

**FINANCE DEPARTMENT**  
**Government of National Capital Territory of Delhi**  
**4<sup>th</sup> Level, B-Wing, Delhi Secretariat, I.P. Estate, New Delhi**

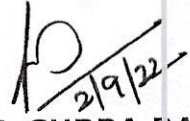
F.No.47/3/2021-AC/2730-2733

Dated: 02/09/2022

**ENDORSEMENT**

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

1. All Head of Department, Govt. of NCT of Delhi
2. Joint Director (Budget), Finance Department, Govt. of NCT of Delhi.
3. Dy. Controller of Accounts (Accounts), Principal Accounts Office, Govt. of NCT of Delhi.
4. Guard File/Website of Finance Department.

  
(P.V.S.S. SUBBA RAO)  
JOINT SECRETARY (FINANCE)

NAME OF MINISTRY/ DEPARTMENT	OM NO. & DATE	SUBJECT
Department of Expenditure, Ministry of Finance, Government of India, New Delhi.	F.No.1/(13)/PFMS/2020 dated 16.08.2022	Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released - procedure regarding State Government contribution in excess of the proportionate State share.

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F. No 1(13)/PFMS/2020  
Government of India  
Ministry of Finance  
Department of Expenditure  
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New Delhi, 16<sup>th</sup> August, 2022

**OFFICE MEMORANDUM**

Subject: **Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released – procedure regarding State Government contribution in excess of the proportionate State share.**

The undersigned is directed to refer to this Department OM No. 1(13)/PFMS/FCD/2020 dated 23<sup>rd</sup> March, 2021 on the above mentioned subject.

2. As per aforesaid guidelines, for each Centrally Sponsored Scheme (CSS), Central and State share of funds are to be released to the SNA account in the ratio prescribed under the Scheme guidelines. However it has been brought to the notice that in certain CSS, some State Governments are releasing funds in excess of the prescribed proportion as 'top-up'. As a result, the Ministries/Departments are unable to assess the magnitude of transfer of Central and the proportionate State share to the SNA account and the utilization thereof from the data provided by the State treasuries.

3. The matter has been reviewed in consultation with the Departments/Ministries, the State Governments and O/o CGA and it has been decided that if a State Government wants to contribute an amount in excess of its proportionate share of funds under a CSS as 'top-up', the State may adopt one of the following options –

Option 1: State Governments should open a separate budget line for the 'top-up' part in the State budget and transfer the 'top-up' amount to the SNA account. Moreover, the State treasury while sharing data with PFMS must flag the 'top-up' share as 'T' in addition to flagging the Central and proportionate State share as 'C' and 'S' respectively.

OR

Option 2: State Governments may spend the 'top-up' amount through a separate budget line either directly from the State treasury or through a separate bank or other account, i.e. other than the bank account of SNA/IAs.

4. This issues with the approval of competent authority.

*Prateek Kumar Singh*  
16/8/22  
(Prateek Kumar Singh)  
Director  
Tel. No. 23094961

To

1. All Secretaries to the Government of India
2. Chief Secretaries of all States/UTs
3. Finance Secretaries of all States/UTs

4. All Financial Advisors to the Government of India
5. All. Pr. CCAs/CCAs of all Ministries/Departments

Copy for information and necessary action to:

1. Addl. CGA, PFMS, O/o CGA, INA, New Delhi