FINANCE DEPARTMENT

Integrated Financial Management System

GOVERNMENT OF RAJASTHAN

Best Practices Under IFMS in Rajasthan Finance Secretaries Conference on 19th Sept 2025 - Organised by CAG

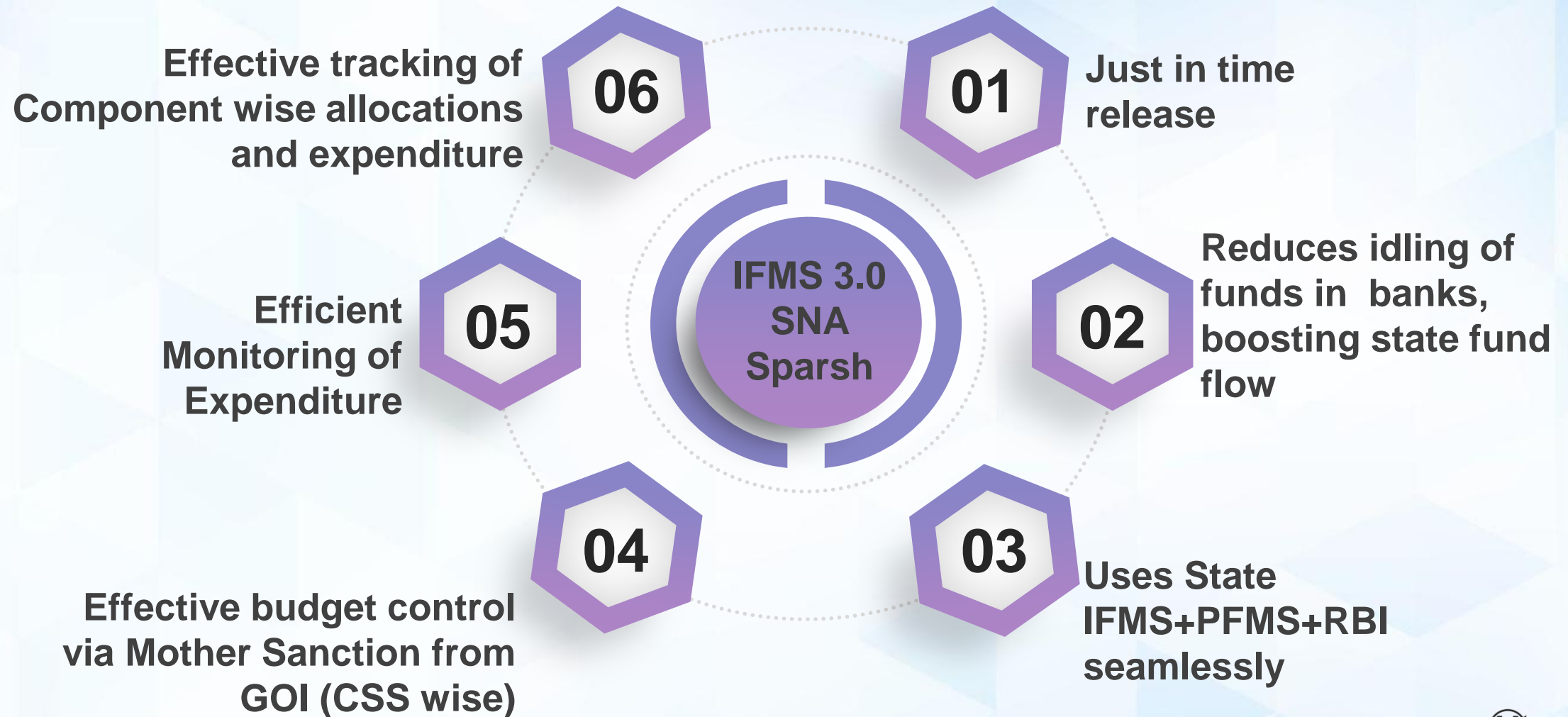# Strengthening reporting framework with respect to CSS

Reporting Framework of CSS

1. Multilayered Management
2. Planning, Budgeting & Monitoring from GOI – Ministries
3. Execution & Implementation from States with share
4. Utilisation reporting from States
5. View of fund flow from GOI to last level beneficiary

Evolution

o 2014-15 : Integration of IFMS - Treasury system for reporting expenditure on schemes
o 2021 : SNA Banking platform
o 2023-24 : SNA SPARSH – Just in time Release – PFMS+IFMS+RBI+NPCI + Portals of Ministries

IFMS : SNA SPARSH Benefits to States

Effective tracking of Component wise allocations and expenditure

06

Just in time release

01

IFMS 3.0 SNA Sparsh

Reduces idling of funds in banks, boosting state fund flow

02

Efficient Monitoring of Expenditure

05

Effective budget control via Mother Sanction from GOI (CSS wise)

04

Uses State IFMS+PFMS+RBI seamlessly

03

IFMS 3.0

RAJASTHAN IFMS – At a Glance

67 Administrative Departments

99K+ Vendors

145 Departments

29000+ Government Offices

49 Treasuries

57+ Banks

10 lac+ Employees (Govt and autonomous bodies)

1.5Cr.+ Beneficiaries

5.67 lac Civil Pensioners

204 Budget Controlling Officers

247 Sub-Treasuries

44000+ Drawing and Disbursement Officers/ Divisions/ PD Account

IFMS Core Modules / Sub-Modules

Budget Management

- Masters Generations
- BFC Estimation Process
- Budget Reappropriation
- Pool Budget
- Revised Est. Enforcement
- Budget Re-appropriation
- Additional Authorization
- Budget Surrender
- Supplementary Budget
- SNA Grant Release Req.
- Contingency

Disbursement Engine

- Employee & Salary Mgt.
- Pension Mgt.
- Treasury & Ceiling
- Work Account Mgt. (WAM)
- SNA Sparsh
- Vendor/ Beneficiaries Mgt.
- FVC/ GIA Bills
- Inventory Management System
- ICDMS
- Self Service ESS, PSS etc.

Revenue Management

- Quick Challan
- e-Challan for Department
- Track Challan
- Refund Request
- Defacing a Challan
- Challan Reconciliation report
- Remitter Registration
- Payment Gateway
- Mobile App.
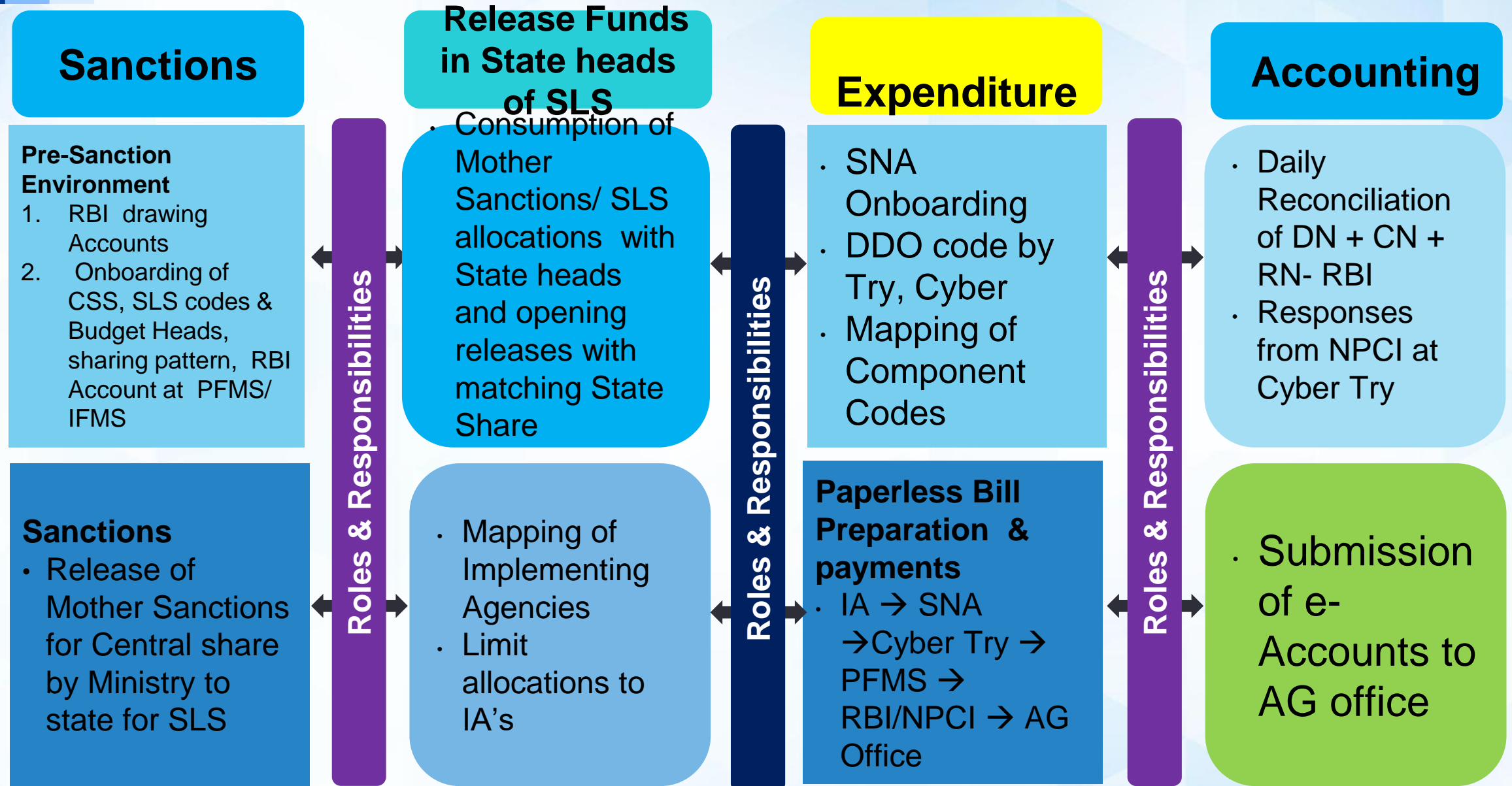
Accounting Management

- Compilation of Account
- Accounts Reconciliation
- AG Reports
- Submit Revise Accounts
- AG-IM Server Integration
- Stregthened Reporting processes

External Integrations

- RBI
- PFMS
- NPCI
- AG IM Server
- GSTIN
- NSDL
- UIDAI
- Agency Banks
- Other State Portals
- Ministry/GoI Applications

SNA SPARSH- Just in Time Release (Process- Lifecycle) (समयोचित प्रणाली एकीकृत राशि शीघ्र हस्तांतरण) Reporting processes of CSS

Sanctions

Pre-Sanction Environment
1. RBI drawing Accounts
2. Onboarding of CSS, SLS codes & Budget Heads, sharing pattern, RBI Account at PFMS/ IFMS

Sanctions
- Release of Mother Sanctions for Central share by Ministry to state for SLS

Roles & Responsibilities

Release Funds in State heads of SLS

- Consumption of Mother Sanctions/ SLS allocations with State heads and opening releases with matching State Share

- Mapping of Implementing Agencies
- Limit allocations to IA's

Roles & Responsibilities

Expenditure

- SNA Onboarding
- DDO code by Try, Cyber
- Mapping of Component Codes

Paperless Bill Preparation & payments
- IA → SNA →Cyber Try → PFMS → RBI/NPCI → AG Office

Roles & Responsibilities

Accounting

- Daily Reconciliation of DN + CN + RN- RBI
- Responses from NPCI at Cyber Try

- Submission of e-Accounts to AG office

SNA SPARSH – Journey in Rajasthan as first State

a) **First State to introduce SNA Sparsh for CSS**
b) **First State to introduce APBS Payments**
c) **Incentive of 500Cr.**

01
- GOI - OM dated 13-07-2023 for CSS Implementation
- Integration of IFMS done with PFMS, RBI

02
Roll out of two CSS- SBM –G and RUSA in August, 2023, Circular of FD-GOR issued on **7th Aug, 23**

03
Establishment of *Cyber Treasury,* e-Reconciliation mechanism with PFMS & RBI, Submission of e-Account to AG office

04
4 - CSS implemented during FY-23-24 SBM-G/ RUSA/ PM-ABHIM and PMMSY

05
FY-24-25- Onboarded-25 CSS & 53 SLS Total Expenditure 2469.55 Cr.

06
Integration done with NPCI, PFMS, RBI for Aadhar Based Payments. System developed & Transactions started under ABPS payments-SBM-G

07
In March 2025, Integration done with NREGA SOFT, OMMAS Portal – payments done for MNREGA, PMGSY

08
Integration done with PMAY-G AWAS Soft, PMMVY Scheme for APBS payments

Facilitation in the System

- Auto Budget releases in CA /SF after receiving Mother Sanctions
- Auto fetching of Components and Sub Components/ IA codes/ controller codes from PFMS
- Maintaining sharing pattern in IFMS for CA/SF + Mapping of State budget Heads with GOI Budget Heads
- Fund allocation to IAs from SNA
- IA mapping with hierarchy
- Maker/ Checker / Approver work flow with bill generation at the level of IA
- Master data creation without the rider of vendor codes from PFMS
- Bill types mapped with Budget heads- GIA bill/ GST-TDS bill/ SD refund bill/ Rejection advices
- Mapping of bills with all deductions in budget heads / bill generation according to validations of GFAR
- Electronic Account submission to AG office with all vouchers
- Reports- track of transactions/ fund allocation wise expenditure of IAs / Other reports

SNA – SPARSH (समयोचित प्रणाली एकीकृत राशि शीघ्र हस्तांतरण)

PFMS-RBI-IFMS-NPCI Integration : Comparison of DBT & Non-DBT Payments

Processes

1. MS + BH Mapping, Ack of MS, SNA Onboarding & Allocation

2. Master Data Creation and Claim Presentation+ PFMS bank account validation

3. Debit mandate with PFMS (DN from PFMS & CN from RBI)

4. UTR tagging with DN/RN

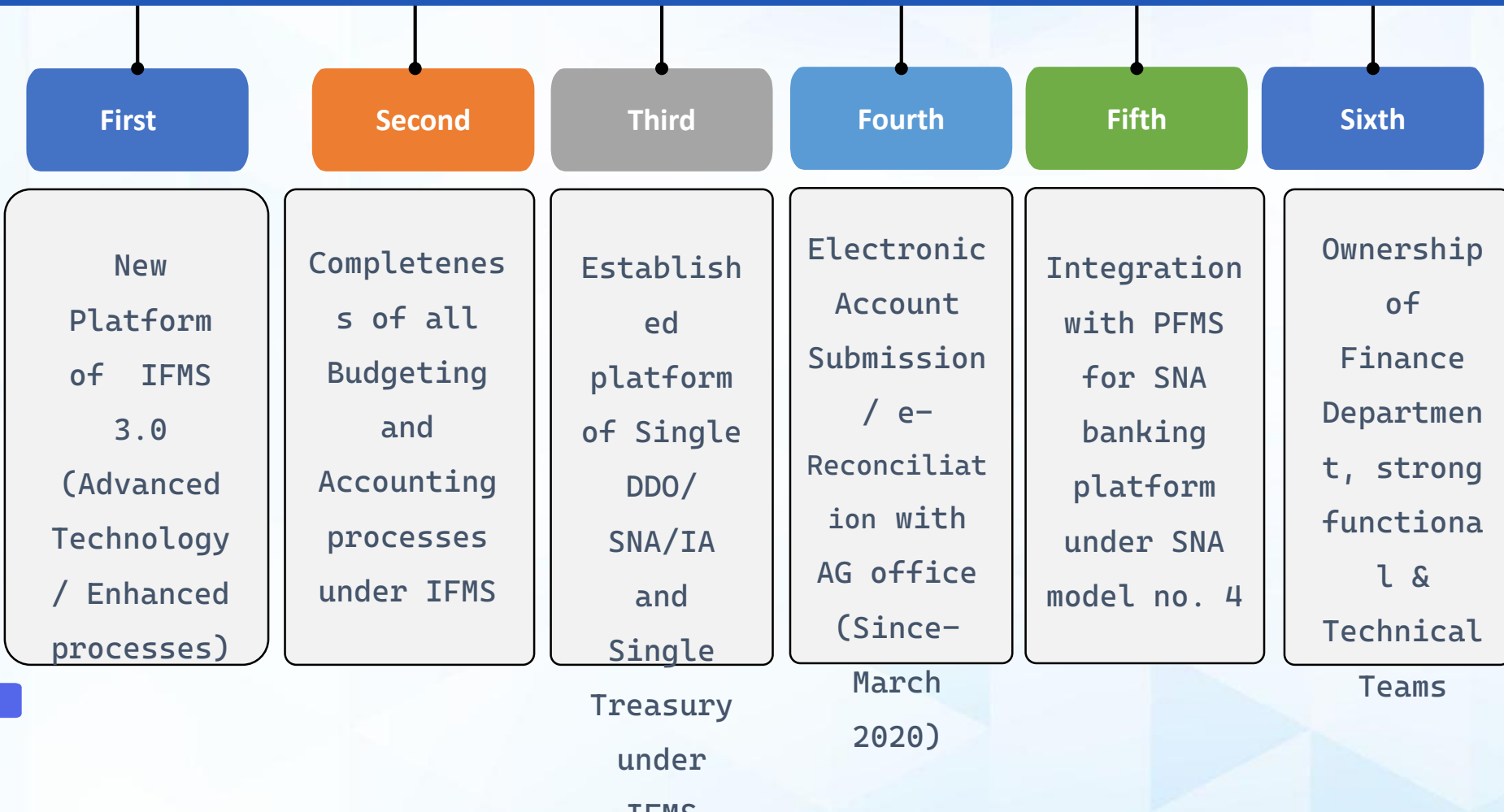**SNA Sparsh with Non DBT Payments**

SNA Sparsh with APBS/ DBT Payments

Processes

1. MS + BH Mapping, Ack of MS, SNA Onboarding & Allocation

2. Aadhar Vault Creation with seeding status presentation

3. Debit mandate with PFMS & NPCI

4. Response tagging with DN/RN

Why Rajasthan is the first State to implement - SNA SPARSH / SNA SPARSH DBT

First	Second	Third	Fourth	Fifth	Sixth
New Platform of IFMS 3.0 (Advanced Technology / Enhanced processes)	Completeness of all Budgeting and Accounting processes under IFMS	Established platform of Single DDO/ SNA/IA and Single Treasury under IFMS	Electronic Account Submission / e-Reconciliation with AG office (Since-March 2020)	Integration with PFMS for SNA banking platform under SNA model no. 4	Ownership of Finance Department, strong functional & Technical Teams

SNA SPARSH - Best Practices (Functional)

Mapping of CSS Schemes & SLS budget heads + CSS codes + Components 01

CA + SF Management with a Single bill according to sharing pattern 02

Business Process Re-engineering for New bill type with all parameters 03

Onboarding process of SNA + IA Hierarchy + Provisions for Autonomous bodies as SNA + IA 04

Clearly defined Protocols for Cyber Treasury + SNA + IA 05

Generation of complete e-bills with sub-vouchers and sanctions 06

Single DDO + Single Treasury System + e-Account Submission Process 07

SNA SPARSH - Best Practices (Technical)

01 Seamless technical processes for all SNAs with integrations
Well equipped State Data Centre

02 Secured Aadhar Vault for storing the Encrypted Aadhar into Vault

03 Implementation of OTP based multifactor Authentications for Login.
Role Base Access Control

04 Masking of Sensitive Data at UI

05 Encryption and Decryption of Aadhaar Number without exposing the mechanism

06 Bill Tracking at IA, SNA, Treasury, PFMS and RBI

IFMS : SNA SPARSH Progress so far… (FY 2024-25 & 2025/26)

As on 11.09.2025
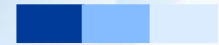
2024-25	2025-26
30/72	80/161

Total CSS/ SLS Notified & Onboarded

2024-25	2025-26
25/53	30/65

Total CSS/ SLS Mother Sanction Received & transactions done / onboarded

2024-25	2025-26
1958.55 + Cr.	6021.05 + Cr.

Total Amount of Mother Sanction Received

2024-25	2025-26
3160.23 + Cr.	9391.99 + Cr.

Total Budget Allocation

2024-25	2025-26
2469.55 + Cr.	1933.99 + Cr.

Total Expenditure Done

RBI Drawing account opened- 133 SLS/78 CSS

| SNA SPARSH - Security aspects, SDC Environment & Training/ Workshops

Security aspects, SDC Environment & Training/ Workshops

- SDC is cloud-enabled and support the digital development of Rajasthan
- It offers IT services and infrastructure to government bodies, PSUs, corporations
- Designed as a green data center, certified by Green Building Rating System

- Use of Raj Single Sign On (SSO) and Integrated System
- **Use of Golden Gate, Implementation of Redaction and Masking.**
- **Audit Vault Security**
- **Analytics and Interactive Graphical Representation**

- **Co-ordination with On-Screen Support**
- **Familiarization with the New System**
- **Interactive Training Sessions & Workshops (37)**
- **Module Wise Helpdesk Team**

- **Integration of WCC with IM Server**
- **Task Assignment & Workflow Configurations**
- **Micro service Application Architecture and CI/CD Pipelines**
- **Security Audit , Third Party Audit, tracking of Transaction and Audits Trail & History**

Special Attention

👉 *Carefully observe Mother sanctions and Expenditure as Expenditure is directly related to Central releases*

👉 *In BFC, provisions should be kept according to mother sanctions/ anticipated mother sanctions*

👉 *Deductions are managed with bills / No need to park in holding accounts/ No parking of funds in banks are allowed/ IA role should be given to these agencies if required*

👉 *Transactions are done through Treasuries / Mother Sanctions are indicative and invite fund releases.*

👉 *Fund allocation to IAs and Expenditure should be monitored on daily basis/ Bills of IAs should be forwarded daily before 12.00 pm to Cyber Treasury*

SNA SPARSH – Consideration Areas

- Component wise mother Sanction and SLS allocations should be mapped. - *No mapping of mother sanction amount in SLS wise allocation API (PFMS)*

- New Mother sanctions should be mapped with previous sanctions. *Mother sanction (PDF copy) is needed in State treasury login/ FD login (PFMS)*

- *Line Ministries are taking three four days in clearance of payment files, automation of payments may be considered for faster payments*

- *No mechanism to return CN/RN amount to GOI*

- *No mechanism to make reversal entries by PAG office in e-Kuber (similar to the process of Agency banks) . RBI needs direct debit/ credit mandate from States*

- *Transaction charges of NPCI should be born by RBI similar to the commission charges of agency banks*

- *Under SNA SPARSH, Autonomous bodies are also required to directly debit State heads . No mechanism to map Personal Deposit Account for functions of autonomous Bodies*

- *SNA SPASH has impacted liquidity of State, special limit under WMA needs to be considered*

SNA SPARSH - Grant Release, Mobile, Inner, Outer, GST-TDS, Rejection Reports
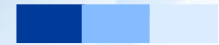
Process Name	Link
❑ Grant Release - Screenshot	View
❑ Expenditure Reports in IFMS 3.0 Mobile Application - Screenshot	View
❑ SNA SPARSH Bill (Outer Sheet)	View
❑ SNA SPARSH Bill (Inner Sheet)	View
❑ SNA SPARSH GST-TDS Bill	View
❑ SNA SPARSH Rejected Transaction Bill	View

SNA SPARSH – Ist List of Accounts to be Submitted to AG office

AG Covering Letter	e-kuber LOP Division	TY 34 Summary	TY 34 Detail

SNA SPARSH – IInd List of Accounts to be Submitted to AG office

AG Covering Letter	Closing Abstract	e-kuber LOP Division	e-kuber LOR Division	TY 34 Summary	TY 34 Detail
TY 34 Division	TY 33 Summary	TY 33 Detail	TY 33 Division	VDMS	PD Memo (TY 52)

comparison of Expenditure under SNA Bank and SNA SPARSH
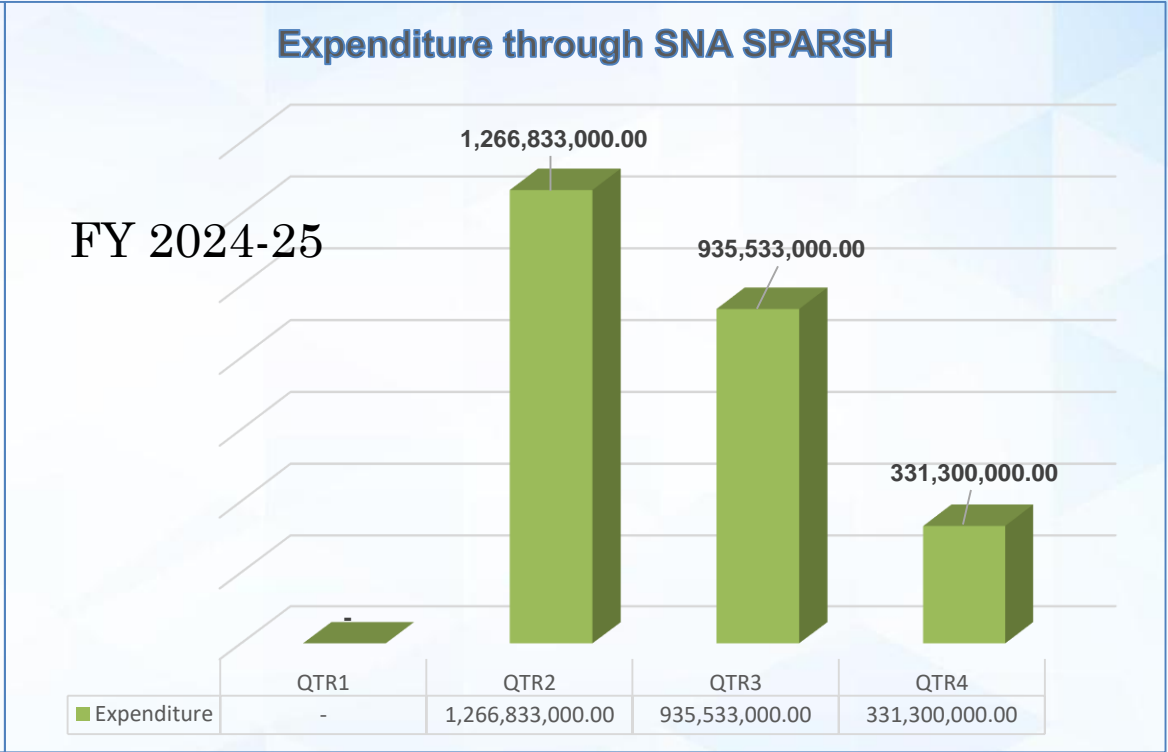
RJ 577- PMABHIM – SNA BANK

Expenditure through SNA BANK

FY 2023-24

1,719,806,169.00

243,181,301.00

344,451,202.00

321,887,518.00

	QTR1	QTR2	QTR3	QTR4
Expenditure	243,181,301.00	344,451,202.00	321,887,518.00	1,719,806,169.00

RJ 577- PMABHIM – SNA SPARSH

Expenditure through SNA SPARSH

FY 2024-25

1,266,833,000.00

935,533,000.00

331,300,000.00

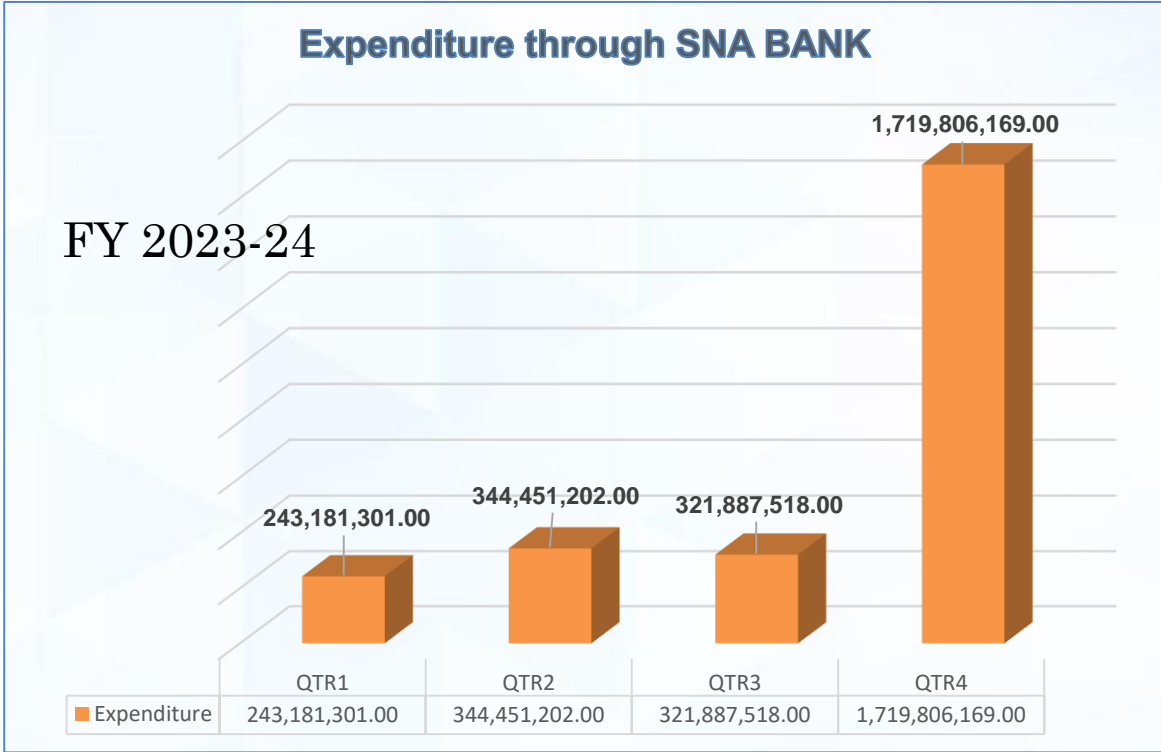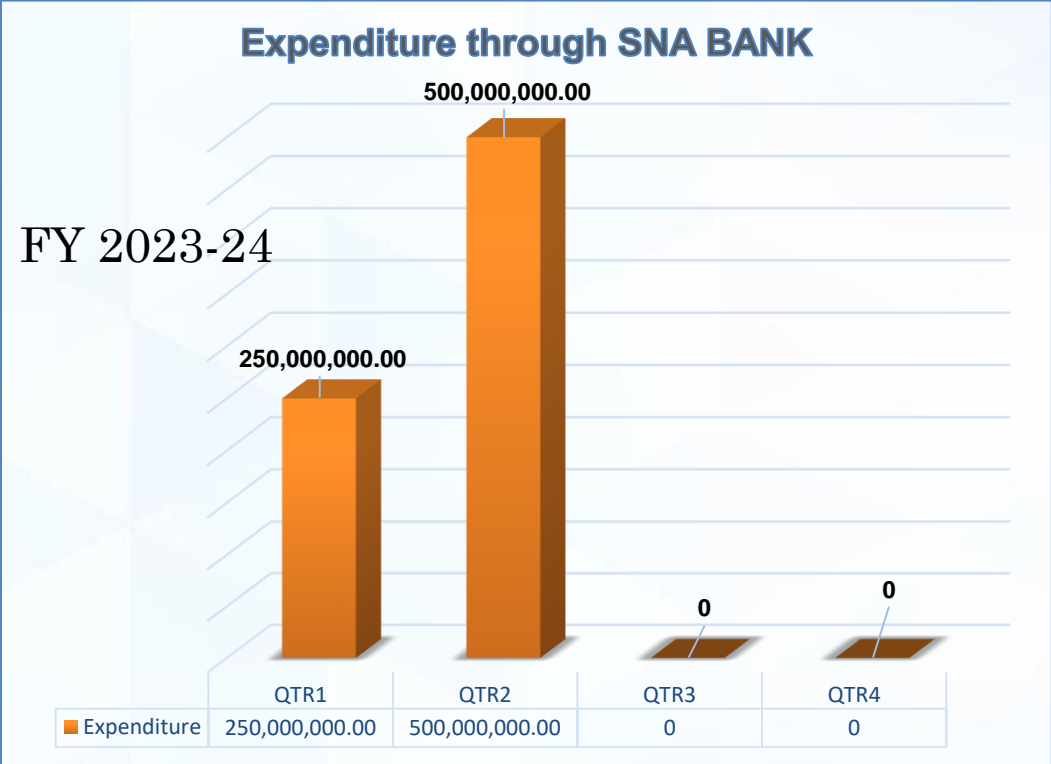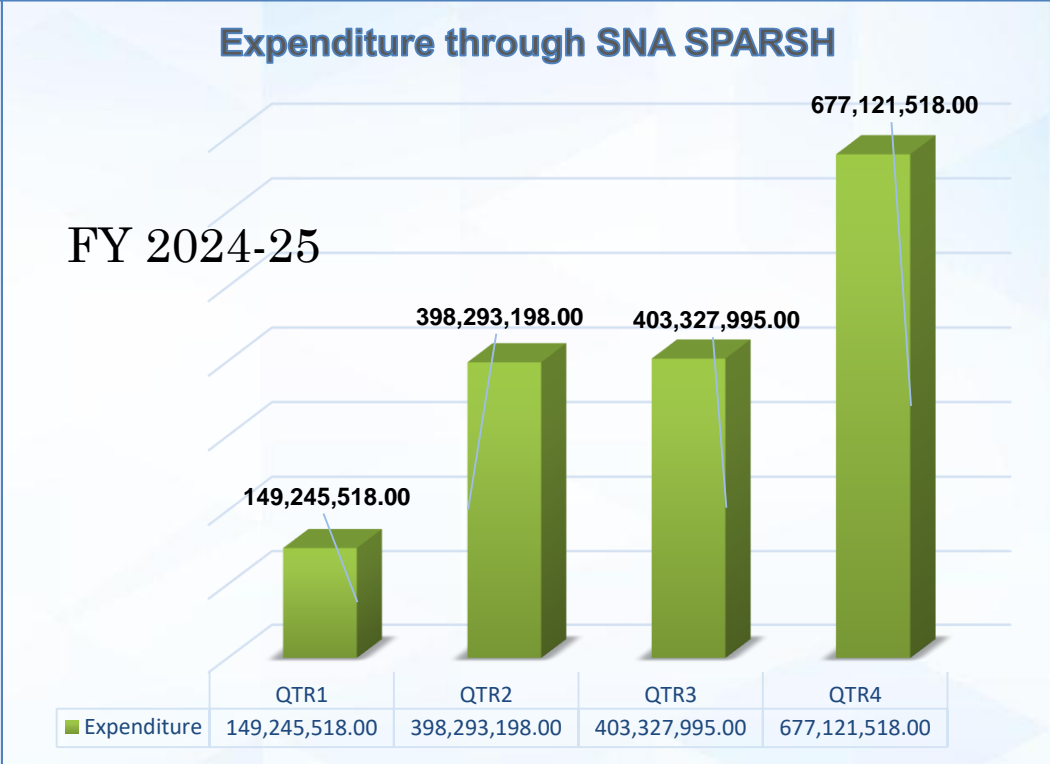|	QTR1	QTR2	QTR3	QTR4
Expenditure	-	1,266,833,000.00	935,533,000.00	331,300,000.00

Figure: Comparative Analysis SNA BANK Vs SNA SPARSH module

comparison of Expenditure under SNA Bank and SNA SPARSH

RJ 247- SBM-G –SNA BANK

RJ 247- SBM-G –SNA BANK

Figure: Comparative Analysis SNA BANK Vs SNA SPARSH module