absence of complete proposal it becomes difficult to process the case or to arrive at the decision. The Administrative Department should therefore send such proposals pertaining to liabilities of previous year(s) giving inter alia, the information in the following Performa: -
 - i. Full particulars of the scheme.
 - ii. Year to which the liability pertains.
 - iii. The Budget Estimate/ Revised Estimate of the financial year to which the liability pertains for the specific scheme .
 - iv. The expenditure actually booked against these estimates as per Accountant General (A&E), Punjab of that financial year.
 - v. Whether the liability was within the budgetary provision of that financial year or liability was in excess of the available budget of that year for the purpose.
 - vi. Whether the scheme was centrally sponsored scheme? If yes, whether the Central Government share was credited in the treasury (indicate date of actual credit in the State Treasury).
 - vii. Budgetary provision for the year 2025-26.
 - viii. Balance budgetary provision available in the 2025-26.
 - ix. The proposals for clearing the previous year's or years liability may be sent independently and may not be mixed up with any other proposal for release of funds. However, no additional funds will be provided to the department during the FY 2025-26.
2. State Schemes/projects/ programmes whereby the budgetary provision during Financial year 2025-26 is available. The Departments are advised to incur expenditure only the utmost requirement and no

revision /additional budget is sought by the Administrative Department for that particular State Scheme/project/ programme during FY 2025-26.

3. AD would not require prior sanction/approval for capital expenditure in State schemes if there is required budget provision and can submit bills to the treasury. Drawl of funds with AC bills shall be allowed only upto 20% (as mobilization advance) of the project cost with work order. ADs would be able to draw more than mobilisation advance only with fully vouched bills.
4. It has come to the notice of Finance Department that in case of deposit works, the entire budget is parked with the implementing agency. It is clarified that mobilisation advance upto 20% of the project estimates would be given to implementing agency. Further drawls to be demanded by the implementing agency from AD would be through submission of fully vouched bills, which AD will submit to the treasury while drawing funds from the state exchequer.
5. Third party payment should be made in case of amount drawn through fully voucher bills through ECS/RTGS/NEFT.

IV) IMPLEMENTATION OF NEW PROCEDURE REG CENTRALLY SPONSORED SCHEMES:-

- a) All ADs will follow guidelines issued by Govt. of India, Department of Expenditure vide their guidelines/instruction dated 23.03.2021 and subsequent guidelines issued by Govt. of India for release of funds under Centrally Sponsored Schemes.
- b) All ADs will ensure that proposals for additional budget, if required will be sent to Department of Finance immediately.
- c) All ADs will ensure timely submission of bills for Central Share as well as the commensurate State share to the Single Nodal Agency (SNA)

account within 30 days of its receipt as per Govt. of India decision conveyed vide their letter no.1(13)/PFMS/2020, dated 16-02-2023.

- d) All ADs will ensure that the report, about the credit of Central Share in the State treasury, must be obtained from Finance Department and attached with the bill to be presented in the treasury.
- e) As envisaged by Govt. of India their letter no.1(13)/PFMS/2020, dated 15 July, 2022 copy of which has already been supplied to all ADs, the SNA of each CSS in the State shall compute the total interest earned out of the funds received in its account (both from the Central Government and the State Government) in the 1st week of April. The interest earned shall be apportioned by the SNA between the Central Government and the State Governments per the approved funding pattern of the CSS and shall be deposited in the respective consolidated funds.
- f) Govt. of India vide their letter no 1(27) /PFMS/2020, dated 13 July 2023 regarding SNA-SPARSH, for "Just-in-Time" release of Centrally Sponsored Schemes funds through e-kuber platform of Reserve Bank of India (RBI). All ADs shall adhere to these guidelines.
- g) ADs shall ensure that, for on boarding a scheme under SNA SPARSH, mother sanctions are obtained from the Government of India.
- h) ADs must ensure adequate budget provisions under CSS corresponding to the mother sanction.
- i) A separate cyber treasury, known as the State SNA Treasury situated in sector 17 Chandigarh., has been established for SNA SPARSH. All bills under SNA SPARSH shall be submitted to this treasury only.
- j) The facility for submitting e-vouchers using digital signatures is now available in IFMS under SNA SPARSH. ADs shall ensure that makers, checkers of implementing agencies, and State DDOs obtain their digital signatures and comply with the Finance Department's instructions no FD-FB-109/3/2025-f1/1044289/2025 dated 28/02/2025.
- k) All ADs shall ensure to follow Government of India instructions dated: 13, July 2023 and 16, January 2024, with regards to deposit of fund lying in

SNA account into consolidated fund of Center and State after on boarding on SNA SPARSH

V) GUIDELINES FOR EXTERNALLY AIDED PROJECTS, NABARD, 15TH FINANCE COMMISSION GRANT-IN-AID AND CENTRALLY SPONSORED SCHEMES :-

(a) AD shall be competent to present bills (both central & state share) in the concerned treasury office as per the approved budget for the following schemes/projects without referring the case to Department of Finance:-

- i. Externally aided projects,
- ii. Projects funded by NABARD/ SIDBI / UIDF.
- iii. 15th Finance Commission Grant-in-Aid,
- iv. Centrally Sponsored Schemes where SNA has been opened.

However, any such sanction by the AD shall be subject to the condition that before issuing financial sanctions relating to these schemes, Administrative Department shall ensure on the basis of report sent by the Department of Finance (concerned expenditure branch) that the requisite funds/assistance /loan of the particular EAP/NABARD Project, Finance Commission Grant in Aid and Central Share of Centrally Sponsored Schemes have been received and credited in the State Treasury. All ADs will ensure that this report must be attached to the bills. In the absence of reporting from Finance Department, no bill will be accepted in the State treasuries.

(b) In case of direct release, AD will approach to Finance Department for getting release of matching state share and prior approval of Department of Finance will be required before presenting of bills to the treasury.

- (c) All the drawal applications along with Annexures for the Projects funded by NABARD / SIDBI / UIDF should be signed by the Administrative Secretaries.

VI) DUTIES OF DDO:-

1. The DDO shall strictly adhere to the budgetary/quarterly allocations under all Heads of accounts made by the concerned HoD.
2. The DDO shall ensure that payments are released directly to the third parties through ECS/RTGS/NEFT and no funds are deposited in their Bank Account, if any except where the Department of Finance has specifically permitted the AD /its subordinate office (s) to do the same.
3. The DDO shall also ensure that pending liabilities carried over from the previous year shall be paid from out of the current year's budget before any other bills are submitted to the treasury and the same be certified on the bills during its presentation to the treasury.
4. The system of release of funds through Letter of Credit (LOC) has been abolished w.e.f.1st of April, 2013. No Letters of Credits shall be issued except with prior sanction of Department of Finance in exceptional cases.
5. The DDO shall certify on All Bills that no separate Bank Account is being maintained by DDO or the office. However, if a bank account is being maintained by a DDO, the details of the Bank Account along with the approval of Department of Finance to open the bank account (in case no approval of Department of Finance has been obtained, the same may also be mentioned), available balance as on 31.03.2025 and a certificate that the available balance along with interest, as on 31.03.2025, has been deposited in the treasury, be provided.
6. The bill shall be accompanied with a copy of passbook and e-DMS report /printout showing updated bank accounts details having the

relevant entry of deposit of the available balance. The bill, not accompanied by the said certificate, shall be summarily objected to and returned by the treasury. The schemes for which permission for opening and maintaining bank accounts after 01.04.2020 has been accorded by the Department of Finance are permitted to maintain only such bank accounts (allowed by Department of Finance) till 31.03.2026.

7. Further, Department of Finance has already issued detailed instructions for SNA accounts vide letter No. FD-FB-2013-4FB2/233083/2021, dated 19.08.2021. ADs must adhere to these SNA instructions.
8. The misrepresentation, concealment or false reporting of the information by the DDO, as required in Para III above shall invite departmental action for major penalty under Punjab Civil Services (P & A) Rules, 1970 against the concerned DDO.
9. Effective from April 1, 2025, salary bills from March, 2025 (payable in April, 2025) and all other non-salary bills must be submitted in IFMS along with e-vouchers duly signed using digital signatures only, where e-vouchers means any supporting document or invoice attached to the bill.

VII) OTHER GENERAL DUTIES OF AD/HoD/DDO:-

- a) While incurring expenditure under the object head "salaries," it shall be ensured that the bill is prepared and submitted only against filled sanctioned post and also filled temporary post approved for the FY 2025-26 by the Department of Finance.

The AD shall ensure the submission of DC Bills of the AC Bills drawn within the six months, failing which the next AC bills under the relevant head shall not be accepted by IFMS. In this para, exceptions are given as under :-

- i. In case of explicit approval of the Department of Finance
 - ii. In case of CSS funds released in SNA accounts.
- b) Expenditure against the List of SoEs-09,10,58 and 59 relating to POL and Maintenance of official/transport vehicles shall be incurred only against those sanctioned vehicles which have been correctly enrolled and duly verified in the Vehicle Management System (VMS) by the AD.
- c) Any expenditure against SoEs 07 and 57 relating to Purchase of staff cars and transport vehicles can be incurred only with the specific prior approval of Department of Finance even if budgetary allocation has been provided for in this regard. Further, the proposal for approval of Department of Finance in this regard shall be considered only as per the entitlement of the officer in terms of the letter of Department of Transport issued from time to time and a proper justification in case of other transport vehicles like Ambulances, Buses to transport men and material on official duty etc.
- d) AD is competent to under SOE-08 hiring of vehicles for office use and SOE-47 Hiring of transport vehicle for office use. However, it will be responsibility of AD to follow the norms regarding entitlement and fleet strength fixed by the Transport Department issued vide letter no. 9/1/2016-3T2(PF)/333, dated 22-02-2023 and no.02/10/91/4T2/432, dated 02-03-2023 and instruction issued by Department of Transport from time to time.
- e) Expenditure on SoE 'Telephone' shall be incurred only for sanctioned number of telephones and as per the norms fixed by the Department of Finance and Department of Printing and Stationery in this regard.
- f) Electricity: The instructions issued by the Department of Finance vide letter no. TA(DDI/IFMS)/2020/7415-24, dated 12 November, 2020 titled Generation of Unique Virtual Account for the purpose of paying

Electricity bills of PSPCL by the various offices of Government of Punjab(GOP)" (copy enclosed) shall continue to remain in force in FY 2025-26.

- g) Indicative Advertisements: Administrative Departments shall ensure meticulous compliance of instructions w.r.t. indicative Advertisements for publishing Notices inviting Tenders/RFP for public procurement issued vide letter no.FD-FB-108/3/2021-5FB1/165963, dated 05.04.2021, Punjab Procurement ACT and Rules.
- h) However, wherever approval of Department of Finance is explicitly required as per provisions of Punjab Financial Rules or any other instructions, the same shall continue to be obtained prior to incurring of such expenditure.

VIII) DEPOSIT WORKS: -

- a) All funds received from third parties by the Administrative Departments shall be deposited into public account in major head:'8443-Civil Deposits' under appropriate Minor/sub-Head for e.g. funds received for construction of railway bridge, grant released by the Govt. of India for deposit work etc. The expenditure from the head shall be regulated in accordance with the Punjab Treasury Rules and Punjab Financial Rules.
- b) In cases where amounts have been withdrawn from the Consolidated Fund of the State and deposited into bank accounts/PLAs etc. after express permission of Finance Department and still remained unspent on 31.03.2025, it shall be credited into the relevant receipt head of Account of the Department.
- c) No Administrative Department shall maintain any Bank Account to park the funds drawn from the Consolidated Fund of the State without the explicit approval of Department of Finance. In cases where the

Departments have been authorized to open bank accounts by Department of Finance, the amount remaining unspent along with the interest on 31.03.2025 in such accounts shall immediately be deposited into the relevant Receipt Head of the Department concerned. Updation of bank accounts on e-DMS portal is mandatory.

- d) The instructions of the Department of Finance issued vide No.8/1/2015-5FBI/301674/1, dated 23.08.2018 (copy annexed) shall be adhered to by all AD/ HoD and Executing Authorities in letter and spirit.

IX) SAVINGS UNDER PROJECTS:-

It is often seen that the allotment of tenders of works etc. by the ADs is at the rate (bid allotment) lower than the estimated amount (DNIT) resulting in savings. The AD/ HoD /Executing Authority shall not divert the savings to any other work. Any such diversion is not only against the Punjab Financial Rules resulting in audit objections but also calls for strict disciplinary action for major penalty against the concerned officers/officials under the Punjab Civil Services (P & A) Rules, 1970. AD shall surrender such savings during the Revised Estimates.

X) GUIDELINES w.r.t. IMPREST:-

The ADs which have been allowed the facility of imprest money shall be allowed to draw the same from treasury by way of treasury cheques or credit into the account of DDO if maintained with prior sanction of the Department of Finance.

XI) ADJUSTMENTS THROUGH BOOK TRANSFER: -

In cases where adjustments are required to be made through book transfers, no cash will be withdrawn from the Treasury and the accounts will be settled through book transfer only, through Accountant General (A&E) Punjab.

XII) GUIDELINES w.r.t. REQUIREMENT OF ADDITIONAL BUDGET:-

- a) AD shall avoid seeking additional budgetary allocations since the budget proposals have been finalized in due consultation with the AD. AD ought to resort to re-appropriation of funds, if required. AD, may resort to additional funds only in extraordinary circumstances and submitted the case to the Department of Finance with proper justification by the Administrative Department along with relevant data.
- b) In case the exceptional circumstances warrant additional budget for a scheme already included in budget 2025-26, AD may submit their proposal directly to the Department of Finance without seeking the prior concurrence of Department of Planning.
- c) In case, a new scheme is to be launched by an AD during the course of FY 2025-26, prior concurrence of Department of Planning shall be obtained by the Administrative Department before approaching the Department of Finance.

XIII) DUTIES OF DISTRICT TREASURY OFFICER:-

The District Treasury Officers (DTO)/Treasury Officers (TO) shall ensure that the bills are passed in accordance with the relevant provisions of Punjab Treasury Rules.

- a) The DTO/TO shall ensure that the bills submitted to them by the AD/HoD/DDO are as per the budgetary allocations provided under various Heads of accounts as well as the quarterly restrictions as laid in these instruction.
- b) The DTO/TO shall also ensure that the DDO have submitted DC bills in respect of all drawls, which are made prior to six months through AC bills before further drawls through AC bills are permitted in that particular Scheme/Major Head/Minor Head/Sub Head. It is further clarified that if bill in respect of an AC bill drawn prior to six months

from one Sub-Head is pending it will not be an impediment for drawl of AC bill from another Sub-Head of account.

- c) The DTO /TO shall ensure that drawal of funds under capital work and deposit work shall be permissible only upto 20% mobilisation advance of the project cost after DDO submits the copy of work order along with bill. No AC bills will be acceptable after mobilisation advance and only fully vouched bills would be acceptable in the treasuries.
- d) The DTO/TO shall also ensure that the payments are released directly to third parties except in the cases where the DDO have been allowed by the Department of Finance to draw imprest money by way of credit into Bank accounts and if such account is authorized by Department of Finance or by way of treasury cheque.
- e) The Treasuries shall also ensure not to entertain/pass the bills, which fail to specifically mention that the sanction of the bill has been vetted by IFD member posted by Department of Finance.
- f) The DTO/TO shall ensure that the AD/HoD/DDO while submitting the bill has certified w.r.t.bank accounts, if any, of the AD/HoD/DDO, available balance as on 31.03.2025 and deposition of the same in the bank account uploaded on e-DMS portal as well as the copy of passbook showing an entry w.r.t. deposition of available balance in the treasury as per Sub-Para-VI(5) of these instructions.
- g) Any negligence by any official or Treasury officers in ensuring compliance of these guidelines shall invite strict disciplinary action under Punjab Civil Services (Punishment & Appeal Rules, 1970). Necessary instructions in this regard were also issued vide Finance Department's letter No. 1/13/2018-1FBI/1750077/1, dated 27.02.2018 (copy attached).

XIV) SPECIAL EXCEPTIONS:-

a) SoE- POL: In exceptional circumstances where an employee incurs expenditure on his own for official work, the guidelines for reimbursement, shall be as follow: -

i) The concerned employee shall submit a certificate on the hard copy of the bill to be presented to the treasury in the following format: -

"The POL/Office expenditure bill amounting to Rs._____ for the period from_____to_____of office has been paid by me and the same be reimbursed to me in my account No_____ Bank_____branch_____

I undertake that in case of above said claim is proved to be false, I shall be liable for action as per law in addition to the departmental proceedings under Punjab Civil Services Punishment & Appeal Rules 1970.

Signature_____

Name_____

Designation_____

ii) The above said certificate shall be countersigned by the concerned DDO.

iii) In case the payment has been made by the DDO only & the above said certificate is being signed by the concerned DDO, there shall be no requirement of separate certification by DDO but the fact be mentioned at the end of the certificate alongwith designation, as _____cum-DDO.

iv) Vetting by IFD member: - A relaxation in view of the fact that SAS officials are not posted in all offices of all Administrative Department of Govt. of Punjab is provided as follow:

v) The DDO shall certify in the following format;

"It is, hereby, certified that_____ office does not have sanctioned post of SAS cadre/ post lying vacant and therefore, the sanction cannot be vetted by the IFD member. However, all checks as stipulated in the instructions issued by the Department of Finance, GoP from time to time have been carried out while preparing the bill.

Signature_____

Name_____

Designation_____

b) GPF accounts:-

- i) The GPF sanctioning authority of the department shall certify the following in the sanction orders: -

"It is, hereby, certified that the ledger of GPF A/C NO._____of_____(Name of employee) has been completed till_____ whereby all receipts as well as withdrawal from time to time since the date of joining have been entered. The present withdrawal amount of Rs_____has also been duly entered in the ledger account of the beneficiaries.

- ii) It is further clarified that where sanctions are signed by IFD member, there will be no need of separate vetting.
- iii) However, wherever IFD member is posted, the sanction must be got vetted from the said official.
- iv) Vetting by IFD member: A relaxation in view of the fact that IFD member are not posted in all offices of all Administrative Department of Govt. of Punjab is provided as follows:

The DDO shall certify in the following format:

"It is, hereby, certified that_____ Office does not have sanctioned post of SAS cadre/post lying Vacant and therefore, the sanction cannot be vetted by the IFD member. However, all checks as

stipulated in the instructions issued by the Department of Finance, Govt. of Punjab from time to time have been carried out while preparing the bill.

Signature_____

Name_____

Designation_____

XV) PROCEDURAL GUIDELINES FOR DEALING WITH DEPARTMENT OF FINANCE:-

- i. Only Administrative Departments(ADs) shall send the proposals to the Department of Finance. No subordinate office of any Administrative Department shall independently, by bypassing the Administrative Departments, communicate with the Department of Finance.
- ii. Administrative Departments shall communicate with Department of Finance only through single files sent through the office. Department of Finance shall not be entertaining any letters, DOs, manual files, emails etc. from any Administrative Department.
- iii. It is seen, Administrative Departments send various proposals to Department of Finance ranging from release of budget, authorization of DDO Powers, opening/maintaining of bank accounts or issues related to manpower. It is essential for Administrative Department to appropriately mark its file/proposal for quick action. The single files shall be duly marked as Department of Finance /(Name of branch). For the convenience of Administrative Department, the files, as per the issue, be marked as:
 - a) Finance Expenditure Branches: All matters relates to expenditure and Additional Budget.
 - b) Budget Branches: opening/maintaining of bank accounts, reporting of funds received in State Treasury, DDO powers and opening of sub heads via concerned expenditure branch.

c) Finance Personnel Branches: Creation of posts, creation and continuation of outsourced posts, contractual posts and temporary posts, pay scales, issues related to manpower, restructuring of Departments and other associated issues.

d) Finance Pension Policy and Coordination: Pension related Cases.

- iv. Administrative Departments shall ensure that every proposal which is required to be sent to Department of Finance shall be forwarded only with the due comments/views of the Internal Finance Division (IFD) established by the Department of Finance in the said AD.
- v. The Budget, Expenditure and Personnel Branches of the Department of Finance shall also ensure that the proposal of the AD which does not have the comments/views of Internal Finance Division (IFD) are returned IMMEDIATELY for the comments of IFD in AD through the concerned Administrative Secretary.

15/

Government of Punjab
Department of Finance
(Finance Expenditure-4 Branch)

NOTIFICATION

The 3rd July, 2023

No. FD-FE-40DPA/1/2023-5FE4/263.- The Governor of Punjab is pleased to establish '**Internal Finance Divisions**' (IFDs), an organized Finance Wing of the Department of Finance (FD) in all Administrative Departments (AD) of the State for the effective management of the financial resources of the State.

2. IFD will be headed by the senior most SAS officer posted in the office of Administrative Departments (AD)/Head of Departments (HOD). Henceforth, all other SAS officers of the respective department will work under the IFD head.

3. As all the Administrative Departments have key processes, activities and schemes which have clear economic and financial dimensions, the independent opinion and comments of IFD are mandatory on each and every financial proposal to be submitted to AD or FD. Further, IFDs will provide requisite financial expertise and over all perspective of effective financial management as enunciated by the Department of Finance, while rendering professional advice to the AD/HOD on all matters having financial implications.

4. The IFDs will act as a bridge between the Department of Finance and the concerned Administrative Department for the overall financial control.

5. The detailed Roles, Responsibilities, Strengthening of IFD System and Mechanism of interaction between FD and IFDs will be issued separately.

Dated: 29-06-2023
Chandigarh

Ajoy Kumar Sinha
Principal Secretary to Govt. of Punjab
Department of Finance

Endts. No./ FD-FE-40DPA/1/2023-5FE4/ 263

dated: 03-07-2023

A copy of the above is forwarded to the following for information and necessary action please:

- 1) All the Administrative Secretaries to Government of Punjab.
- 2) All the Secretary/ Special Secretary in the Department of Finance.
- 3) All the Heads of the Departments in the State of Punjab.
- 4) Registrar, Punjab & Haryana High Court.
- 5) Commissioners of the Divisions.
- 6) District & Session Judges in the State of Punjab.
- 7) The Director, Treasuries & Accounts, Punjab.



- 8) The Director, Financial Resources and Economic Intelligence, Punjab.
- 9) The Additional Director, Treasuries & Accounts, Punjab.
- 10) The Additional Director, Internal Audit Organization, Punjab.
- 11) All the Heads of Offices in the State of Punjab.
- 12) The Controller, Printing & Stationary, Punjab.


Under Secretary,
Department of Finance, Punjab.


Endts. No/ FD-FE-40DPA/1/2023-5FE4/ 264

dated: 03-07-2023

A copy of above is forwarded to the followings for information:

- 1) The Accountant General (A&E), Punjab.
- 2) The Accountant General (Audit), Punjab.


Under Secretary,
Department of Finance, Punjab.


Endts. No/ FD-FE-40DPA/1/2023-5FE4/ 265

dated: 03-07-23

A copy of above is forwarded to the following for information please:

- 1) Secretary to Hon'ble Finance Minister, Punjab.
- 2) PS to Principal Secretary to Govt. of Punjab, Department of Finance.


Under Secretary,
Department of Finance, Punjab.


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

North Block
New Delhi, 13th July, 2023

To

Chief Secretaries/Principal Secretaries (Finance): All States/UTs

Subject:“Just-in-Time” release of Centrally Sponsored Schemes (CSS) funds through e-kuber platform of Reserve Bank of India (RBI).

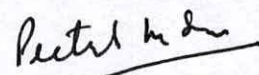
Sir/Madam

The General Financial Rule 232(v) prescribes the release of funds to the State Governments and monitoring utilization of funds through PFMS. For better monitoring the availability and utilization of funds released to the States under the Centrally Sponsored Schemes (CSS) and to reduce float, the Department of Expenditure vide OM No. 1(13)PFMS/FCD/2020 dated 23rd March, 2021 has issued guidelines for revised procedure for flow of funds under CSS. The revised procedure, known as the “SNA model”, came into effect from 1st July, 2021.

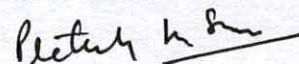
2. Further, in view of rule 230 (7) of GFR 2017 which prescribes that “The principles of ‘just in time release’ should be applied for releases in respect of all payments to the extent possible” and to bring about more efficiency in cash management at both Centre and States level, it has been decided to introduce an alternative fund flow mechanism named SNA – SPARSH (समयोचित प्रणाली एकीकृत शीघ्र हस्तांतरण – Real time System of Integrated Quick Transfers) for CSS funds through an integrated framework of PFMS, State IFMIS and e-kuber platform of Reserve Bank of India (RBI) in a progressive manner. The names of schemes and States to be covered by the alternative fund flow mechanism will be notified from time to time.

3. Following procedure will be followed by the State Governments concerned and the Ministries/Departments of the Government of India for the schemes notified for implementation in SNA –SPARSH model -

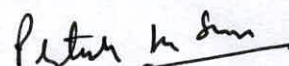
- i. Ministry/Department concerned of the Government of India shall open a drawing account with RBI under the existing User Defined Customer Hierarchy (UDCH) code of the Ministry/Department concerned.
- ii. The State Government will designate a Single Nodal Agency (SNA) for implementing each State Linked Scheme (SLS) corresponding to a CSS. Existing SNAs under the “SNA model” may also be designated as SNAs under SNA- SPARSH model.



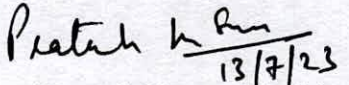
- iii. The State Government shall open SLS wise drawing accounts of SNA in RBI. Before opening of drawing account of an SLS, State Government and Ministry/Department concerned of GoI shall ensure that the Centre-State fund sharing ratio is uniform under all components of that SLS. In case of Umbrella schemes having multiple sub schemes/components with varying sharing patterns, State Governments in consultation with Ministry/Department concerned should open separate SLS for sub schemes/components with different sharing ratio.
- iv. After opening of aforesaid drawing accounts in RBI by the Ministries/Departments and the State Governments, the Ministries/Departments and the State Governments will approach the PFMS division, O/o CGA for on boarding the scheme onto SNA-SPARSH platform of PFMS by 'marking' of the CSS on PFMS. Simultaneously, the State Governments shall map the CSS with corresponding SLSs as per the existing protocol.
- v. 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.
- vi. Once a CSS is on boarded onto SNA-SPARSH platform of PFMS, Ministry/Department concerned shall use only the SNA- SPARSH platform to release funds under the scheme as per the guidelines contained in this OM and further guidelines issued in the matter. The use of SNA platform to release funds as per DoE's guidelines dated 23rd March, 2021 shall be stopped immediately after on boarding of the CSS onto SNA- SPARSH platform.
- vii. In the beginning of a financial year, the Ministries/Departments will create a 'mother sanction' in PFMS for a State for a CSS. The 'mother sanction' will define State wise drawing limit of the Ministry/Department for that CSS. The mother sanction may be modified by the Ministry during the year with the concurrence of the IFD.
- viii. The SNA and the Implementing Agencies (IAs) down the ladder shall be registered in State Integrated Financial Management Information System (State IFMIS).
- ix. Whenever the SNA/IAs needs to make payment to vendors/beneficiaries, the SNA/IA will generate payment files in State IFMIS. The payment files generated by SNA/IAs will be consolidated by State treasury in State IFMIS periodically after thorough scrutiny.
- x. In the case of States where the IT system is not ready to onboard a large number of agencies with proper protocol, the agencies may submit manual claims to State treasury which in turn shall process these claims in the State IFMIS.



- xi. State Government will develop a State Cyber Treasury wherein all payment files with SLS tags from the SNA/IAs could be received for payment and the vouchers could be compiled for accounting purpose. The State Cyber Treasury shall make the provision of 'flags' to identify the SNA/IA which has raised the claim and the SLS to which the claim pertains to.
- xii. State Government/treasury will share the consolidated payment file with PFMS for advance release of Central share.
- xiii. After receiving the consolidated payment file on PFMS, the Ministry/Department concerned will generate a sanction equivalent to the central share specified for the SLS on PFMS and transfer the central share of funds from centre's drawing account to the State's drawing account. Thus, State's drawing account shall be pre-funded with central share. After release of central share of funds, the mother sanction for the centre's drawing account for the scheme for the State will be reduced by an equivalent amount.
- xiv. Payment files received from State Treasury in PFMS till the cut-off time of 3 PM during a working day will be processed and sanction for the central share will be generated on the same working day. Sanction for the central share for payment files received beyond the cut-off time of 3 PM may be generated on the next working day.
- xv. Upon receipt of Central share, the consolidated payment file in State IFMIS will be auto pushed from State IFMIS to RBI. RBI shall debit the State's drawing amount by the total amount of the payment file and release payments to vendors/beneficiaries as per the instructions contained in the payment file. RBI will share the Debit notification of this payment with both PFMS and State IFMIS.
- xvi. In some schemes, the State Governments are releasing 'top up' amount in addition to the Central share and State share. State IFMIS and PFMS shall maintain a master database of proportion of Central, State share and the top up amount in such schemes. Payment files of such schemes will mandatorily include the 'top up' amount separately in line with the proportions in the master database and the Central share will not be calculated on the 'top up amount'. In case of schemes having 'top up' by State Government, Ministries/Departments shall not generate the sanction for central share against the payment files which are not reflecting the top up amount separately.
- xvii. There shall be periodic reconciliation and settlement of funds including failed transactions between Centre and State. The consolidated payment file pushed by State IFMIS to PFMS will mandatorily have the flagging for reinitiated transactions against previously failed transactions (if applicable) to avoid duplicate payments.
- xviii. Funds will remain in respective consolidated funds and will be released to the beneficiaries/vendors just in time. The funds will not be diverted to any Personal Deposit (PD) account or any other account by the State Government.



- xix. UTs without legislature work directly in PFMS and there is no need for them to open account in RBI. Ministries concerned can allow UTs with legislature to operate the concerned budget head through Letter of Authorization. UTs without legislature will ensure that the funds are released to the vendors/beneficiaries 'just in time' and are not parked in a bank account. In case funds are to be released to any agency as per scheme guidelines, provision of Rule 230 (vii) of GFR 2017 will be strictly followed to avoid parking of funds, with agencies.
4. This issues with the approval of Finance Secretary & Secretary (Expenditure).


13/7/23
(Prateek Kumar Singh)
Director (PFC-I)
011-23094961
E-mail: prateeks.98@gov.in

Copy to:

1. PSO to Finance Secretary & Secretary (Expenditure)
2. PSO to Special Secretary (Pers)
3. PSO to AS(PF-S)
4. PPS to CGA
5. Sr. PPS to AS (PFC-II)
6. Sr. PPS to JS (PFC-I)



GOVERNMENT OF PUNJAB
DEPARTMENT OF FINANCE
(FINANCE BUDGET-I BRANCH)

Dated, Chandigarh the 28, Feb,2025

To

1. All Special Chief Secretaries, Additional Chief Secretaries, Financial Commissioners, Principal Secretaries & Administrative Secretaries to Govt. of Punjab ;
2. All Heads of the Department ;
3. All Commissioners of Division ;
4. All Deputy Commissioners & District & Sessions Judges and ;
5. The Registrar, Punjab & Haryana High Court, Chandigarh ;
6. Secretary, Punjab Vidhan Sabha.

Subject: Implementation of Digital Signatures instead of e-Sign for e-Vouchers and SNA SPARSH.

Madam/Sir,

I am directed to refer to this office's letter no. FD-FB-109/3/2025-5FB1/1031955/2025, dated: 11.02.2025 on the subject cited above and to state that a relaxation regarding submission of salary bill for the month of February 2025(paid in March 2025) without digital signature is granted, subject to the condition that the concerned authorities will ensure to get digital signature by March 15, 2025 and salary bill for month of March 2025(paid in April 2025) must be submitted in IFMS along with e-vouchers duly signed using digital signatures.

Yours Faithfully,

Harwinder Singh
(Harwinder Singh)

Deputy Secretary-cum-Budget Officer

A copy is forwarded to the Chief Secretary to the Government of Punjab for his information, please.

Harwinder Singh
Deputy Secretary-cum-Budget Officer

To

The Chief Secretary to the Government of Punjab

IDNo.FD-FB-109/3/2025-5FB1/1044289/2025 Dated, Chandigarh the 28, Feb,2025

A copy is forwarded to the Special Principal Secretary to Chief Minister, Punjab for kind information.


Deputy Secretary-cum-Budget Officer

To

Special Principal Secretary to Chief Minister, Punjab.

IDNo.FD-FB-109/3/2025-5FB1/1044289/2025

Dated, Chandigarh the 28, Feb, 2025

Endst.No. IDNo.FD-FB-109/3/2025-5FB1/1044289/2025 Dated, Chandigarh the 28, Feb, 2025

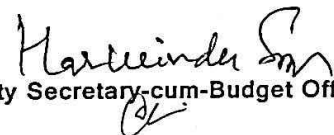
A copy of the above is forwarded to the following for information and necessary action, please: -

1. All Directorates of Finance Department.
2. The Managing Director, Punjab Infotech, Chandigarh.
3. Director, Treasuries and Accounts, Punjab, Chandigarh.
4. All District Treasury Officers and Treasury Officers.
5. Incharge, NIC(IFMS), Punjab, Chandigarh.

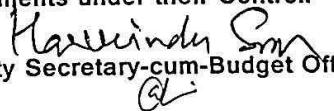

Deputy Secretary-cum-Budget Officer

Endst.No. IDNo.FD-FB-109/3/2025-5FB1/1044289/2025 Dated, Chandigarh the 28, Feb, 2025

A copy of the above is forwarded to Additional Director Treasury and Accounts, Punjab, Chandigarh with a request to circulate these instructions to All IFD Incharge/SAS Officers and All DDOs in the State of Punjab.


Deputy Secretary-cum-Budget Officer

A copy of the above is forwarded to Deputy Secretary Finance, all Under Secretaries Finance, Superintendents of All Finance Expenditure Branches, Finance Budget-2 Branch and Finance Pension Policy and Coordination Branch to ensure the implementation of the above instructions by the Departments under their Control.


Deputy Secretary-cum-Budget Officer

To

1. Deputy Secretary Finance
2. All Under Secretary Finance
3. Superintendents of All Finance Expenditure Branches
4. Superintendent, Finance Budget-2 Branch
5. Superintendent, Finance Pension Policy and Coordination Branch

DNo.FD-FB-109/3/2025-5FB1/1044289/2025

Dated, Chandigarh the 28, Feb, 2025

Endst.No.IDNo.FD-FB-109/3/2025-5FB1/1044289/2025 Dated, Chandigarh the 28, Feb, 2025

A copy of the above is forwarded to the Accountant General (A&E), Punjab and Principal Accountant General (Audit), Punjab Chandigarh for information and necessary action.


Deputy Secretary-cum-Budget Officer

Copy:

1. Private Secretary/ Finance Minister, Punjab.
2. Private Secretary / Principal Secretary Finance.
3. Private Secretary/Secretary Expenditure.
4. Private Secretary/Secretary Finance.

ਬਜਟ ਮਾਮਲਾ
ਅਤਿ ਜਰੂਰੀ

ਨੰ: 101/24/2024-1ਵਿਬ1/247

ਪੰਜਾਬ ਸਰਕਾਰ
ਵਿੱਤ ਵਿਭਾਗ
(ਵਿੱਤ ਬਜਟ-1 ਸ਼ਾਖਾ)

ਮਿਤੀ, ਚੰਡੀਗੜ੍ਹ: 01-04-2025

ਸੇਵਾ ਵਿਖੇ,

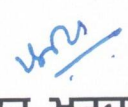
- i) ਸਮੂਹ ਵਿਸ਼ੇਸ਼ ਮੁੱਖ ਸਕੱਤਰ/ਵਧੀਕ ਮੁੱਖ ਸਕੱਤਰ/ ਵਿੱਤੀ ਕਮਿਸ਼ਨਰ/
ਪ੍ਰਮੁੱਖ ਸਕੱਤਰ/ ਪ੍ਰਬੰਧਕੀ ਸਕੱਤਰ, ਪੰਜਾਬ ਸਰਕਾਰ।
- ii) ਸਮੂਹ ਵਿਭਾਗਾਂ ਦੇ ਮੁੱਖੀ, ਪੰਜਾਬ ਸਰਕਾਰ।
- iii) ਸਮੂਹ ਡਵੀਜ਼ਨਾਂ ਦੇ ਕਮਿਸ਼ਨਰ ।
- iv) ਰਾਜ ਦੇ ਸਮੂਹ ਡਿਪਟੀ ਕਮਿਸ਼ਨਰ, ਜਿਲ੍ਹਾ ਅਤੇ ਸੈਸ਼ਨ ਜੱਜ ।
- v) ਰਜਿਸਟਰਾਰ, ਪੰਜਾਬ ਅਤੇ ਹਰਿਆਣਾ ਹਾਈਕੋਰਟ, ਚੰਡੀਗੜ੍ਹ ।
- vi) ਸਕੱਤਰ, ਪੰਜਾਬ ਵਿਧਾਨ ਸਭਾ।

ਵਿਸ਼ਾ :- ਬਜਟ ਅਨੁਮਾਨ ਸਾਲ 2025-2026 ਦੇ ਦਸਤਾਵੇਜ਼ ਪੰਜਾਬ ਸਰਕਾਰ ਦੀ ਦਫਤਰੀ
ਵੈਬਸਾਈਟ finance.punjab.gov.in ਅਤੇ Punjab Budget App (apple aap &
android app) ਤੋਂ ਡਾਊਨਲੋਡ ਕਰਨ ਅਤੇ IFMS ਰਾਹੀਂ ਬਜਟ ਆਨਲਾਈਨ ਰਲੀਜ਼
ਕਰਨ ਸਬੰਧੀ।

ਸ਼੍ਰੀਮਾਨ ਜੀ/ਸ਼੍ਰੀਮਤੀ ਜੀ,

ਮੈਨੂੰ ਉਪਰੋਕਤ ਵਿਸ਼ੇ ਤੇ ਆਪ ਜੀ ਨੂੰ ਇਹ ਸੂਚਿਤ ਕਰਨ ਦੀ ਹਦਾਇਤ ਹੋਈ ਹੈ ਕਿ ਸਾਲ
2025-26 ਦੇ ਬਜਟ ਅਨੁਮਾਨ ਮਿਤੀ 26 ਮਾਰਚ, 2025 ਨੂੰ ਪੰਜਾਬ ਵਿਧਾਨ ਸਭਾ ਵਿਚ ਪੇਸ਼ ਕੀਤੇ ਗਏ ਸਨ।
ਐਪਰੋਪ੍ਰੀਏਸ਼ਨ ਬਿੱਲ ਮਿਤੀ 27.03.2025 ਨੂੰ ਪੰਜਾਬ ਵਿਧਾਨ ਸਭਾ ਵੱਲੋਂ ਪਾਸ ਕਰ ਦਿੱਤਾ ਗਿਆ ਹੈ ਅਤੇ
ਨਮਿੱਤਣ ਬਿਲ ਤੇ ਮਾਨਯੋਗ ਰਾਜਪਾਲ, ਪੰਜਾਬ ਜੀ ਵੱਲੋਂ ਮਿਤੀ 29.03.2025 ਨੂੰ ਪ੍ਰਵਾਨਗੀ ਦੇ ਦਿੱਤੀ ਗਈ
ਹੈ। ਵਿੱਤ ਵਿਭਾਗ ਵੱਲੋਂ ਬਜਟ ਸਾਲ 2025-26 ਆਈ.ਐਫ.ਐਮ.ਐਸ ਰਾਹੀਂ ਆਨਲਾਈਨ ਰਲੀਜ਼ ਕਰ ਦਿੱਤਾ
ਗਿਆ ਹੈ। ਇਹ ਬਜਟ ਪੰਜਾਬ ਸਰਕਾਰ ਦੀ ਦਫਤਰ ਵੈਬਸਾਈਟ finance.punjab.gov.in ਅਤੇ Punjab
Budget App (apple app & android app) ਤੋਂ ਡਾਊਨਲੋਡ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।

3. ਇਸ ਦੀ ਪਹੁੰਚ ਰਸੀਦ ਭੇਜਣ ਦੀ ਕਿਰਪਾਲਤਾ ਕੀਤੀ ਜਾਵੇ ਜੀ।


ਸਕੱਤਰ, ਖਰਚਾ

ਇਕ ਉਤਾਰਾ ਮੁੱਖ ਸਕੱਤਰ ਪੰਜਾਬ ਜੀ ਨੂੰ ਸੂਚਨਾ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ।


ਸਕੱਤਰ, ਖਰਚਾ

ਸੇਵਾ ਵਿਖੇ,

ਮੁੱਖ ਸਕੱਤਰ, ਪੰਜਾਬ ਸਰਕਾਰ

ਅੰ:ਵਿ:ਪੰ:ਨੰ: 101/24/2024-1ਵਿਬ1/248

ਮਿਤੀ, ਚੰਡੀਗੜ੍ਹ: 01-04-2025

ਇੱਕ ਉਤਾਰਾ ਵਿਸ਼ੇਸ਼ ਮੁੱਖ ਸਕੱਤਰ / ਮੁੱਖ ਮੰਤਰੀ, ਪੰਜਾਬ ਜੀ ਦੀ ਸੂਚਨਾ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦੀ ਹੈ।


ਸਕੱਤਰ, ਖਰਚਾ

ਸੇਵਾ ਵਿਖੇ,

ਪ੍ਰਮੁੱਖ ਸਕੱਤਰ / ਮੁੱਖ ਮੰਤਰੀ, ਪੰਜਾਬ।

ਅੰ:ਵਿ:ਪੱ:ਨੰ: 101/24/2024-1ਵਿਬ1/249

ਮਿਤੀ, ਚੰਡੀਗੜ੍ਹ: 01-04-2025

ਇਕ ਉਤਾਰਾ ਸਕੱਤਰ ਖਰਚਾ ਜੀ ਨੂੰ ਸੂਚਨਾ ਅਤੇ ਅਗਲੇਰੀ ਲੋੜੀਂਦੀ ਕਾਰਵਾਈ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ।


ਸਕੱਤਰ, ਖਰਚਾ

ਸੇਵਾ ਵਿਖੇ,

ਸਕੱਤਰ ਖਰਚਾ।

ਅੰ:ਵਿ:ਪੱ:ਨੰ: 101/24/2024-1ਵਿਬ1/250

ਮਿਤੀ, ਚੰਡੀਗੜ੍ਹ: 01-04-2025

ਇਕ ਉਤਾਰਾ ਉੱਪ ਸਕੱਤਰ ਵਿੱਤ, ਸਮੂਹ ਸੁਪਰਡੈਂਟ ਵਿੱਤ ਖਰਚਾ ਸ਼ਾਖਾਵਾਂ ਅਤੇ ਸੁਪਰਡੈਂਟ ਵਿੱਤ ਬਜਟ-2 ਸ਼ਾਖਾ ਨੂੰ ਸੂਚਨਾ ਅਤੇ ਅਗਲੇਰੀ ਕਾਰਵਾਈ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ।


ਸਕੱਤਰ, ਖਰਚਾ

ਸੇਵਾ ਵਿਖੇ,

1. ਉੱਪ ਸਕੱਤਰ ਵਿੱਤ।
2. ਸਮੂਹ ਸੁਪਰਡੈਂਟ ਵਿੱਤ ਖਰਚਾ ਸ਼ਾਖਾਵਾਂ ਅਤੇ ਸੁਪਰਡੈਂਟ ਵਿੱਤ ਬਜਟ-2 ਸ਼ਾਖਾ।

ਅੰ:ਵਿ:ਪੱ:ਨੰ: 101/24/2024-1ਵਿਬ1/251

ਮਿਤੀ, ਚੰਡੀਗੜ੍ਹ: 01-04-2025

ਪਿੱਠ ਅੰਕਣ ਨੰ: 101/24/2024-1ਵਿਬ1/252

ਮਿਤੀ, ਚੰਡੀਗੜ੍ਹ: 01-04-2025

ਇਕ ਉਤਾਰਾ ਹੇਠ ਲਿਖਿਆ ਨੂੰ ਸੂਚਨਾ ਅਤੇ ਲੋੜੀਂਦੀ ਕਾਰਵਾਈ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ:-

1. ਡਾਇਰੈਕਟਰ, ਖਜਾਨਾ ਤੇ ਲੇਖਾ ਪੰਜਾਬ, ਚੰਡੀਗੜ੍ਹ।
2. ਸਮੂਹ ਜ਼ਿਲਾ ਖਜਾਨਾ ਅਫਸਰ।


ਸਕੱਤਰ, ਖਰਚਾ

ਪਿੱਠ ਅੰਕਣ ਨੰ: 101/24/2024-1ਵਿਬ1/253

ਮਿਤੀ, ਚੰਡੀਗੜ੍ਹ: 01-04-2025

ਇੱਕ ਉਤਾਰਾ ਮਹਾਂਲੇਖਾਕਾਰ (ਲੇਖਾ ਤੇ ਹੱਕਦਾਰੀ) ਪੰਜਾਬ, ਚੰਡੀਗੜ੍ਹ ਅਤੇ ਪ੍ਰਮੁੱਖ ਮਹਾਂਲੇਖਾਕਾਰ (ਆਡਿਟ) ਪੰਜਾਬ, ਚੰਡੀਗੜ੍ਹ ਨੂੰ ਸੂਚਨਾ ਅਤੇ ਲੋੜੀਂਦੀ ਕਾਰਵਾਈ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ।


ਸਕੱਤਰ, ਖਰਚਾ

ਕਾਪੀ :-

ਨਿੱਜੀ ਸਕੱਤਰ / ਵਿੱਤ ਮੰਤਰੀ, ਪੰਜਾਬ।
ਨਿੱਜੀ ਸਕੱਤਰ / ਪ੍ਰਮੁੱਖ ਸਕੱਤਰ ਵਿੱਤ।

I/1031955/2025

**GOVERNMENT OF PUNJAB
DEPARTMENT OF FINANCE
(FINANCE BUDGET-I BRANCH)**

Dated, Chandigarh the 11 Feb,2025

To

- i) All Special Chief Secretaries, Additional Chief Secretaries, Financial Commissioners, Principal Secretaries & Administrative Secretaries to Govt. of Punjab ;
- ii) All Heads of the Department ;
- iii) All Commissioners of Division ;
- iv) All Deputy Commissioners & District & Sessions Judges and ;
- v) The Registrar, Punjab & Haryana High Court, Chandigarh ;
- vi) Secretary, Punjab Vidhan Sabha.

Subject: Implementation of Digital Signatures instead of e-Sign for e-Vouchers and SNA SPARSH.

Madam/Sir,

I am directed to refer you on the subject cited above. It is informed that as per requirement of O/o A.G., Punjab regarding online submission of monthly civil accounts using digital signatures only, e-voucher system using digital signatures is being implemented in State of Punjab.

At present, e-vouchers for only salary bills are being sent to O/o A.G., Punjab through IFMS which are e-signed instead of digital signatures. It is, therefore, requested to issue necessary instruction to the concerned DDOs of your department to upload vouchers and submit the bills in IFMS using digital signatures only. Additionally, all the DDOs may be instructed to coordinate with Punjab Infotech for issuance of digital signatures as per the following timelines and instructions: -

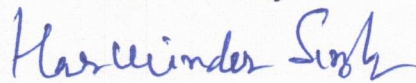
1. All salary bills for the month of **February 2025 (paid in March 2025)**, must be submitted in IFMS along with e-vouchers duly signed using digital signatures.
2. Starting from **April 1, 2025**, all other types of non-salary bills must also be submitted in IFMS along with e-vouchers duly signed using digital signatures.

Harwinder Singh

3. Bills of Centrally Sponsored Schemes (CSS) under SNA-SPARSH must also be submitted to the State SNA Treasury using Digital Signatures. DDOs and Implementing Agencies which already have Class III Digital Signatures are not required to obtain new ones.

All necessary documents, including forms and instructions required for the issuance of digital signatures, are attached herewith. For any assistance or further information, please contact the Punjab Infotech helpdesk at 0172-5256445, 0172-5256448 or via email at ashish.vijan@punjabinfotech.in/gagan.sharma@punjabinfotech.in.

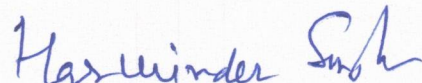
Yours Faithfully,



(Harwinder Singh)

Deputy Secretary-cum-Budget Officer_{LS}

A copy is forwarded to the Chief Secretary to the Government of Punjab for his information, please.



Deputy Secretary-cum-Budget Officer_{LS}

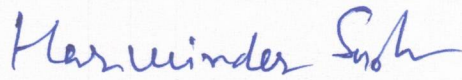
To

The Chief Secretary to the Government of Punjab

IDNo.FD-FB-109/3/2025-5FB1/1031955

Dated, Chandigarh the 11 Feb, 2025

A copy is forwarded to the Special Principal Secretary to Chief Minister, Punjab for kind information.



Deputy Secretary-cum-Budget Officer_{LS}

To

Special Principal Secretary to Chief Minister, Punjab.

IDNo.FD-FB-109/3/2025-5FB1/1031955

Dated, Chandigarh the 11 Feb, 2025

Endst.No.FD-FB-109/3/2025-5FB1/1031955

Dated, Chandigarh the 11 Feb, 2025

A copy of the above is forwarded to the following for information and necessary action, please: -

- i) All Directorates of Finance Department.
- ii) The Managing Director, Punjab Infotech, Chandigarh.
- iii) Director, Treasuries and Accounts, Punjab, Chandigarh.
- iv) All District Treasury Officers and Treasury Officers.

v) Incharge, NIC(IFMS), Punjab, Chandigarh.

Harvinder Singh

Deputy Secretary-cum-Budget Officer

Endst.No.FD-FB-109/3/2025-5FB1/1031955 Dated, Chandigarh the 11 Feb,2025

A copy of the above is forwarded to Additional Director Treasury and Accounts, Punjab, Chandigarh with a request to circulate these instructions to All IFD Incharge/SAS Officers and All DDOs in the State of Punjab.

Harvinder Singh

Deputy Secretary-cum-Budget Officer

A copy of the above is forwarded to Deputy Secretary Finance, all Under Secretaries Finance, Superintendents of All Finance Expenditure Branches, Finance Budget-2 Branch and Finance Pension Policy and Coordination Branch to ensure the implementation of the above instructions by the Departments under their Control.

Harvinder Singh

Deputy Secretary-cum-Budget Officer

To

- i. Deputy Secretary Finance
- ii. All Under Secretary Finance
- iii. Superintendents of All Finance Expenditure Branches
- iv. Superintendent, Finance Budget-2 Branch
- v. Superintendent, Finance Pension Policy and Coordination Branch

IDNo.FD-FB-109/3/2025-5FB1/1031955

Dated, Chandigarh the 11 Feb,2025

Endst.No.FD-FB-109/3/2025-5FB1/1031955

Dated, Chandigarh the 11 Feb,2025

A copy of the above is forwarded to the Accountant General (A&E), Punjab and Principal Accountant General (Audit), Punjab Chandigarh for information and necessary action.

Harvinder Singh

Deputy Secretary-cum-Budget Officer

Copy:

- 1) Private Secretary/ Finance Minister, Punjab.
- 2) Private Secretary / Principal Secretary Finance.
- 3) Private Secretary/Secretary Expenditure.
- 4) Private Secretary/Secretary Finance.

ਤੁਰੰਤ

ਪੰਜਾਬ ਸਰਕਾਰ
ਵਿੱਤ ਵਿਭਾਗ
(ਵਿੱਤ ਬਜਟ-1 ਸ਼ਾਖਾ)

ਮਿਤੀ, ਚੰਡੀਗੜ੍ਹ: 29-01-2025

ਸੇਵਾ ਵਿਖੇ

- 1) ਸਮੂਹ ਵਿਸ਼ੇਸ਼ ਮੁੱਖ ਸਕੱਤਰ, ਵਪਾਰ ਮੁੱਖ ਸਕੱਤਰ, ਵਿੱਤੀ ਕਮਿਸ਼ਨਰ, ਪ੍ਰਮੁੱਖ ਸਕੱਤਰ ਅਤੇ ਪ੍ਰਬੰਧਕੀ ਸਕੱਤਰ ਪੰਜਾਬ ਸਰਕਾਰ;
- 2) ਰਾਜ ਦੇ ਸਮੂਹ ਵਿਭਾਗਾਂ ਦੇ ਮੁੱਖੀ;
- 3) ਸਮੂਹ ਡਵੀਜ਼ਨਾਂ ਦੇ ਕਮਿਸ਼ਨਰਜ਼;
- 4) ਸਮੂਹ ਡਿਪਟੀ ਕਮਿਸ਼ਨਰਜ਼, ਜ਼ਿਲ੍ਹਾ ਤੇ ਸੈਸ਼ਨ ਜੱਜ ਅਤੇ;
- 5) ਰਜਿਸਟਰਾਰ, ਪੰਜਾਬ ਅਤੇ ਹਰਿਆਣਾ ਹਾਈ ਕੋਰਟ, ਚੰਡੀਗੜ੍ਹ;
- 6) ਸਕੱਤਰ, ਪੰਜਾਬ ਵਿਧਾਨ ਸਭਾ।

ਵਿਸ਼ਾ:- Guidelines regarding release of Centrally Sponsored Schemes(CSS) funds through SNA SPARSH in State of Punjab.

ਉਪਰੋਕਤ ਵਿਸ਼ੇ ਦੇ ਸਬੰਧ ਵਿੱਚ।

2. ਵਿਸ਼ੇ ਅੰਕਿਤ ਮਾਮਲੇ ਸਬੰਧੀ Government of India, Ministry of Finance, Department of Expenditure (PFMS Division) ਵੱਲੋਂ ਜਾਰੀ ਕੀਤੀਆਂ ਹਦਾਇਤਾਂ ਨੰ: F.No. 1(27)/PFMS/2020 ਮਿਤੀ 13-07-2023 ਅਤੇ 16-01-2024 ਦੀ ਕਾਪੀਆਂ, ਇਸ ਪੱਤਰ ਨਾਲ ਨੱਥੀ ਕਰਕੇ ਭੇਜਦੇ ਹੋਏ ਬੇਨਤੀ ਕੀਤੀ ਜਾਂਦੀ ਹੈ ਕਿ ਸੈਂਟਰਲੀ ਸਪਾਂਸਰਡ ਸਕੀਮਾਂ (CSS) ਦੇ ਫੰਡ SNA SPARSH ਰਾਹੀਂ ਜਾਰੀ ਕਰਵਾਉਣ ਲਈ ਆਪਣੇ ਵਿਭਾਗ ਦੇ ਡੀ.ਡੀ.ਓਜ਼/ਵਿਭਾਗਾਂ ਦੇ ਮੁਖੀਆਂ/ਸਬੰਧਤ ਅਧਿਕਾਰੀਆਂ ਨੂੰ ਹਦਾਇਤ ਕੀਤੀ ਜਾਵੇ ਕਿ ਭਾਰਤ ਸਰਕਾਰ ਵੱਲੋਂ ਜਾਰੀ ਹੋਏ ਉਕਤ ਪੱਤਰ ਮਿਤੀ 13-07-2023 ਅਤੇ 16-01-2024 ਦੇ ਸਾਰੇ ਨੁਕਤਿਆਂ ਦੀ ਇੰਨ-ਬਿੰਨ ਪਾਲਣਾ ਕਰਨੀ ਯਕੀਨੀ ਬਣਾਈ ਜਾਵੇ। ਜੇਕਰ ਭਾਰਤ ਸਰਕਾਰ ਤੋਂ ਪ੍ਰਾਪਤ ਹੋਣ ਵਾਲੇ ਫੰਡਜ਼ ਲੈਪਸ ਹੁੰਦੇ ਹਨ, ਲਾਭਪਾਤਰੀ ਨੂੰ ਦੇਹਰੀ ਅਦਾਇਗੀ ਹੁੰਦੀ ਹੈ ਜਾਂ ਭਾਰਤ ਸਰਕਾਰ ਦੀਆਂ ਉਕਤ ਹਦਾਇਤਾਂ ਦੀ ਪਾਲਣਾ ਨਾ ਹੋਣ ਕਰਕੇ ਰਾਜ ਸਰਕਾਰ ਵੱਲੋਂ ਭਾਰਤ ਸਰਕਾਰ ਨੂੰ ਫੰਡਜ਼ ਵਾਪਸ ਹੁੰਦੇ ਹਨ ਤਾਂ ਇਸਦੀ ਨਿਰੋਲ ਜ਼ਿੰਮੇਵਾਰੀ ਸਬੰਧਤ ਡੀ.ਡੀ.ਓ./ਵਿਭਾਗ ਦੇ ਮੁਖੀ ਦੀ ਹੋਵੇਗੀ।

3. ਇਸ ਤੋਂ ਇਲਾਵਾ ਜਿਹਨਾਂ ਸਕੀਮਾਂ ਅਧੀਨ SNA SPARSH ਅਧੀਨ ਰਾਸ਼ੀ ਜਾਰੀ ਹੋਈ ਹੈ, ਉਨ੍ਹਾਂ ਸਕੀਮਾਂ ਦੇ ਸਬੰਧ ਵਿੱਚ SNA ਖਾਤਿਆਂ ਵਿੱਚ ਪਈ ਰਾਸ਼ੀ ਭਾਰਤ ਸਰਕਾਰ ਦਾ ਸ਼ੇਅਰ ਭਾਰਤ

ਸਰਕਾਰ ਨੂੰ ਵਾਪਸ ਕਰਨ ਅਤੇ ਰਾਜ ਸਰਕਾਰ ਦੇ ਸ਼ੇਅਰ ਦੀ ਰਾਸ਼ੀ ਰਾਜ ਸਰਕਾਰ ਦੇ ਖਜ਼ਾਨੇ ਵਿੱਚ ਵਿਭਾਗ ਦੇ ਸਬੰਧਤ ਰਸੀਟ ਹੈਂਡ ਵਿੱਚ ਜਮ੍ਹਾਂ ਕਰਵਾਈ ਜਾਵੇ।

4. ਇਸ ਨੂੰ ਅਤਿ-ਜ਼ਰੂਰੀ ਸਮਝਿਆ ਜਾਵੇ ਜੀ।

ਵਿਸ਼ਵਾਸਪਾਤਰ,
ਗਰੀਬਰਾ ਸ਼ਿੰਘ
ਉਪ ਸਕੱਤਰ-ਕਮ-ਬਜਟ ਅਫਸਰ

ਇਕ ਉਤਾਰਾ ਮੁੱਖ ਸਕੱਤਰ, ਪੰਜਾਬ ਜੀ ਨੂੰ ਸੂਚਨਾ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ।

ਸੇਵਾ ਵਿਖੇ

ਮੁੱਖ ਸਕੱਤਰ, ਪੰਜਾਬ।

ਅੰ:ਵਿ:ਪੱ:ਨੰ:FD-FB-101/5/2025-5FB1/I/1020349/2025 ਮਿਤੀ, ਚੰਡੀਗੜ੍ਹ: 29-01-2025

ਇਕ ਉਤਾਰਾ ਵਿਸ਼ੇਸ਼ ਪ੍ਰਮੁੱਖ ਸਕੱਤਰ / ਮੁੱਖ ਮੰਤਰੀ, ਪੰਜਾਬ ਜੀ ਦੀ ਸੂਚਨਾ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ।

ਗਰੀਬਰਾ ਸ਼ਿੰਘ
ਉਪ ਸਕੱਤਰ-ਕਮ-ਬਜਟ ਅਫਸਰ

ਸੇਵਾ ਵਿਖੇ

ਵਿਸ਼ੇਸ਼ ਪ੍ਰਮੁੱਖ ਸਕੱਤਰ / ਮੁੱਖ ਮੰਤਰੀ, ਪੰਜਾਬ।

ਅੰ:ਵਿ:ਪੱ:ਨੰ:FD-FB-101/5/2025-5FB1/I/1020349/2025 ਮਿਤੀ, ਚੰਡੀਗੜ੍ਹ: 29-01-2025

ਇਕ ਉਤਾਰਾ ਸਕੱਤਰ ਖਰਚਾ ਜੀ ਅਤੇ ਸਕੱਤਰ ਵਿੱਤ ਜੀ ਨੂੰ ਸੂਚਨਾ ਅਤੇ ਅਗਲਰੀ ਲੋੜੀਂਦੀ ਕਾਰਵਾਈ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ।

ਗਰੀਬਰਾ ਸ਼ਿੰਘ
ਉਪ ਸਕੱਤਰ-ਕਮ-ਬਜਟ ਅਫਸਰ

ਸੇਵਾ ਵਿਖੇ

i. ਸਕੱਤਰ (ਖਰਚਾ) ਜੀ।

ii. ਸਕੱਤਰ ਵਿੱਤ ਜੀ।

ਅੰ:ਵਿ:ਪੱ:ਨੰ:FD-FB-101/5/2025-5FB1/I/1020349/2025 ਮਿਤੀ, ਚੰਡੀਗੜ੍ਹ: 29-01-2025

ਇਕ ਉਤਾਰਾ ਉੱਪ ਸਕੱਤਰ/ਅਧੀਨ ਸਕੱਤਰ ਵਿੱਤ ਨੂੰ ਸੂਚਨਾ ਅਤੇ ਅਗਲੇਰੀ ਕਾਰਵਾਈ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ।

ਗਰੀਬਰਾ ਸ਼ਿੰਘ
ਉਪ ਸਕੱਤਰ-ਕਮ-ਬਜਟ ਅਫਸਰ

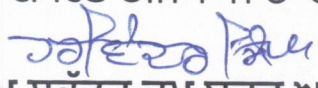
ਸੇਵਾ ਵਿਖੇ

1. ਉਪ ਸਕੱਤਰ ਵਿੱਤ।

2. ਅਧੀਨ ਸਕੱਤਰ ਵਿੱਤ।

ਅੰ:ਵਿ:ਪੱ:ਨੰ:FD-FB-101/5/2025-5FB1/I/1020349/2025 ਮਿਤੀ, ਚੰਡੀਗੜ੍ਹ: 29-01-2025

ਇਕ ਉਤਾਰਾ ਸਮੂਹ ਸੁਪਰਡੰਟ ਵਿੱਤ ਖਰਚਾ ਸ਼ਾਖਾਵਾਂ, ਬਜਟ ਸ਼ਾਖਾਵਾਂ ਅਤੇ ਵਿੱਤ ਪੈਨਸ਼ਨ ਪਾਲਿਸੀ ਤੇ ਤਾਲਮੇਲ ਸ਼ਾਖਾ ਨੂੰ ਸੂਚਨਾ ਅਤੇ ਲੋੜੀਂਦੀ ਕਾਰਵਾਈ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ।


ਉਪ ਸਕੱਤਰ-ਕਮ-ਬਜਟ ਅਫਸਰ

ਸੇਵਾ ਵਿਖੇ

1. ਸਮੂਹ ਸੁਪਰਡੰਟ ਵਿੱਤ ਖਰਚਾ ਸ਼ਾਖਾਵਾਂ ਅਤੇ ਵਿੱਤ ਬਜਟ-2 ਸ਼ਾਖਾ।
2. ਸੁਪਰਡੰਟ ਵਿੱਤ ਪੈਨਸ਼ਨ ਪਾਲਿਸੀ ਤੇ ਤਾਲਮੇਲ ਸ਼ਾਖਾ।

ਅੰ:ਵਿ:ਪੰ:ਨੰ:FD-FB-101/5/2025-5FB1/I/1020349/2025 ਮਿਤੀ, ਚੰਡੀਗੜ੍ਹ: 29-01-2025

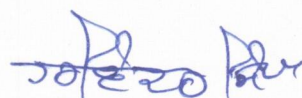
ਇਕ ਉਤਾਰਾ ਡਾਇਰੈਕਟਰ ਖਜਾਨਾ ਤੇ ਲੇਖਾ ਪੰਜਾਬ ਨੂੰ ਭੇਜਦੇ ਹੋਏ ਬੇਨਤੀ ਕੀਤੀ ਜਾਂਦੀ ਹੈ ਕਿ ਇਸ ਮਾਮਲੇ ਦੇ ਸਬੰਧ ਵਿਚ ਸਮੂਹ ਡੀ.ਡੀ.ਓਜ਼, ਐਸ.ਏ.ਐਸ ਕਾਡਰ ਦੇ ਅਧਿਕਾਰੀਆ, ਖਜਾਨਾ ਅਫਸਰਾਂ ਅਤੇ ਆਈ.ਐਫ.ਐਮ.ਐਸ ਟੀਮ ਨੂੰ ਆਪਣੇ ਪੱਧਰ ਤੇ ਲੋੜੀਂਦੇ ਨਿਰਦੇਸ਼ ਜਾਰੀ ਕਰਨ ਦੀ ਖੇਚਲ ਕੀਤੀ ਜਾਵੇ।


ਉਪ ਸਕੱਤਰ-ਕਮ-ਬਜਟ ਅਫਸਰ

ਪਿੰ.ਅੰ.ਨੰ: FD-FB-101/5/2025-5FB1/I/1020349/2025 ਮਿਤੀ, ਚੰਡੀਗੜ੍ਹ: 29-01-2025

ਉਪਰੋਕਤ ਦਾ ਇਕ ਉਤਾਰਾ ਹੇਠ ਲਿਖਿਆਂ ਨੂੰ ਸੂਚਨਾ ਅਤੇ ਅਗਲੇਰੀ ਕਾਰਵਾਈ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ।

1. ਵਧੀਕ ਡਾਇਰੈਕਟਰ, ਖਜਾਨਾ ਤੇ ਲੇਖਾ, ਪੰਜਾਬ।
2. ਇੰਨਚਾਰਜ, ਐਨ.ਆਈ.ਸੀ.(ਆਈ.ਐਫ.ਐਮ.ਐਸ) ਵਿੱਤ ਤੇ ਯੋਜਨਾ ਭਵਨ, ਪੰਜਾਬ ਚੰਡੀਗੜ੍ਹ।
3. ਪ੍ਰੋਜੈਕਟ ਇੰਨਚਾਰਜ, ਪੀ.ਐਫ.ਐਮ.ਐਸ, ਸਟੇਟ ਡਾਇਰੈਕਟੋਰੇਟ ਪੰਜਾਬ, ਵਿੱਤ ਤੇ ਯੋਜਨਾ ਭਵਨ, ਸੈਕਟਰ-33, ਚੰਡੀਗੜ੍ਹ।


ਉਪ ਸਕੱਤਰ-ਕਮ-ਬਜਟ ਅਫਸਰ

ਪਿੰ.ਅੰ.ਨੰ: FD-FB-101/5/2025-5FB1/I/1020349/2025 ਮਿਤੀ, ਚੰਡੀਗੜ੍ਹ: 29-01-2025

ਇੱਕ ਉਤਾਰਾ ਮਹਾਂਲੇਖਾਕਾਰ (ਲੇਖਾ ਤੇ ਹੱਕਦਾਰੀ) ਪੰਜਾਬ ਚੰਡੀਗੜ੍ਹ ਅਤੇ ਮਹਾਂਲੇਖਾਕਾਰ(ਆਡਿਟ) ਪੰਜਾਬ ਚੰਡੀਗੜ੍ਹ ਨੂੰ ਸੂਚਨਾ ਤੇ ਲੋੜੀਂਦੀ ਕਾਰਵਾਈ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ।


ਉਪ ਸਕੱਤਰ-ਕਮ-ਬਜਟ ਅਫਸਰ

ਕਾਪੀ:-

ਨਿੱਜੀ ਸਕੱਤਰ / ਮੁੱਖ ਸਕੱਤਰ ਵਿੱਤ।

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

North Block
New Delhi, 13th July, 2023

OFFICE MEMORANDUM

Subject: "Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through e-kuber platform of Reserve Bank of India (RBI).

The General Financial Rule 232(v) prescribes the release of funds to the State Governments and monitoring utilization of funds through PFMS. For better monitoring the availability and utilization of funds released to the States under the Centrally Sponsored Schemes (CSS) and to reduce float, the Department of Expenditure vide OM No. 1(13)PFMS/FCD/2020 dated 23rd March, 2021 has issued guidelines for revised procedure for flow of funds under CSS. The revised procedure, known as the "SNA model", came into effect from 1st July, 2021.

2. Further, in view of rule 230 (7) of GFR 2017 which prescribes that "The principles of 'just in time release' should be applied for releases in respect of all payments to the extent possible" and to bring about more efficiency in cash management at both Centre and States level, it has been decided to introduce an alternative fund flow mechanism named SNA – SPARSH (समयोचित प्रणाली एकीकृत शीघ्र हस्तांतरण – Real time System of Integrated Quick Transfers) for CSS funds through an integrated framework of PFMS, State IFMIS and e-kuber platform of Reserve Bank of India (RBI) in a progressive manner. The names of schemes and States to be covered by the alternative fund flow mechanism will be notified from time to time.

3. Following procedure will be followed by the State Governments concerned and the Ministries/Departments of the Government of India for the schemes notified for implementation in SNA –SPARSH model -

- i. Ministry/Department concerned of the Government of India shall open a drawing account with RBI under the existing User Defined Customer Hierarchy (UDCH) code of the Ministry/Department concerned.
- ii. The State Government will designate a Single Nodal Agency (SNA) for implementing each State Linked Scheme (SLS) corresponding to a CSS. Existing SNAs under the "SNA model" may also be designated as SNAs under SNA- SPARSH model.
- iii. The State Government shall open SLS wise drawing accounts of SNA in RBI. Before opening of drawing account of an SLS, State Government and Ministry/Department concerned of GoI shall ensure that the Centre-State fund sharing ratio is uniform under all components of that SLS. In case of Umbrella schemes having multiple sub

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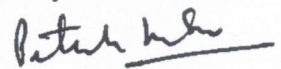
schemes/components with varying sharing patterns, State Governments in consultation with Ministry/Department concerned should open separate SLS for sub schemes/components with different sharing ratio.

- iv. After opening of aforesaid drawing accounts in RBI by the Ministries/Departments and the State Governments, the Ministries/Departments and the State Governments will approach the PFMS division, O/o CGA for on boarding the scheme onto SNA-SPARSH platform of PFMS by 'marking' of the CSS on PFMS. Simultaneously, the State Governments shall map the CSS with corresponding SLSs as per the existing protocol.
- v. 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.
- vi. Once a CSS is on boarded onto SNA-SPARSH platform of PFMS, Ministry/Department concerned shall use only the SNA- SPARSH platform to release funds under the scheme as per the guidelines contained in this OM and further guidelines issued in the matter. The use of SNA platform to release funds as per DoE's guidelines dated 23rd March, 2021 shall be stopped immediately after on boarding of the CSS onto SNA- SPARSH platform.
- vii. In the beginning of a financial year, the Ministries/Departments will create a 'mother sanction' in PFMS for a State for a CSS. The 'mother sanction' will define State wise drawing limit of the Ministry/Department for that CSS. The mother sanction may be modified by the Ministry during the year with the concurrence of the IFD.
- viii. The SNA and the Implementing Agencies (IAs) down the ladder shall be registered in State Integrated Financial Management Information System (State IFMIS).
- ix. Whenever the SNA/IAs needs to make payment to vendors/beneficiaries, the SNA/IA will generate payment files in State IFMIS. The payment files generated by SNA/IAs will be consolidated by State treasury in State IFMIS periodically after thorough scrutiny.
- x. In the case of States where the IT system is not ready to onboard a large number of agencies with proper protocol, the agencies may submit manual claims to State treasury which in turn shall process these claims in the State IFMIS.
- xi. State Government will develop a State Cyber Treasury wherein all payment files with SLS tags from the SNA/IAs could be received for payment and the vouchers could be compiled for accounting purpose. The State Cyber Treasury shall make the provision

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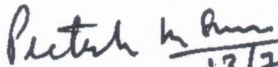
of 'flags' to identify the SNA/IA which has raised the claim and the SLS to which the claim pertains to.

- xii. State Government/treasury will share the consolidated payment file with PFMS for advance release of Central share.
- xiii. After receiving the consolidated payment file on PFMS, the Ministry/Department concerned will generate a sanction equivalent to the central share specified for the SLS on PFMS and transfer the central share of funds from centre's drawing account to the State's drawing account. Thus, State's drawing account shall be pre-funded with central share. After release of central share of funds, the mother sanction for the centre's drawing account for the scheme for the State will be reduced by an equivalent amount.
- xiv. Payment files received from State Treasury in PFMS till the cut-off time of 3 PM during a working day will be processed and sanction for the central share will be generated on the same working day. Sanction for the central share for payment files received beyond the cut-off time of 3 PM may be generated on the next working day.
- xv. Upon receipt of Central share, the consolidated payment file in State IFMIS will be auto pushed from State IFMIS to RBI. RBI shall debit the State's drawing amount by the total amount of the payment file and release payments to vendors/beneficiaries as per the instructions contained in the payment file. RBI will share the Debit notification of this payment with both PFMS and State IFMIS.
- xvi. In some schemes, the State Governments are releasing 'top up' amount in addition to the Central share and State share. State IFMIS and PFMS shall maintain a master database of proportion of Central, State share and the top up amount in such schemes. Payment files of such schemes will mandatorily include the 'top up' amount separately in line with the proportions in the master database and the Central share will not be calculated on the 'top up amount'. In case of schemes having 'top up' by State Government, Ministries/Departments shall not generate the sanction for central share against the payment files which are not reflecting the top up amount separately.
- xvii. There shall be periodic reconciliation and settlement of funds including failed transactions between Centre and State. The consolidated payment file pushed by State IFMIS to PFMS will mandatorily have the flagging for reinitiated transactions against previously failed transactions (if applicable) to avoid duplicate payments.
- xviii. Funds will remain in respective consolidated funds and will be released to the beneficiaries/vendors just in time. The funds will not be diverted to any Personal Deposit (PD) account or any other account by the State Government.
- xix. UTs without legislature work directly in PFMS and there is no need for them to open account in RBI. Ministries concerned can allow UTs with legislature to operate the concerned budget head through Letter of Authorization. UTs without legislature will ensure that the funds are released to the vendors/beneficiaries 'just in time' and are



not parked in a bank account. In case funds are to be released to any agency as per scheme guidelines, provision of Rule 230 (vii) of GFR 2017 will be strictly followed to avoid parking of funds, with agencies.

4. This issues with the approval of Finance Secretary & Secretary (Expenditure).


13/7/23
(Prateek Kumar Singh)
Director (PFC-I)
011-23094961
E-mail: prateeks.98@gov.in

To,

1. All Secretaries to the Government of India
2. All Financial Advisors to the Government of India
3. All Pr. CCAs/CCAs of all Ministries/Departments

Copy to:

1. PSO to Finance Secretary & Secretary (Expenditure)
2. PSO to Special Secretary (Pers)
3. PSO to AS(PF-S)
4. PPS to CGA
5. Sr. PPS to AS (PFC-II)
6. Sr. PPS to JS (PFC-I)

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)

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

Copy to:

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