

GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

\*\*\*

No. 22914 /F,  
PT2-FIN-PF-CA-0001-2021

dated 14/08/2023

From

**Shri Suresh Ch. Tripathy,**  
**Special Secretary to Government**

To

**The Additional Chief Secretaries to Government/**  
**Principal Secretaries to Government/**  
**Commissioner-cum-Secretaries to Government/**  
**Secretaries to Government**

(Agriculture & FE/ Fisheries & ARD/ Food Supplies & CW/ Forest, Environment & CC / Health & FW/ Higher Education/ Home/ Housing & UD/ Law/ MS&ME/ Mission Shakti/ Panchayati Raj & DW/ Planning & Convergence/ Rural Development/ Skill Development & TE/ School & ME/ SSEPD/ ST & SC Development, M & BC Welfare/ Water Resources/ Women and CD/ Works Department)

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


**Ref: Government of India OM No. 1(13)/PFMS/2020 dated 16<sup>th</sup> August, 2022.**

**Madam/Sir,**

In inviting a reference to the subject and OM cited above, I am directed to say that the PFMS, O/o Controller General of Accounts, Department of Expenditure, Ministry of Finance, GoI vide the OM, dated 08<sup>th</sup> August, 2023 (**copy enclosed**) has intimated that a facility has been made available in PFMS for capturing the "top-up" amount which is contributed in some cases by State Government in excess of the prescribed State Share for smooth implementation of any Centrally Sponsored Schemes(CSS). A User Manual in this regard has been shared for information and guidance of the users.

It is, therefore, requested to kindly issue instructions to the concerned officials for taking necessary action in the matter as per aforesaid OM issued by Government of India.

Yours faithfully,

  
14/08/2023

**Special Secretary to Government**

Memo No 22915 /F,

Date 14/08/2023

Copy along with the copy of enclosure forwarded to the FAs/AFAs of (Agriculture & FE/ Fisheries & ARD/ Food Supplies & CW/ Forest, Environment & CC / Health & FW/ Higher Education/ Home/ Housing & UD/ Law/ MS&ME/ Mission Shakti/ Panchayati Raj & DW/ Planning & Convergence/ Rural Development/ Skill Development & TE/ School & ME/ SSEPD/ ST & SC Development, M & BC Welfare/ Water Resources/ Women and CD/ Works Department) for kind information and necessary action.

*Amal*  
14.8.2023  
Deputy Secretary to Government

Memo No 22916 /F,

Date 14/08/2023

Copy along with the copy of enclosure forwarded to Director of Treasuries and Inspection, DT & I (O), Bhubaneswar for kind information.

*Amal*  
14.8.2023  
Deputy Secretary to Government

Memo No 22917 /F,

Date 14/08/2023

Copy along with the copy of enclosure forwarded to the Director, Budget Finance Department, for kind information.

*Amal*  
14.8.2023  
Deputy Secretary to Government

Memo No 22918 /F,

Date 14/08/2023

Copy along with the copy of enclosure forwarded to all Expenditure Branches/Treasury Branch of Finance Department for kind information.

*Amal*  
14.8.2023  
Deputy Secretary to Government

Memo No 22919 /F,

Date 14/08/2023

Copy along with the copy of enclosure forwarded to PFMS State Directorate, SPMU, 2nd Floor, Treasury & Accounts Bhawan, for kind information and necessary action.

*Amal*  
14.8.2023  
Deputy Secretary to Government

F. No.C-13015/SD/MGCGA/PFMS/2023-24/4985  
Government of India, Ministry of Finance,  
Department of Expenditure  
O/o Controller General of Accounts  
Public Financial Management System (PFMS)  
4th Floor, Shivaji Stadium Annexe, New Delhi 110001

Dated 08.08.2023

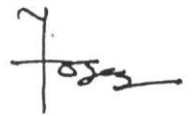
Office Memorandum

**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 the OM No. 1(13)/PFMS/2020 dated 16<sup>th</sup> August 2022 on the above mentioned subject(copy attached).

2. As per para 3 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. In this regard a facility has been made available in the PFMS to capture the top-up amount.
3. A User Manual for capturing the top up amount is also prepared and attached herewith for information and guidance of the users.

This issues with the approval of the competent authority, PFMS Division.



(Yogesh Kumar Meena)  
Dy. Controller General of Accounts

To

1. Finance Secretary of all State/UTs with legislature.,
2. All State Directorates of PFMS.

Copy to

- 1.PPS to Controller General of Accounts.
2. Sr.PPS to Addl. Secretary(PFS), DoE, M/o Finance
2. Sr. PS to Addl. CGA(PFMS Division)
3. Jt. CGA (Rollout/TRBR/DBT/State Directorates)
4. Director(PFS) , DoE, M/o Finance
5. Dy. CGAs/ACGAs (State Directorates of PFMS)
6. Sr. A.Os/A.A.Os (Rollout)

# User Manual

## State Share Top-up – 'X'

*Prepared for-  
PFMS, Controller General of Accounts  
Ministry of Finance, Department of Expenditure*

*17 July 2023*

*Prepared By-  
Abhishek Sharma  
Business Analyst*

## Revision and Signoff Sheet

### Document Creation History

Version	Date	Author	Designation
1.0	17-July-2023	Mr. Abhishek Sharma	Business Analyst

### Reviewers

Version	Date	Reviewed By	Designation
1.0		Mr. Jitender Kumar	Scientist-B, NIC
1.0		Mr. Punit Srivastava	Sr. Technical Director, NIC

### Approvers

Version	Date	Approved By	Designation
1.0			
1.0			

## Table of Contents

INTRODUCTION .....	4
PURPOSE .....	4
DESCRIPTION .....	4
Overview .....	5

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## INTRODUCTION

Public Financial Management System (PFMS) a web application is an online management information and decision support system for the plan schemes of the government of India. The purpose of this system is to track and monitor the fund disbursement and utilization under Plan schemes on real time basis.

## PURPOSE

The purpose of this manual is to explain about the 'State Top Up share X' systematically to the users.

## DESCRIPTION

In current scenario, there are 04 sharing types (C, S, T and U) described in the PFMS for sharing expenditure data.

Apart from above mentioned sharing types, a new Sharing Type 'X' has been introduced for the implementation of 'State Top Up share'.

## Overview

There will be several impacts of implementing **Sharing Type 'X'** on the PFMS system –

1. State Scheme Master
2. Mapping Page
3. Bulk Upload Mapping Page

### **1. State Scheme Master:**

Accepted tag value for tag <Scheme Type> will be 'X' for 'Top-up'

```
<StateSchemes>
<stateSchemes>
<StateCode>07</StateCode>
<DepartmentCode>01</DepartmentCode>
<BudgetCode>2501018000113PV19</BudgetCode>
<StateSchemeCode>DL125</StateSchemeCode>
<Description>राष्ट्रीय ग्रामीण आजीविका मिशन</Description>
<Plan_Flag>P</Plan_Flag>
<C_V_Flag>C</C_V_Flag>
<CentralSchemeShare>100</CentralSchemeShare>
<SchemeType>C</SchemeType>
<SchemeNameLocal>IMPROVEMENT IN SALARY SCALE</SchemeNameLocal>
<SchemeShortName>CENTRAL SECTOR SCHEME</SchemeShortName>
</stateSchemes>
<stateSchemes>
<StateCode>07</StateCode>
<DepartmentCode>02</DepartmentCode>
<BudgetCode>2501018000113PV81</BudgetCode>
<StateSchemeCode>DL127</StateSchemeCode>
<Description>राष्ट्रीय ग्रामीण आजीविका मिशन</Description>
<Plan_Flag>P</Plan_Flag>
<C_V_Flag>C</C_V_Flag>
<CentralSchemeShare>100</CentralSchemeShare>
<SchemeType>X</SchemeType>
<SchemeNameLocal>IMPROVEMENT IN SALARY SCALE</SchemeNameLocal>
<SchemeShortName>CENTRAL SECTOR SCHEME</SchemeShortName>
</stateSchemes>
</StateSchemes>
```

## 2. Mapping Page:

In Scheme Mapping page, sharing type C- Center, S - State and X – Top up share will be visible in the 'Sharing type' dropdown menu -

### Add/ Edit GOI Scheme Vs. State Scheme

SCHEME MAPPING -STATE DELHI	
<input type="radio"/> e Vs. State Scheme	<input type="radio"/> Manage GOI Scheme Vs. State Scheme
Add/ Edit GOI Scheme Vs. State Scheme	
GOI Scheme : *	1410-CLIMATE RESILIENT AGRICULTURE INITIATIVE
GOI Head of Account : *	123456789123456( )
<input type="button" value="Search"/> <input type="button" value="Reset"/>	
State Scheme	
State Scheme : *	DL148 - TSET SNA 3 0
Sharing Type : *	--Select Value--
State Department : *	--Select Value--
State Budget Code : *	C - Center Share S - State Share X - Top-Up
State Object Head : *	
<input type="button" value="Add"/>	

### 3. Bulk Upload Mapping Page:

Accepted tag value for tag <Scheme Type> will be 'X' for 'Top-up' for Bulk Upload Mapping.

```
<StateMappingMaster>
  <StateMapping>
    <StateCode>07</StateCode>
    <FinancialYear>2023</FinancialYear>
    <GOISchemeCode>1410</GOISchemeCode>
    <GOIHeadofAccounts>360106789180231</GOIHeadofAccounts>
    <SlsCode>DL13</SlsCode>
    <SharingType>X</SharingType>
    <DepartmentCode>022</DepartmentCode>
    <StateBudgetCode>2012030900001</StateBudgetCode>
    <StateObjectHead>01</StateObjectHead>
  </StateMapping>
  <StateMapping>
    <StateCode>07</StateCode>
    <FinancialYear>2023</FinancialYear>
    <GOISchemeCode>1410</GOISchemeCode>
    <GOIHeadofAccounts>360106789180231</GOIHeadofAccounts>
    <SlsCode>DL12</SlsCode>
    <SharingType>X</SharingType>
    <DepartmentCode>022</DepartmentCode>
    <StateBudgetCode>2012030900221</StateBudgetCode>
    <StateObjectHead>02</StateObjectHead>
  </StateMapping>
</StateMappingMaster>
```