

भारतीय कृषि अनुसंधान परिषद
INDIAN COUNCIL OF AGRICULTURAL RESEARCH
कृषि भवन नई दिल्ली
KRISHI BHAVAN: NEW DELHI.

मि. सं./ F.No. 229 समन्वय (लेखा एव लेखा परीक्षा)/CDN (A&A)

दिनांक/ Date: 21/12/2022

सेवा में/ To The,

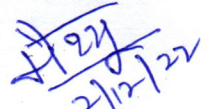
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Directors/Project Directors,
समस्त. संस्थानों / राष्ट्रीय अनुसंधान केन्द्रों /
All ICAR -Institute and National Research Centres and Attari,
भारतीय कृषि अनुसंधान परिषद,/
Indian Council Of Agricultural Research

महोदय/ महोदया,
Sir/ Madam,

कृपया इस पत्र के साथ संलग्न पत्र आवश्यक कार्यवाही हेतु देखें।
Please find here with enclosed letter for necessary action.

धन्यवाद/Thanking You,

भवदीय/Your Faithfully,


(के. जी. मैथ्यू)

(K.G. MATHEW)

अनुभाग अधिकारी, समन्वय (ले. एव ले. प.)

Section Officer, CDNA (A&A)

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAVAN: NEW DELHI**

F.No. FIN/22/2/2022-CDN(A&A)

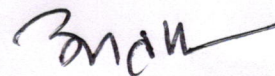
Dated the: 2nd November, 2022

ENDORSEMENT

Sub.: Brief Overview of SNA and CNA reports-reg.

Ministry of Finance, Deptt. of Expenditure, Public Procurement Division, New Delhi has issued an O.M. No. V14014/12/2022-PFMS dated 22.11.2022 on the subject mentioned above.

As approved by the Competent Authority, this O.M. No. V14014/12/2022-PFMS dated 22.11.2022 has been posted on the IC AR Web-Site www.icar.org.in for information, guidance and compliance.



(Amitabh Singh)
Sr. Finance & Accounts Officer

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Government of India
Ministry of Finance
Department of Expenditure
Controller General of Account
Public Financial Management system
3rd and 4th Floor, Shivaji Stadium Annexe
Cannaught Place, New Delhi

No: V14014/12/2022-PFMS

Date:22/11/2022

Office Memorandum

Subject: Brief Overview of SNA and CNA reports – reg.

PFMS has developed various reports for SNA and CNA modules. These reports are available to different users as per the access rights. At present **seven reports for SNA module** and **two reports for CNA module** have been made live. A brief of the content of these reports is mentioned below for getting an overview. A detailed explanation of the reports is attached at Annexure I.

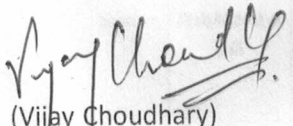
SNA Reports

1. **SNA01: Comprehensive report for releases and Expenditure** - This report shows comprehensive details of the funds releases and utilization **SLS wise** in a Centrally Sponsored Scheme (CSS), the funds transferred to the SNA by State Treasury, Expenditure made by SNA and its Child Agencies, Unspent balance of SNA and Bank Balance of SNA. It helps evaluate the financial progress of a State Linked Scheme (SLS) by State as well as Central authorities.
2. **SNA02: Agency Statement on allocation of Fund and Expenditure** - This report shows the fund allocated to SNA and Child level agencies for their self-expenditure and for further transfer to child agencies, expenditure made by the agencies and the limit left for allocation. This report helps Scheme Managers to monitor the financial flow in the scheme and utilization of funds by down level agencies.
3. **SNA03: SNA Agency mapping status** - This report help Scheme Managers to monitor the agencies mapped in the scheme as SNA and child agencies. Child agencies using Zero Balance Accounts, SNA account or Parent ZBA account can also be monitored through this report.
4. **SNA04: Interest Income in SNA account** - This report shows the quarter wise interest accrued and credit date in the Single Nodal Account to assess the amount of interest to be deposited in Consolidated Fund of India.
5. **SNA06: Release of Centre and State Share** – This report helps to get information about the delay in transfer of Centre share and State share to SNA account by the State Treasuries.
6. **SNA09 – Excess/Deficit in Treasury transfer to SNA** - This report shows the excess and deficit in Treasury transfer to SNA. It shows the complete GOI releases, proportionate State share, the complete Treasury release/expenditure both pre-SNA and Post SNA along with both SNA release and Non-SNA expenditure **CSS wise**. The corresponding SLS marked against it are also shown. The deficit report helps Center in monitoring the amount (both Center share and State Share) which has not been transferred to SNA by State Treasuries for implementation of the scheme.
7. **SNA10 - Voucher wise Treasury Data** - This report shows the details of the Treasury vouchers shared by the Treasury for a State Linked Scheme. This report will help State Treasuries to reconcile the data shared with PFMS.

CNA Reports

1. **CNA01 – Comprehensive Report for Releases and Expenditure**- This report shows the complete picture of Budget allocated to Center Sector Scheme, Exempted Releases, Identified CNAs, Gol releases to CNA, Total expenditure made by CNA and its child agencies and the Bank balance in CNA account. It helps Program division to monitor financial progress of the Scheme.
2. **CNA03 – Status of Agency Registration** - This report shows Ministry wise Central Sector Schemes marked as CNA, whether operating under Model 1 or Model 2. For Model 2, it shows the details of no. of CNAs registered and the number of child agencies registered with their details. It helps in monitoring number of agencies mapped under a CNA having Zero balance Accounts and the agencies having holding accounts.
This issues with the approval of competent Authority.

Encl: Annexure I


(Vijay Choudhary)

Dy. Controller General of Accounts

To

1. FAs of all Ministries
2. CCAs of all Ministries
3. Finance Departments and Treasuries of all the States.
4. Sr PS to Addl. CGA
5. Jt CGAs (TRBR/Rollout/DBT/GIFMIS)
6. DyCGA/AGA (All Verticals), PFMS

Brief Description of SNA and CNA Reports:

A) SNA Reports

- 1) **SNA01 – Comprehensive report for Releases and Expenditure** - The report can be generated either Controller wise or State wise and is available for SNA marked CSS schemes. Report shows the releases made by GOI to States in a particular scheme, funds received by State Nodal Agency from Treasury, Expenditure and Advance booked in PFMS against the SNA Account and with actual bank balance. The report format and other details are given below:

Controller Name	Scheme Name	State Name	GOI Release as Commodity	GOI Release to Implementing Agency	GOI Release to State Treasury	GOI Release to ESCROW Account	Amount Released by GOI Total	Proportionate State Share	Center Share Percentage	State Share Percentage	State Linked Scheme	Center Share Released from Treasury to SNA
1	2	3	4	5A	5B	5C	5=(5A+5B+5C)	6	7	8	9	10

State Share Released from Treasury to SNA	Unclassified Amount Released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Expenditure done using PFMS UI	DBT Expenditure (Payment to beneficiaries)	Expenditure shared through External System Integration	Advance	Amount yet to be Utilized	Bank Name	IFSC Code	Account Number	Balance in the Bank Account of SNA	Last Updated Date of Bank Balance
11	12	13=10+11+12	14 = (14A + 14B + 14C)	14A	14B	14C	15	16=13-(14+15)	17	18	19	20	21

- i) GOI Release to Implementing agency shows Release from govt. of India transferred directly to Implementing Agencies. This amount is not accounted in calculation of proportionate state share.
- ii) GOI Release to State Treasury shows Release from govt. of India transferred to state Treasury. Proportionate state share is calculated on this amount.
- iii) GOI Release to ESCROW Account shows the cases Central share is directly credited by government of India into SNA account and state share is credited by state treasury. This is included in calculation of proportionate state share but not included in the total fund to be transferred from treasury to SNA.
- iv) Proportionate State share is calculated on the GOI release by taking the average of center/state ratio defined during SNA marking.
- v) The treasury release shown contains only the amount which is transferred to SNA account. While obtaining such release, the unique code of SNA and SNA account number is validated.
- vi) Bank Balance shows the actual bank balance lying in the SNA account. Bank balance is shared by the bank with PFMS.
- vii) Column 14A shows the EAT expenditure done through PFMS portal i.e. Model 3.
- viii) Column 14B shows the DBT expenditure whether done through PFMS portal or through external system
- ix) Column 14C shows the expenditure done through external system integration i.e. Model 1, Model 2 and Model 4.

First Drill Down on Column 5 (Amount Released by GOI Total) of main page.

State Name	Clearance Memo No	Clearance Memo Date	Sanction No	Sanction Date	Amount Released by
1	2	3	4	5	6

- i) This shows the sanction wise GOI releases.

Second Drill Down on Column 13 (Total Amount released by Treasury to SNA)

Linked Scheme Name	Voucher Number	Released Date/Voucher	Centre Share	State Share	Amount Released to SNA
1	2	3	4	5	6

i) This show the voucher wise Treasury releases.

2) **SNA02 – Agency Statement on Allocation of Fund and Expenditure** - This report shows the agency wise fund allocation, Expenditure, advance, fund allocation down the line and unspent balance. This report is based on the allocation data so it will show only those agencies which have been allocated funds by its parent agency. The report format and other details are given below:

Agency Name	Unique Agency Code	Gross Limit Allocated by Parent	Limit Allocated for further allocation to Child Agencies	Limit Allocated for self expenditure	Total Expenditure	Expenditure done using PFMS UI	DBT Expenditure (Payment to beneficiaries)	Expenditure shared through External	Advance (Unsettled Advance)	Unutilised limit available for self expenditure	Amount Allocated to Child Agency	Limit Allocation left for further allocation to Child Agencies	Total Unspent Balance against Total Limit Allocated
1	2	3	3A = 3 - 3B	3B	4 = (4A + 4B + 4C)	4A	4B	4C	5	6 = 3B - (4 + 5)	7	8 = (3A - 7)	9 = 6 + 7

- i) Column 4A shows the EAT expenditure done through PFMS portal i.e. Model 3.
- ii) Column 4B shows the DBT expenditure whether done through PFMS portal or through external system
- iii) Column 4C shows the expenditure done through external system integration i.e. Model 1, Model 2 and Model 4.

3) **SNA03 – SNA Agency Mapping Status** - Report shows the number of child agencies using SNA and number of Child agencies using Zero Balance Account. The report format and other details are given below:

Ministry/Department Name	Gol Scheme Code and Name	State	State linked Scheme Code and Name	No of Agencies Registered as SNA	No of Child Agencies Mapped with SNA Account	No of Child Agencies using Zero Balance Account	Total Agencies Mapped	Total Agencies Mapped in Hierarchy
0	1	2	3	4	5	6	7 = (4 + 5 + 6)	8

i) If the agency account are inactive, then it will not show in SNA03 report.

Drill Down on Agency count

S.No.	Agency Name	Unique Agency Code
1	2	3

i) On drill down, it shows the name and unique code of child agencies.

4) **SNA04 – Interest Income** - This report shows the quarterly Interest credited in the Single Nodal Account along with credit date. The report format and other details are given below:

Ministry/Department Name	Gol Scheme Code and Name	State	State linked Scheme Code and Name	Name of State Nodal Agency	Bank Name	Account Number (SNA)	Interest Credited	Credited Date	Interest Credited	Credited Date	Interest Credited	Credited Date	Interest Credited	Credited Date	Total Interest Credited
1	2	3	4	5	6	7	(Q1)	(Q1)	(Q2)	(Q2)	(Q3)	(Q3)	(Q4)	(Q4)	8

i) The interest amount is provided by the bank to PFMS through banking integration.

5) SNA06 – Center and State Release details - This report helps to get information about the delay in transfer of Centre share and State share. The report format and other details are given below:

Controller Name	Scheme Name	State Name	Total Amount Released by GOI to State (cash + Commodity)	Amount Released by GOI (Commodity)	Amount Released By GOI to State (since 1st April to SNA marking)	Amount Released by GOI to State After SNA marking	Release Date (Released by GOI to State After SNA Marking)	Total Amount Released By State Treasury to SNA	Date of release from treasury to SNA account	Amount of Central share Released by Treasury to SNA	Date of Central share Released by Treasury to SNA	Deficit in Release of Center Share	Amount of State share Released by Treasury to SNA	Date of State share Released by Treasury to SNA	No of Days taken to Transfer Central share from treasury	No of Days taken to Transfer State share from treasury
1	2	3	4 = (1a+4b+4c)	4a	4b	4c	5	6	7	8	9	10 = (4b+4c-8)	11	12	13 = (9-5)	14 = (12-

- This reports shows the number of days in which Center and State share is transferred by the State Treasury to Single Nodal Account. If there is unclassified amount in the treasury release, then it is not shown in this report.
- The days are calculated with reference to date of release from Government of India.
- The column 'Total Amount Released by State Treasury to SNA' (column 6) shows the data received in PFMS from State treasury through treasury integration. If the data shared by treasury does not contain the unique agency code of SNA or the SNA account number, then it is not shown in report. This data is mapped with the GOI releases shown in column 4C to calculate the number of days from the GOI release after which the treasury release is made.

6) SNA09 – Excess/Deficit in treasury transfer to SNA – This report is used to calculate the excess and deficit in treasury transfer to SNA. It shows the Government of India Releases in State Treasury, Implementing Agency and ESCROW Account separately. The excess/Deficit is calculated on the basis of total release made from GOI (pre and post SNA marking), corresponding proportionate state share and the total releases by the state treasury. The report format and other details are given below:

Ministry	Centrally Sponsored Scheme	State	Release from GOI (Commodity)	Amount Released by GOI to State	GOI Release to Implementing Agency	GOI Release to ESCROW Account	GOI Release to State Treasury	Proportionate State Share (as per calculation based on the Center-State share ratio)	Total Funds to be Transferred by State Treasury to SNA	Release by State Treasury	Excess (+)/ Deficit(-) in Transfer from Treasury to SNA	State Linked Scheme	Release by state treasury to SLS
1	2	3	4	5=5A+5B+5C	5A	5B	5C	6	7=5C+6	8	9=8-7	10	11

- The proportionate state share is calculated on the GOI release to State treasury and GOI release to ESCROW account.
- The column 'Release by State treasury shows the total release/expenditure made by SNA. It includes both pre-SNA and Post SNA data.
- It includes both SNA and Non-SNA Releases/Expenditure.
- This report can be generated for 'Progressive' data. Progressive report will include data from 1st April 2021. 'Progressive' option can be chosen from Financial Year filter.

7) SNA10 – Voucher wise Treasury Release - It show the voucher wise data shared by the treasury for a particular scheme. This report can be used by State finance department for data reconciliation. The report format is given below:

Voucher Wise Treasury Release													
Sr. No.	Controller Name	Centrally Sponsored Schemes	State Linked Schemes	SNA Marking Date	Voucher Number	Voucher Gross Amount	Voucher Date	State Exp UniqueID	State Budget Code	File Created Date	File Processing Date	Center Share	State Share

CNA Reports

- 1) **CNA01 – Comprehensive Report for Release and Expenditure** - This report is applicable only for the Schemes which are marked as CNA under Model 2. It shows the budget allocation for the scheme, GOI release and CNA release and expenditure details. The report format and other details are given below:

Controller	Scheme	Budget Allocation	Direct/ Exempted Releases	Unique Code of CNA	Name of CNA	CNA Wise Budget Allocation	Opening CNA Bank Balance	GOI Releases to CNA	Total CNA Expenditure	CNA Bank Balance	Bank Balance Last Share On
1	2	3	4	5	6	7	8	9	10	11	12

- Column 4 show the releases made from GOI to the agency other than CNA.
- Data will be displayed in column 7 and 8 once the related functionality is developed in PFMS.
- CNA bank balance shows the actual bank balance lying in the CNA account. It is shared by the bank with PFMS.

- 2) **CNA03 – Status of Agency Registration.** - It shows the CNA marked schemes, their marking date and Model adopted by them. The report format and other details are given below:

Controller	Scheme	Date on which CS Scheme is	Model Adopted	No. of CNA Registered	Name of CNA	No. of Child Agencies using CNA Account	No. of Child Agencies using ZBA Account	No. of Agencies Who Registered Holding Account	Total Number of Agencies Registered
1	2	3	4	5	6	7	8	9	10

- From column 5 onwards, it shows the details of only those CNA schemes which are marked as Model 2.
- It shows the number of child agencies using CNA, number of Child agencies using Zero Balance Account and how many agencies have registered the Holding account.