EDN-(SE)H(23)2-1/2026-27 Budget PM Poshan
Directorate of School Education
Himachal Pradesh.
Dated Shimla-171001 the August, 2026

Directorate of School Education
12 AUG 2026
Himachal Pradesh, Shimla-171001

To

All the Deputy Directors School Education (Elementary)
Himachal Pradesh

Subject: - Instructions regarding allocation /distribution of Material cost and Honorarium under PM Poshan Scheme through e-vitran (Treasury Route) onboarded on SNA SPARSH for FY 2026-27- reg.

Sir,

It is stated that Government of India has released 1st mother sanction to the State Government onboarded on SNA SPARSH and the Department further allocated material cost and honorarium through e-vitran under PM Poshan Scheme to DDSEs vide verification number 246-220-082026 dated12.08.2026 under **Demand No. 8 HOA 2202-01-112-01 C90N, Demand No. 31 HOA 2202-01-796-11 C90N , Demand No 32 HOA 2202-01-789-06 C90N Demand No. 8 HOA 2202-01-112-01 S10N, Demand No. 31 HOA 2202-01-796-11 S10N and Demand No 32 HOA 2202-01-789-06 S10N** for implementing the said Scheme for FY 2026-27 as per detail attached at (Annexure-I).

S.NO.	Particular	Remarks
1	**Budget allocated under SOE-Hon.-99**	**This budget will be utilized for Honorarium to Cook-cum-Helpers engaged under PM Poshan Scheme in Primary and Upper Primary Schools @Rs 1000/- per Cook-cum-Helper per month for 10 academic months for FY 2026-27.**
2	**Budget allocated under SOE-M&S.-33**	**This budget will be utilized to mete out the material cost @ Rs. 6.78 per day per child for Pre-Primary & Primary stage and Rs. 10.17 per day per child for Upper Primary stage under PM Poshan Scheme.**

In view of the above, You are therefore requested to take further necessary action for early submission of bills on the portal and expedite the place of expenditure. Further attention may be drawn to OM No 1 (27)/ PFMS/2020 (Pt-2) dated 13 july 2023 (copy enclosed) of the Department of expenditure, Ministry of Finance, Government of India regarding" Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through e-kuber platform of Reserve Bank of India. Accordingly, the conditions mentioned in the said O.M. may be strictly complied with while releasing any funds in FY 2026-27. However, it may also be ensured that the honorarium be paid monthly on regular basis in the Bank Account of CCHs on 1st of every month. The District wise detail of allotted budget is enclosed at **Annexure-I** and the same is also available on Departmental website.

Encl: As above

Director
School Education
Himachal Pradesh, Shimla-171001

Endst. No Even Dated Shimla -171001 the August, 2026

Copy to:

1. Incharge IT Cell (Internal) with the request to upload the said instructions on Departmental website please.
2. SPARSH Dealing (Internal) for further necessary action in the matter please.
3. Guard File.

Director
School Education
Himachal Pradesh, Shimla-171001

			Districtwise 90% Centre Share Allocation of Honararium Through SPARSH					Districtwise 10% State Share Allocation of Honararium Through SPARSH			
Sr. No	Name of District	Code	D.No 08 2202-01-112-01 C90N	D.No 32 2202-01-789-06 C90N	D.No 31 2202-01-796-11 C90N	Total		D.No 08 2202-01-112-01 S10N	D.No 32 2202-01-789-06 S10N	D.No 31 2202-01-796-11 S10N	Total
1	Bilaspur	BLP00-512	3979580	1950120	0	**5929700**		442620	216680	0	**659300**
2	Chamba	CHM00-512	6455250	3631050	1864800	**11951100**		717250	403450	207200	**1327900**
3	Hamirpur	HMR00-512	2087460	1174140	0	**3261600**		231940	130460	0	**362400**
4	Kangra	KNG00-512	6651090	4259610	593100	**11503800**		739010	473290	65900	**1278200**
5	Kinnaur	KNR00-512	0	0	1167300	**1167300**		0	0	129700	**129700**
6	Kullu	KLU00-512	3669120	2063880	0	**5733000**		407680	229320	0	**637000**
7	Kaza	KZA00-512	0	0	450000	**450000**		0	0	50000	**50000**
8	Keylong	LHL00-512	0	0	558900	**558900**		0	0	62100	**62100**
9	Mandi	MDI00-512	10801170	6075630	450000	**17326800**		1200130	675070	50000	**1925200**
10	Shimla	SML00-512	7725870	4345830	450000	**12521700**		858430	482870	50000	**1391300**
11	Sirmaur	SMR00-512	6474240	3641760	0	**10116000**		719360	404640	0	**1124000**
12	Solan	SOL00-512	4712850	2650950	0	**7363800**		523650	294550	0	**818200**
13	Una	UNA00-512	2780370	1563930	0	**4344300**		308930	173770	0	**482700**
	Total		**55337000**	**31356900**	**5534100**	**92228000**		**6149000**	**3484100**	**614900**	**10248000**

			Districtwise 90% Centre Share Allocation of Material Cost Through SPARSH					Districtwise 10% State Share Allocation of Material Cost Through SPARSH			
Sr. No	Name of District	Code	D.No 08 2202-01-112-01 C90N	D.No 32 2202-01-789-06 C90N	D.No 31 2202-01-796-11 C90N	Total		D.No 08 2202-01-112-01 S10N	D.No 32 2202-01-789-06 S10N	D.No 31 2202-01-796-11 S10N	Total
1	Bilaspur	BLP00-512	9735900	5517000	456800	**15709700**		1081800	613000	50800	**1745600**
2	Chamba	CHM00-512	26914500	15251500	6364000	**48530000**		2990500	1694600	707100	**5392200**
3	Hamirpur	HMR00-512	11048000	6260600	0	**17308600**		1227600	695600	0	**1923200**
4	Kangra	KNG00-512	27310400	15475900	3329600	**46115900**		3034500	1719500	370000	**5124000**
5	Kinnaur	KNR00-512	0	0	3527100	**3527100**		0	0	391900	**391900**
6	Kullu	KLU00-512	17166200	9727400	422800	**27316400**		1907400	1080800	47000	**3035200**
7	Kaza	KZA00-512	0	0	699100	**699100**		0	0	77700	**77700**
8	Keylong	LHL00-512	0	0	963200	**963200**		0	0	107000	**107000**
9	Mandi	MDI00-512	29402900	16661600	1458300	**47522800**		3267000	1851300	162000	**5280300**
10	Shimla	SML00-512	25311400	14343000	813000	**40467400**		2812400	1593700	90300	**4496400**
11	Sirmaur	SMR00-512	28638300	16228400	2211800	**47078500**		3182000	1803200	245800	**5231000**
12	Solan	SOL00-512	20478000	11604200	507500	**32589700**		2275300	1289400	56400	**3621100**
13	Una	UNA00-512	18024400	10213400	649800	**28887600**		2002500	1134900	72000	**3209400**
	Total		**214030000**	**121283000**	**21403000**	**356716000**		**23781000**	**13476000**	**2378000**	**39635000**

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

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).

Prateek K Singh 13/7/23

(Prateek Kumar Singh)
Director (PFC-I)
011-23094961
E-mail: p ateeks.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)