

भारत सरकार/ Government of India  
वित्त मंत्रालय, व्यय विभाग/Ministry of Finance, Dept. Of Expenditure  
महालेखा नियंत्रक कार्यालय/ O/o the Controller General of Accounts  
ब्लाक - ई, जी. पी. ओ. काम्प्लेक्स. आई. एन. ए. - 110023, नई दिल्ली  
E Block, GPO Complex, INA, New Delhi - 110023  
Tel: 011-24665382/383; email ID: sao-rbd@nic.in

No. R-08/4/2024-GBA-CGA/E.Comp. 16018//468 -/688 दिनांकित/Dated:25th March, 2026

**Subject : "Just-in-Time" release of funds under Centrally Sponsored Schemes through SNA SPARSH & SPARSH DBT and Central Sector Schemes through TSA and HTSA – Special guidelines for 31st March 2026 to avoid last-minute rush in processing of payment files during FY 2025–26 – reg.**

The undersigned is directed to invite attention to the various guidelines/advisories issued by the Department of Expenditure and this office prescribing measures to ensure smooth closure of the Financial Year 2025-26. The relevant Office Memoranda are as under:

- i) GBA, O/o CGA guidelines along with related O.M.s regarding payment procedures for year-end closing, dated 06.03.2026 (**Annexure-I**).
- ii) Advisory for Financial Year closure for SNA SPARSH, dated 13.03.2026 (**Annexure-II**).
- iii) SOP for issuance of lapsed assignments and carried forward/advance assignments in FY 2026–27, dated 18.03.2026 (**Annexure-III**).

2. In order to ensure smooth closure of the Financial Year 2025–26, specific timelines for **31st March 2026** are prescribed and detailed in **Annexure-A** (copy enclosed) for strict adherence by all stakeholders handling Centrally Sponsored Schemes through SNA SPARSH & SPARSH DBT, and Central Sector Schemes operating through TSA & Hybrid TSA.

3. All Ministries/Departments, State Governments, and Implementing Agencies are requested to strictly comply with the above timelines and ensure close coordination among all stakeholders to facilitate smooth and timely processing of payment files. **The PFMS system will not allow the activity post the cut-off time detailed for the particular activity.**

4. It is further emphasized that no deviations from the prescribed timelines will be entertained, and all efforts must be made to avoid last-minute congestion in the system to ensure seamless financial year closure.

This issues with the approval of Secretary (Expenditure).



(Madhu Sharma)

**Sr Dy. Controller General of Accounts (A&FR)**

Encl. As above

To

1. All Secretaries to Ministries/Departments in Government of India
2. All Financial Advisors to Ministries/Departments in Government of India
3. Pr. Finance Secretary/Finance Secretary of all the State of Governments / UTs with legislation
4. All Pr. CCAs/CCAs/CAs (independent changes) to Ministries/Departments in Government of India
5. All the concerned PAOs administering the identified ABs under TSA and Central Sector Schemes implemented through TSA Framework with a request to inform all the concerned ABs/Sub ABs/IAs/CNAs.
6. General Manager (Government Business) of all Scheduled Commercial Banks

Copy to

1. PPS to Controller General of Accounts
2. PPS to Additional Secretary (PFS), Ministry of Finance
3. PPS to Additional Controller General of Accounts, PFMS
4. PPS to Additional Controller General of Accounts, (A&FR)
5. PS to all Jt. CGA's of Office of CGA

**Cut-Off Timelines for 31st March 2026**

**(SNA SPARSH & SPARSH DBT)**

**A. SPARSH DBT**

<b>Sl No</b>	<b>Action</b>	<b>Cut-Off Time for 31st March 2026</b>	<b>Action By</b>
01	Issuance of Last Mother Sanction for FY 2025-26	<b>1300 hrs.</b> (DSC should be done and MS should be marked as active)	Programme Division of Central Ministry/Departments.
02	Pushing of SPARSH ABP DBT Payment files by Cyber Treasury and their Acceptance in PFMS	<b>1500 hrs.</b> (States are advised to push their SPARSH ABP DBT files in PFMS latest by 1500 hrs, thereafter no such file shall be accepted in PFMS.	State cyber treasury and PFMS
03	Processing of SPARSH DBT payment files received in PFMS	<b>1800 hrs.</b> (including DSC by PAO)	PD Checker/Pr. AO and PAO.
04	Pushing of ABP presentation file to NPCI by State cyber treasury.	<b>1900 hrs.</b>	State Cyber Treasury/NPCI

Note : NPCI has extended presentation sessions at 1200 hrs, 1500 hrs and 1700 hrs.

**B. SNA SPARSH (Non-DBT/Account Based DBT)**

<b>Sl No</b>	<b>Action</b>	<b>Cut-Off Time 31st March 2026</b>	<b>Action By</b>
01	Issuance of Last Mother Sanction	<b>1300 hrs.</b> (DSC should be done and MS should be marked as active)	Programme Division of Central Ministries/Departments
02	Pushing of payment files by Cyber Treasury and their acceptance in PFMS	<b>1600 hrs.</b> (No payment file shall be accepted thereafter.	State cyber treasury & PFMS
03	Processing of all SPARSH payment files received in PFMS	<b>1900 hrs.</b> (including DSC by PAO)	PD Checker/Pr. AO and PAO -
04	Pushing of all SPARSH payment files to e-Kuber by State cyber treasury.	<b>2200 hrs.</b>	State Cyber Treasury/e-Kuber

## Cut-Off Timelines for 31st March 2026 for TSA and Hybrid TSA

### **A. TSA**

<b>Sl No</b>	<b>Action</b>	<b>Cut-Off Time 31st March 2026</b>	<b>Action By</b>
01	Issuance of Assignment by Ministry to CNA (Parent Agency)	2000 hrs.	Programme Division.
02	Issuance of sub-assignment to child level agencies by their Parent Agency	2200 hrs.	Parent Level Agency/Child Agency.
03	Submission of e-Payments by IAs to with RBI Account	2400 hrs	Implementing Agencies

### **B. Hybrid - TSA**

<b>Sl No</b>	<b>Action</b>	<b>Cut-Off Time for 31st March 2026</b>	<b>Action By</b>
01	Issuance of Assignment by Ministry to CNA (Parent Agency)	2000 hrs.	Programme Division.
02	Issuance of sub-assignment to child level agencies by their Parent Agency	2200 hrs.	Parent Level Agency/Child Agency.
03	Claim File for TSA Hybrid Payments for transfer of funds by Funding Agencies	2300 hrs.	Hybrid IAs/Funding Agencies.

### **C. TSA- Central Bank Digital Currency**

<b>Sl No</b>	<b>Action</b>	<b>Cut-Off Time for 31st March 2026</b>	<b>Action By</b>
01	Pushing of presentation file of TSA- CBDC Payment files by PFMS to NPCI	1900 hrs	IA

(Annexure-I)

भारत सरकार/ Government of India  
वित्त मंत्रालय, व्यय विभाग/Ministry of Finance, Dept. Of Expenditure  
महालेखा नियंत्रक कार्यालय/ O/o the Controller General of Accounts  
ब्लाक - ई, जी. पी. ऑ. काम्प्लेक्स. आई. एन. ए. - 110023, नई दिल्ली  
E Block, GPO Complex, INA, New Delhi - 110023  
Tel: 011-24665382/383; email ID: sao-rbd@nic.in

R-08/4/2024-GBA-CGA/E.Comp. 16018/1109-1119

दिनांकित/Dated:6th March, 2026

Office Memorandum

Subject: Advisory for payments towards closing of the financial year 2025-26 through PFMS/RBI especially on 31<sup>st</sup> March 2026.

Reference is invited to following Office Memorandum issued by this office in connection with the arrangements for closing of Financial Year 2025-2026.

- i. OM No. R-08/4/2024-GBA-CGA/886-918 dated 12<sup>th</sup> February 2026 regarding opening of Agency Banks on March 31, 2026 (Tuesday – Public Holiday) **(Annexure -I)**
  - ii. OM No. TA-2-03001(03)/1/2021-TA-II (E.5450)/47 dated 20<sup>th</sup> February, 2026 regarding rush of expenditure in March, 2026. **(Annexure-II)**
  - iii. OM No.I-104001/2/2022-ITD-CGA/193-230 dated 20<sup>th</sup> February, 2026 regarding Advisory for March 2026 closing – Payments and settlements under PFMS/RBI through TSA & Hybrid TSA Modules. **(Annexure-III)**
  - iv. OM No. I-126/1/2022-ITD-CGA(Part(1)/193 dated 18<sup>th</sup> February, 2026 regarding SOP for issuance of mother sanction for the transition period from 20-31<sup>st</sup> March 2025 for issuance of mother sanction for the next 2026-27 and current Financial Year 2025-26. **(Annexure-IV)**
2. In order to ensure smooth closure of the financial year 2025-2026, the following special arrangements are also put in place in consultation with RBI and PFMS for March 31, 2026, under e-payment (IAAA, electronic IGAA, TSA, Central Sector Scheme and Centrally Sponsored Scheme (implemented through TSA Model) i.e. under e-kuber integration framework:-

**A. For Inter-Governmental Advices (IGAs):-**

- i. Electronic IGAs through PFMS can be processed up to 2345 hours on 31st March 2026, as per the RBI window for processing electronic IGAs on the same day. Electronic IGAs which are processed through PFMS and sent to RBI after 2345 hours shall be processed as March Residual. PFMS will remain up and running till the end of FY i.e. up to 2400 hours on 31<sup>st</sup> March, 2026.
- ii. In case, the IGAs cannot be generated electronically, then the same may be processed physically up to 2400 hours under the signatures of an authorized person updated at RBI and sent to CAS, RBI, Nagpur **(format attached as Annexure-V)**.
- iii. Ministries/Departments may ensure that IGA should not be processed through both channels (that is, physically and as well as through PFMS). It should be processed either electronically through PFMS or physically.

**B. For IAAA Payments :-**

All the payments files under IAAA payments (for above Rs. 75 crores) and other e-payments can be processed through PFMS till the end of FY 2025-26 i.e. up to 2400 hours on 31<sup>st</sup> March 2026. However, efforts should be made that e-payments files are processed well in advance by

2200 hours and latest by 2330 hours on 31<sup>st</sup> March 2026 to enable both PFMS and e-kuber system of the RBI process these files smoothly.

**C. For Treasury Single Accounts (TSA) and Central Sector Payments (implemented through TSA framework):-**

- i. Under the TSA Systems/Central Sector Schemes, all the assignment advice issued by the PAOs/ABs are valid up to 2400 hours of 31<sup>st</sup> March 2026.
- ii. However, considering that issuance of e-assignments is pre-payment activity followed by action at the end of the RBI, PFMS and Agencies to begin payment transactions. Accordingly, it must be ensured that assignment limit files meant for FY 2025-26 are sent to e-kuber well in advance by 1800 hours and latest by 2000 hours so that the e-payments against these balance assignments are completed well before closing hours on 31<sup>st</sup> March 2026.
- iii. In order to avoid system overload during the last days of FY 2025-26, Pr. CCAs/CCAs/CA (i/c) of Ministries/Departments may also request the Programme Divisions in their Ministries/Departments to complete the processing of sanctions expeditiously after taking IFD concurrence etc. wherever applicable for expediting issue of assignment and release of payments against these assignments well before 31<sup>st</sup> March 2026).

**D. For DBT Payments:-**

As a special arrangement for Annual Closing, the cut off time of NACH presentation session for processing DBT payments will be extended from 12 PM to 3 PM on March 31, 2026. Subsequently the return session will be closed by 6 pm on March 31, 2026.

3. Help Desk and Nodal Officers for any issues related to March closing operations are annexed (Annexure –VI).
4. All Pr. CCAs/CCAs/CAs (IC) are requested to issue necessary directions for processing payments accordingly by PAOs/Pr.AOs.



(Sanchita Shukla)

Joint Controller General of Accounts (GBA)

To

1. All the Financial Advisors of the Ministries/Departments
2. Addl. Secretary (PF-State), DoE, MoF, New Delhi
3. Addl. Secretary (Budget), DoEA, MoF, New Delhi
4. All Pr. CCAs/CCAs/CAs of Ministries/Departments (holding independent charge)
5. CGM in charge, Government Business, DGBA, RBI, Mumbai
6. All the concerned PAOs administering the identified ABs under TSA and Central Sector Schemes implemented through TSA framework with the request to inform all the concerned ABs/Sub ABs/IAs/CNAs.
7. Sr. AO (ITD) with the request to upload said OM on CGA's website.

Copy to:-

- i. PSO to Finance Secretary/Secretary (Expenditure)
- ii. PPS to CGA
- iii. All the Addl. CGAs, O/o the CGA
- iv. All the Jt. CGAs, O/o the CGA

**Ministry of Finance  
Department of Expenditure  
Controller General of Accounts  
Mahalekha Niyantak Bhawan,  
E-Block, GPO Complex, INA  
New Delhi – 110 023**

No. R-08/4/2024-GBA-CGA/886-918.

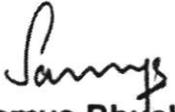
Dated: February 12, 2026

**Office Memorandum**

**Subject: Opening of Agency Banks on March 31, 2026 ( Public Holiday on account of Mahavir Janmakalyanak)**

Reserve Bank of India, vide notification No. CO.DGBA.GBD.No.S922/42-01-029/2025-2026 dated 03.02.2026 (copy enclosed) has advised all the Agency Banks to keep all branches of the banks dealing with Government receipts and payments open for transactions on March 31, 2026 (Tuesday – Public Holiday) so as to account for all the Government transactions relating to receipts and payments in the FY 2025-26 itself. **The notification is also available on the website of the Reserve Bank of India (www.rbi.org.in)**

2. In view of the above, all the Agency Banks dealing with Government receipts and payments are requested to put in place necessary arrangements to carry out government business so that the transactions are processed, reported and accounted for in the Financial Year 2025-2026 itself for arriving at the correct picture of cash balance of the Government of India as on 31<sup>st</sup> March 2026.

  
(Samya Bhushan)  
Asstt Controller General of Accounts (GBA)

Encl. as above

To

All the General Managers of the Agency Banks doing Government Agency Business

Copy to:

1. The Pr. CCAs/CCAs/CAs (independent charge of all the

Ministries/Departments)

2. Joint Controller General of Defence Accounts (Accounts and Budget),  
O/o the CGDA, Raksha Lekha Bhawan, Ulan Batar Road, Palam, Delhi  
Cantt – 1100010
3. Sr. Deputy Director General (PAF), Department of Posts, Dak Bhawan,  
New Delhi.
4. Director Finance (CCA), Ministry of Railways, Railway Board, New Delhi
5. Deputy Director General (Accounts), Department of  
Telecommunications, Sanchar Bhawan, 20, Ashoka Road, New Delhi
6. Sr. AO (ITD) with the request to upload the above OM on the O/o the  
CGA's website

F. No.TA-2-03002(03)/1/2021-TA-II/e-5450/47  
Ministry of Finance  
Department of Expenditure  
Office of Controller General of Accounts

...

MahalekhaNiyatrak Bhawan  
E-Block, INA, New Delhi,  
Dated 20<sup>th</sup> February 2026.

**OFFICE MEMORANDUM**

**Subject: Rush of expenditure in March, 2026-reg**

To avoid last-minute rush of expenditure and potential system overload in PFMS during the closing month/days of the financial year 2025-26, owing to the likelihood of a surge in bills towards year-end, it is advised that the following proactive measures be taken to streamline bill payments in March 2026: -

- i. Head of Accounting Organisations of all Ministries/Departments need to ensure smooth clearance of bills in PAOs and monitor daily stock of bills in hand in each PAO. Pr.CCA/CCA/CA(i/c) of Ministries/Departments should consider opening of Pay and Accounts Office on Saturdays and Sundays falling in March 2026 to clear the pendency of bills in hand.
- ii. Engagement and close coordination by Pr.CCA/CCA/CAs within their respective Ministries/ Departments should be ensured. Programme Divisions, Administrative offices, DDOs and other stakeholders may be sensitized and requested to submit bills in a timely manner with in a specific date (say 20<sup>th</sup> March) by when bills may be submitted in PAOs.
- iii. To avoid system overload during the last hours of the end of FY 2025-26, Pr.CCAs/CCAs/CA(i/c) of Ministries/Departments may also request Programme Divisions in their Ministries/Departments to complete the processing of sanctions expeditiously after taking IFD concurrence, etc., wherever applicable, for expediting onward submission of bills by DDOs to PAOs.
- iv. In the light of the bank holiday falling on the last day of March, i.e. 31 March 2026(Tuesday-Public Holiday), Reserve Bank of India has advised all the Agency Banks to keep all branches of the banks dealing with Government receipts and payments open for transactions on March 31, 2026. However, it is expected that all types of bills for payments should be processed on time to avoid the last hour rush in the close of financial year 2025-26

*Tripti Patra*

(Tripti Patra Ghosh)

Addl. Controller General of Accounts (A&FR)

To

Pr.CCAs/CCAs/CA(i/c) of Ministries/Departments

Copy for kind information to:

1. Addl.CGA(PFMS)/Addl. CGA (CVO)
2. FAs of Ministries/Departments
3. PPS to CGA

I-104001/2/2022-ITD-CGA/193-230

Ministry of Finance  
Department of Expenditure  
Office of Controller General of Accounts  
GIFMIS-PFMS

Dated: 20th Feb 2026

**OFFICE MEMORANDUM**

**Subject: Advisory for March 2026 closing – regarding payments and settlement under PFMS / RBI through TSA & Hybrid TSA modules.**

With the approaching closure of Financial year 2025-2026, timely and coordinated action is required to avoid last-minute rush, ensure smooth closure and mitigate settlement risks in PFMS/RBI for the transactions carried out during FY 2025-26. All Ministries/Departments, PAOs, Funding Agencies, CNAs, Implementing Agencies and other stakeholders are advised to adhere to the guidelines detailed in the Annex - 'A' in order to ensure smooth closure of accounts and timely settlement of claims

This issues with the approval of Competent Authority.

**Digitally signed by  
Anupam Raj  
Date: 20-02-2026  
18:44:28**

(Anupam Raj)  
Sr. Dy. Controller General of Accounts  
(GIFMIS-PFMS)

To

1. All Pr. CCAs/CCAs/CAs(I/C) of Ministries/Departments for onward circulation with Program Division and Agency users.
2. General Manager (Government Business) of all Scheduled Commercial Banks
3. Sr. AO (GIFMIS), O/o CGA, with the request to upload the OM on CGA's website.

**Advisory for Financial year closure**

Annexure 'A'

	Roles	Responsibilities
1.	<b>Pr. CCAs / CCAs / CA (I/C) (of Ministries/Departments)</b>	<ul style="list-style-type: none"> <li>Issue necessary directions to Programme Division, PAOs and subordinate agencies (CNAs/ABs/Sub ABs) for strict adherence to prescribed timelines.</li> <li>Closely monitor overall system and operational readiness for March 2026 closing to prevent last-minute congestion and settlement issues</li> </ul>
2	<b>Program Division</b>	<ul style="list-style-type: none"> <li>Programme Divisions shall expedite sanction processing including IFD concurrence, wherever applicable.</li> <li>Coordinate with PAOs and down-the-line agencies to ensure issuance of assignment limits and settlement of payments well before the close of FY 2025-26.</li> </ul>
3	<b>Pay &amp; Accounts Offices (PAOs)</b>	<ul style="list-style-type: none"> <li>Assignment limit files are sent to e Kuber, latest by 1800 hrs on 31<sup>st</sup> March 2026, so that payments against these limits are settled well before the close of banking hours by RBI. Accordingly, it is advised that the allocated limits in the "Hybrid TSA Flagged Accounts" should be fully utilized by 31<sup>st</sup> March 2025.</li> <li>Ensure that return Assignment limit by ABs/CNAs are accepted and approved in PFMS as well as check that budget allocation in the debit head is recouped to the extant assignment limit is returned. There is no need of manual TE for return of assignment cases. In case there is any discrepancy of recoupment of the budgetary head after passing of the TE, the issue may be taken up with Sanction/PAO module team on pao2000@nic.in and with TSA helpdesk on <a href="mailto:tsa-helpdesk-cga@gov.in">tsa-helpdesk-cga@gov.in</a>.</li> <li>It needs to be suggested that Return Assignment limit needs to be done well in advance upto 15<sup>th</sup> March so that fund could be utilised either by another agency or by PAO as per requirement. However, return Assignment need not be done on 31<sup>st</sup> March as assignment limit will automatically lapse on 31<sup>st</sup> march.</li> </ul> <p><b>Post closure of Financial Year</b></p> <p>Assignment balances lapsed at FY end will be returned by posting the following TE</p> <p style="padding-left: 40px;">(-) Cr. 8454.xx.xxx.xx.xx</p> <p style="padding-left: 40px;">(-) Dr. Relevant expenditure head</p> <ul style="list-style-type: none"> <li>Reconciliation of balances (specifically pertaining to year 2025-26) under Major Head 8454 – TSA with actual expenditure/claims settled and ensure that balances are appropriately adjusted as such no residual balance remains at year-end.</li> </ul>
4	<b>CNAs/Funding Agencies (Agencies having RBI account)</b>	<ul style="list-style-type: none"> <li>It must be ensured that the assignment limit files meant for the FY 2025-26 are sent to e-Kuber well in advance by 1800 hours on 31<sup>st</sup> March 2026. The funding agencies need to ensure that the funds expenditure directly through RBI account and claims</li> </ul>

		<p>sent by the child agencies are also settled latest by 2300 hours (after last consolidation cycle).</p> <ul style="list-style-type: none"> <li>• Un-utilised limits should be withdrawn from Hybrid level agencies so the assignments may be returned timely.</li> <li>• Return of un-utilised assignment limits should be carried out well in advance, preferably up to 15th March, so that the funds may be re-allocated or utilized elsewhere, if required. It is clarified that return of assignment limits on 31st March is not mandatory, as all assignment limits shall automatically lapse on 31st March.</li> </ul>
5	<b>Implementing agencies (Agencies having SCB account)</b>	<ul style="list-style-type: none"> <li>• Ensure claim transfers under TSA Hybrid are approved and digitally signed and sent to RBI up to 2400 hours on 31 March 2026.</li> <li>• Coordinate to process sanctions quickly (with IFD concurrence where applicable) to release assignments and payments well before last hours of 31 March 2026.</li> <li>• For Agencies below Recipient agencies, submit claims in time to enable settlement by 2200 hours on 31 March 2026.</li> <li>• Unspent balances in SCB accounts owing to failed transactions must be remitted to Consolidated Fund of India via BharatKosh.</li> </ul> <p><b><u>Post closure of Financial Year</u></b></p> <ul style="list-style-type: none"> <li>• Failed transactions at bank level may be reinitiated in the first quarter of FY 2026–27.</li> <li>• Payment files to banks can be sent beyond 31 March for successful claim transfers.</li> </ul>
6	<b>Banks</b>	<ul style="list-style-type: none"> <li>• Process payment files sent beyond 31 March 2026 for claims already transferred.</li> <li>• Return failed transactions; these can be reinitiated by agencies in FY 2026–27.</li> </ul>
7	<b>PFMS</b>	<ul style="list-style-type: none"> <li>• Considering the March rush, the consolidation process for claim files will be run at 8 am, 12 pm and 4 pm on 29th and 30th March 2026 and on hourly basis from 11 am to 11 pm on 31st March 2026, for settlement of claims preferred by recipient and below agencies.</li> </ul>

File No. I-126/1/2022-ITD-CGA (Part 1) / 193  
Ministry of Finance Department of Expenditure  
O/o Controller General of Accounts  
Mahalekha Niyantak Bhawan  
GIFMIS-PFMS

Dated: 18.02.2026

OFFICE MEMORANDUM

Sub: **Standard Operating Procedure (SOP) for the issuance of mother sanction for the transition period from 20-31<sup>st</sup> March 2025 for issuance of Mother Sanction for the next CFY 2026-27 and current Financial Year 2025-26**

With reference to captioned subject read with DoE's O.M. No(s). F No./1/(27)/PFMS/2020 dated 09.12.2025 and dated 12<sup>th</sup> February 2026 (copies enclosed), the undersigned is directed to state that the functionality for issuance of Mother Sanction for the next financial year 2026-27 has been developed and shall be made live from 20<sup>th</sup> March 2026, whereby Ministries/Departments would be able to issue mother sanctions to States in PFMS to meet the requirement of the first month of the ensuing Financial year.

2. This SOP is issued to prescribe a uniform, transitional operating procedure for issuance of Mother Sanctions during the transition period from 20<sup>th</sup> March to 31<sup>st</sup> March 2026 for the FY 2025-26 and FY 2026-27, in accordance with the DoE O.Ms. referred above

3 Central Ministries/Departments shall ensure strict adherence to this SOP while issuing Mother Sanctions through PFMS during the transition period from 20-31 March for the Financial Year 2025-26 and 2026-27). State Governments shall align their internal processes, drawing limits, and utilisation of funds strictly in accordance with the Mother Sanctions issued and the applicable PFMS functionality.

4. For any clarification/query the following officers may be contacted:

a) Sh. Shalinder Sachdeva, AAO (Email: [shalinder.sachdeva@mea.gov.in](mailto:shalinder.sachdeva@mea.gov.in))

b) Ms. Meghna Sen, AAO (Email: [meghna.sen@gov.in](mailto:meghna.sen@gov.in))

5. The annexed SOP may kindly be circulated amongst concerned stakeholders for information

This is issued with the approval of the Competent Authority

  
(B Gopala Krishnakanth Raju)  
Assistant Controller General of Accounts

Enclosure: As above

To

- i. All Secretaries to Ministries/Departments in Government of India
- ii. All Financial Advisors of Ministries/Departments in Government of India
- iii. All Pr. CCAs/CCAs/CAs (independent charge) to Ministries / Departments in Government of India.

Copy to:

- i. PPS to Additional Secretary (PFS), DoE, Ministry of Finance
- ii. PPS to Additional Controller General of Accounts, PFMS
- iii. Joint CGA (Rollout), PFMS
- iv. PS to Director (PFS), Department of Expenditure, Ministry of Finance.

# **Standard Operating Procedure (SOP) for the issuance of mother sanction for the transition period from 20-31<sup>st</sup> March 2025 for issuance of Mother Sanction for the next CFY 2026-27 and current Financial Year 2025-26**

## **1. Purpose**

1.1 Reference is invited to Department of Expenditure (DoE) O.M. F. No. 1/(27)/PFMS/2020 dated 09.12.2025 read with O.M. dated 12<sup>th</sup> February 2026 (copies enclosed) which stipulates that all Central Ministries/Departments must ensure availability of funds to the States/UTs with legislation at the beginning of each financial year for smooth and timely implementation of Centrally Sponsored Schemes (CSS). For this purpose, Ministries/Departments may issue Mother Sanctions to meet the fund requirement of the first month of the ensuing financial year by 26th March of the preceding financial year, subject to availability of budget and approval of the competent authority. It is also specified that such mother sanctions shall remain inactive until 31<sup>st</sup> March and will be activated only on 1<sup>st</sup> April.

1.2 In this connection it is informed that the functionality for issuance of Mother Sanction for the next financial year has been developed and shall be made live from 20<sup>th</sup> March 2026, whereby Ministries/Departments would be able to issue mother sanctions to States in PFMS to meet the requirement of the first month of the ensuing Financial year. This SOP is issued to prescribe a uniform, transitional operating procedure for issuance of Mother Sanctions during the transition period from 20th March to 31st March 2026 for the FY 2025-26 and FY 2026-27, in accordance with the DoE O.Ms. referred above.

1.3 It may please be noted that with effect from 1st April 2026, a new functionality/version for issuance of CSS-wise, SLS-wise, Head-wise Mother Sanctions shall be available in PFMS, for which a separate SOP shall be issued.

## **2. Scope**

This SOP shall be applicable to:

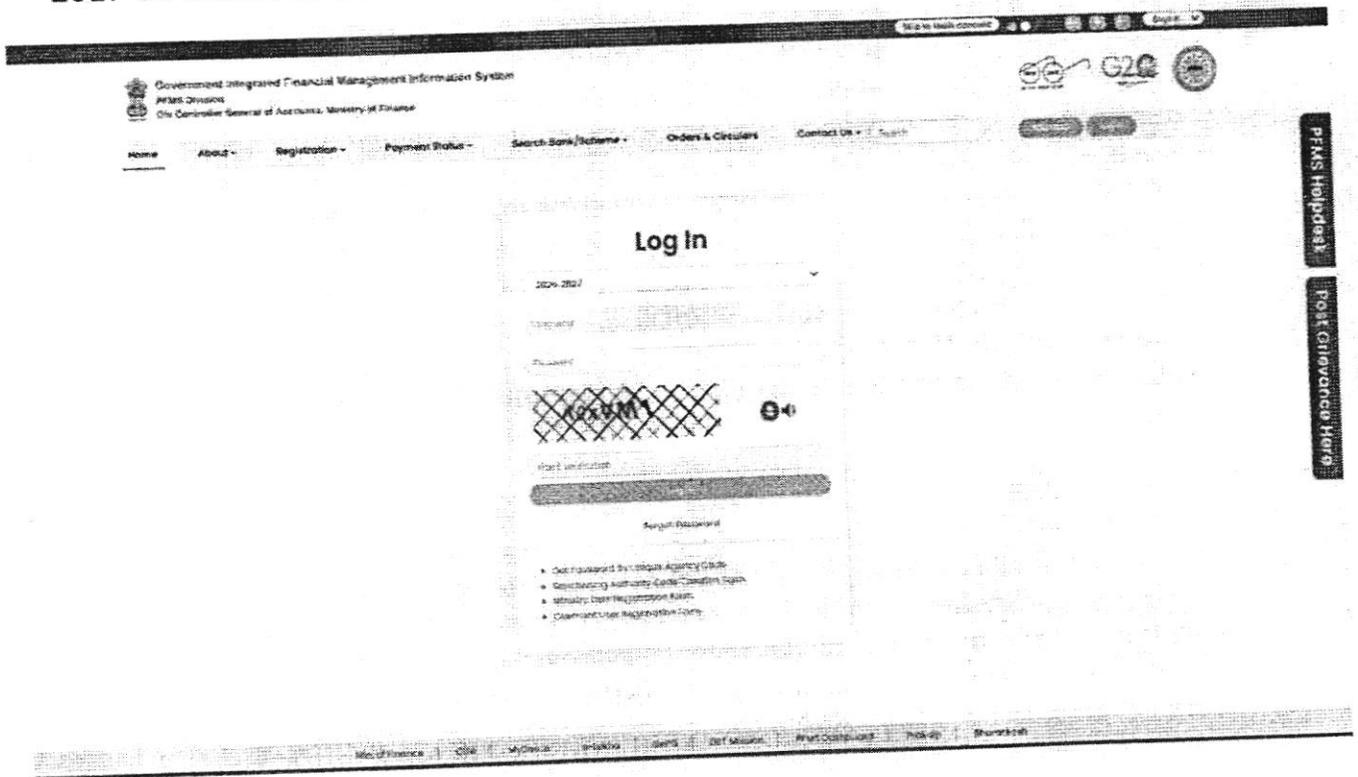
- i) All Central Ministries/Departments in Government of India
- ii) All State Governments / Union Territory Governments with legislature.

## **3. Operational Guidelines**

### **3.1 Generation of Mother Sanctions for FY 2026-27 during March 2026 (Transition period from 20-31 March 2026)**

- a) As per DoE O.M. dated 09.12.2025, Central Ministries/Departments are permitted to issue Mother Sanctions for Financial Year 2026-27. The functionality for issuance of Mother Sanction for 2026-27 shall be made live from 20.03.2026 onward.

b) During the transition period from 20.03.2026 to 31.03.2026, the Ministry can create a mother sanction as per existing version by login in for the Financial Year 2026-2027 as shown in the below image.



- c) Since the new version of SLS wise Mother Sanction will be available from 1st April 2026 only, any Mother Sanction issued during the **period from 20th March to 31st March 2026 for FY 2026-27 shall be issued with a condition that one Mother Sanction can contain only one SLS having defined Head-Wise Allocation.**
- d) Such mother Sanctions shall remain inactive for the State/UTs with legislation till 31<sup>st</sup> March 2026 and can be utilized by State/UTs upon activation w.e.f. 01<sup>st</sup> April 2026 onwards for pushing of payment files.
- e) From 1<sup>st</sup> April onwards, when the new version of Mother Sanction shall be made live, the Central Ministries/Departments can generate CSS-Wise, SLS-wise, Head wise Mother Sanction for which a separate SOP shall be issued by this office.
- f) It may please be noted that the SLS wise separate mother sanction is mandatory during the transition period from 20-31 March for seamless alignment and migration to the new version once deployed, wherein SLS-wise Mother Sanctions shall be permitted.

### 3.2 Generation of Mother Sanctions for CFY 2025-26 (Till 19<sup>th</sup> March 2026)

For the Current Financial Year (CFY) 2025-26 (till 19<sup>th</sup> March 2026), Central Ministries/Departments shall continue to issue CSS-wise, Head-wise Mother Sanctions whereby name of SLS is captured, however SLS-wise drawing limits is not defined as per provisions contained in SOP issued by this office vide O.M.No. I-126/3/2022-ITD-CGA-400 dated (copy enclosed)

### **3.3 Generation of Mother Sanctions for CFY 2025-26 during the Transition Period (20-31 March 2026)**

If any Central Ministry/Department is required to issue a Mother Sanction for CFY 2025-26 during the transition period (i.e., from 20<sup>th</sup> March to 31<sup>st</sup> March 2026), such Mother sanctions can also be issued with **a condition that one Mother Sanction can contain only one SLS having defined Head-Wise Allocation** owing to the operational limitations within PFMS ecosystem as both the versions cannot function simultaneously.

3.4 All the mother sanction created for the Financial Year 2025-26 shall lapse at 31<sup>st</sup> March midnight and any remaining balance of the mother sanction shall be treated as Savings in the respective Head of Accounts.

### **3.5 New Version and Issuance of Mother Sanctions from FY 2026-27 onwards**

The functionality for issuance of CSS-wise, SLS-wise and Head-wise Mother Sanctions (new version) shall be deployed in the production environment with effect from 1<sup>st</sup> April 2026. From this date onwards, Central Ministries/Departments shall be able to issue Mother Sanctions with a clear SLS-wise and Head-wise break-up, including coverage of multiple SLSs within a single sanction, in accordance with the enhanced PFMS system functionality. The issuance of such Mother Sanctions shall be governed by the Standard Operating Procedure (SOP) to be issued separately by this purpose.

## **4. Roles and Responsibilities**

- i. Central Ministries/Departments shall ensure strict adherence to this SOP while issuing Mother Sanctions through PFMS during the transition period from 20-31 March for the Financial Year 2025-26 and 2026-27).
- ii. State Governments shall align their internal processes, drawing limits, and utilisation of funds strictly in accordance with the Mother Sanctions issued and the applicable PFMS functionality.

## **5. Compliance**

All concerned Central Ministries/Departments and State / UTs with legislation shall comply with the provisions of this SOP.

\*\*\*\*\*



F. No. 01/(27)/PFMS/2020  
Government of India  
Ministry of Finance  
Department of Expenditure  
\*\*\*\*\*

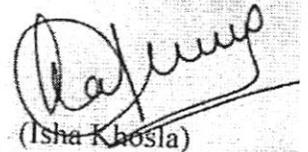
Kartavya Bhawan-1,  
New Delhi, the 12<sup>th</sup> February, 2026

**OFFICE MEMORANDUM**

**Subject: "Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through SNA SPARSH Model – Avoiding last minute rush in processing of payment files in 2025-26 - reg.**

The undersigned is directed to invite attention to DoE's guidelines dated 13<sup>th</sup> July, 2023 on the above-mentioned subject.

2. Para 3 of the DoE's O.M. No. 1/(27)/PFMS/2020 dated 09.12.2025 stipulates that all Central Ministries/Departments must ensure the availability of funds to the States at the beginning of each financial year for smooth and timely implementation of Centrally Sponsored Schemes (CSS). For this purpose, Ministries/Departments may issue Mother Sanctions to meet the fund requirement of the first month of the ensuing financial year by 26<sup>th</sup> March of the preceding financial year, subject to availability of budget and approval of the competent authority. It has also been specified that such mother sanctions shall remain inactive until 31<sup>st</sup> March 2026 and will be activated only on 1<sup>st</sup> April.
3. In this regard, it is informed that this functionality has now been enabled in PFMS and shall be made live from 20<sup>th</sup> March 2026, whereby Ministries/Departments can issue mother sanctions to States in PFMS to meet the requirement of the first month of the ensuing financial year.
4. The detailed SoP for the functionality is being issued by, PFMS Division, O/o CGA.
5. This issues with the approval of the Competent Authority.

  
(Isha Khosla)

Director

Tel. No. 011-24012032

To

1. All Secretaries to Ministries /Departments in Government of India
2. All Financial Advisers to Ministries /Departments in Government of India
3. All Pr. CCAs to Ministries /Departments in Government of India

Copy to:

1. Addl. CGA, PFMS, O/o CGA

F. No. 1/(27)/PFMS/2020  
Government of India  
Ministry of Finance  
Department of Expenditure  
\*\*\*\*\*

Kartavya Bhawan, New Delhi,  
Dated the 9<sup>th</sup> December, 2025

**OFFICE MEMORANDUM**

**Subject: Just in time release of Centrally Sponsored Schemes (CSS) funds through SNA SPARSH Model- reg.**

The undersigned is directed to refer to Department of Expenditure's O.M. of even number dated 17.11.2025 whereby all concerned Ministries/ Departments were requested to take necessary steps to expedite issue of mother sanction under SNA SPARSH.

2. It has been brought to the notice of Department of Expenditure (DoE) that:

i. Mother sanctions are still not being issued timely by some of the Ministries/Departments. Scheme wise details of mother sanctions pending are attached as Annexure I. As non-issue of a Mother Sanction adversely affects CSS implementation, it is requested that the Mother Sanctions may be issued timely for expeditious implementation of the schemes.

ii. State Governments have informed that some of the Ministries/ Departments are making frequent changes in mother sanctions due to which States are facing difficulties in providing matching State Share. Many States issue Budget Release Order (BRO) on the basis of mother sanctions issued. If mother sanctions are revised frequently, the States are required to modify BRO each time. Therefore, Ministries/ Departments should avoid frequent changes in mother sanctions.

iii. It has also been observed that various Ministries/ Departments are following SNA guidelines circulated vide DoE's O.M. No. 1(13)PFMS/FCD/2020 dated 23.03.2021 while issuing mother sanction under SNA SPARSH. It is clarified that aforementioned O.M. dated 23.03.2021 of DoE is applicable for SNA model only and there is no restriction on Ministries/ Departments for issue of mother sanction in SNA SPARSH Model. Ministries/ Departments may issue mother sanctions for upto 100% of the amount earmarked for a State for a financial year under a scheme.

3. Further, in order to ensure that States have the funds available in the beginning of a financial year for scheme implementation, all Ministries/ Departments are advised to issue mother sanctions to States to meet the requirement of the first month of the new financial year by 26<sup>th</sup> March of the proceeding financial year subject to availability of budget and approval of competent authority. These mother sanctions shall be activated on 1<sup>st</sup> of April only. PFMS Division, O/o CGA shall make appropriate provisions in the SNA SPARSH module for such post-dated mother sanctions.

4. This issues with the approval of competent authority.

Encl: As above



(Isha Khosla)

Director (PFS)

Tel. No. 24012032-33

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. Addl. CGA, PFMS Division, O/o CGA
2. PSO to Secretary (Expenditure)
3. PSO to Special Secretary (Pers)

(To be printed on official letterhead of the Govt./Ministry/Department)

To,

The Chief General Manager  
Reserve Bank of India  
Central Accounts Section  
Additional Office Building  
East High Court Road  
Nagpur - 440001.

Madam / Dear Sir

With reference to your letter No./ e-mail \_\_\_\_\_ dated \_\_\_\_\_.

We are furnishing herewith the information as stated herein.

**Name of Office/ Institution/ :**  
**Ministry/ Department/ AG's/ Fin.**  
**Sec./ Postal/ Railway/ Defence etc.**

**Code No. (Allotted by RBI, CAS):**

**Latest Postal address (in detail):**  
**(With Pin Code)**

**Fax Numbers (with STD Code):**

**Telephone Numbers :**  
**(With STD Code)**

**E-mail Addresses / Website:**

Yours faithfully,

(To be printed on official letterhead of the Govt./Ministry/Department)

---

Date: \_\_\_\_\_

**SPECIMEN SIGNATURE CARD**

NAME OF ACCOUNT : \_\_\_\_\_

NAME OF AUTHORIZED OFFICIAL : \_\_\_\_\_

Designation : \_\_\_\_\_

Email ID : \_\_\_\_\_

Mobile Number : \_\_\_\_\_

Signature valid for financial year : \_\_\_\_\_

SPECIMEN SIGNATURE : 1) \_\_\_\_\_

2) \_\_\_\_\_

3) \_\_\_\_\_

ATTESTED BY : \_\_\_\_\_

(Signature with Name, Designation and Stamp)

---

**IMPORANT: Please enclose official ID card of the Signing and Attesting officials for KYC records.**

# Electronic-Inter Government Adjustment Advices (e-IGAA) Ver. 1.0

January 02, 2012

Central Accounts Section, Reserve Bank Of India, Nagpur

**File Naming Convention: DDMMYY\_ACODEC or D\_ADV.NO.-FYSUBADV.NO.TXT**

- DDMMYY – Date of receipt of the advice at CAS.
- ACODE – 4 Character Alpha-Numeric Account code of the Advice Originator (given by CAS)
- C or D – Credit or Debit to the Advice Originator
- ADV.NO. – (6 character) Advice Number
- ‘-’ – Separator between ADV NO. and FY
- FY – Financial Year e.g. if Financial Year is 2011-12 then it will be ‘11’
- SUBADV.NO – Sub Advice Number like ‘A’ or ‘AB’

**For Example: For a Credit Advice received on 02-January-2012 with Advice Number as 1099. The name of the file would be → 020112\_713C\_01099-11.txt**  
**For a Debit Advice received on 02-January-2012 with Advice Number as 1100A. The name of the file would be → 020112\_713D\_01100-11A.txt**

**Field Separator:** Fixed Length columns with no delimiters.  
**File Type:** ASCII Text File

**Master/Header Record:**

Sr.	Field Name	Position	Type	Format	Remarks	Example
1.	Header Record Indicator	01:01	Special Character	*	Header record Identifier	*
2.	Advice Sender Code	02:05	Alpha-Numeric	Left justified with trailing blanks.	Account Code of the Ministry/State assigned by RBI-CAS	713# # represents blank space
3.	Dr./Cr. to Account Code <sup>5</sup>	06:09	Alpha-Numeric	Left justified with trailing blanks.	RBI CAS Account Code of the account to be Debited/Credited on advice of the Sender. Usually this is same as Advice Sender Code (Field 2) but may be different if sender wants to use its sub-account.	713# # represents blank space
4.	Advice/Schedule No.	10:18	Number	Right justified with leading zeros. 6 digits for advice no. with last two digits for FY (For FY 2011-12 it is '11') separated by hyphen	Advice Number is a running serial number during a Financial Year (including Residual Period).	000001-11 for 1 <sup>st</sup> advice of FY 2011-12 001215-11 for 1215 <sup>th</sup> advice of FY 2011-12
5.	Sub-Advice No.	19:20	Character	Left justified with trailing blanks. The length of Sub-Advice No. in the data structure is two characters (as we have received Advices having Sub-Advice No. of two characters)	Used by Sender for some specific purposes like to handle any missing advice etc.	A# (if sub advice number is 'A') AB (if sub-advice number is 'AB') # represents blank space
6.	Advice Date	21:28	Date	DDMMYYYY	Advice Date must be less than or equal to Value Date	02012012
7.	Month & Yr.	29:34	Date	MMYYYY	It must be the Month Year of the Value Date except in March Residual Period.	012012
8.	Advice Type	35:35	Character	C, D	C → Credit D → Debit to Account at Field 3.	C/D
9.	Total Amount	36:52	Number	Right justified with 0 Padding. The last two position (i.e., 51 <sup>st</sup> and 52 <sup>nd</sup> position) will be considered for paisa		₹ 1,42,30,000.00 is to be indicated as 00000001423000000
10.	Amount in word	53:152	Character	Left justified with trailing blanks. Spacing between two words should be uniform (single spacing only)		Rupees Thirty Thousand Seven Hundred Ninety Two Crore Four Lakh Only
11.	Total No. Of Records	153:155	Number	Right justified with 0 padding		If Contra Credit/Debit is to be given to 26 states/Ministries then, represent it as 026
12.	Value Date <sup>6</sup>	156:163	Date	DDMMYYYY	Date on which advice is to be booked at CAS. Value date must be greater than or equal to the Advice Date.	02012012

# Electronic-Inter Government Adjustment Advices (e-IGAA) Ver. 1.0

January 02, 2012

Central Accounts Section, Reserve Bank Of India, Nagpur

## Detail Record (May have Multiple Lines):

Sr.	Field Name	Position	Type	Format	Remarks	Example
1.	Contra Party code	01:04	Alpha-Numeric	Left justified with trailing blanks.	RBI-CAS Account Code of the Beneficiary Account.	Contra State code 102# (if receiver account code is 102) 71## (if receiver account code is 714) Where # → Blank Space
2.	Amount	05:21	Number	Right justified with 0 padding. The last two position (i.e., 20 <sup>th</sup> and 21 <sup>st</sup> position) will be considered as paise)	Amount to be Debited/Credited to the Contra Party. If the Sender is Debited (Field 8, is 'D') the Contra accounts will be credited. Also, the sum of amounts for all Contra Codes must be equal to the Amount in the Header Record.	₹ 1,42,30,000.00 is to be indicated as 00000001423000000
3.	GOI Scheme Code	22:36	Alpha-Numeric	Left justified with trailing blanks.	O/o CGA assigned 15 digit code for the scheme	0020000901##### (If GoI Scheme Code 0020000901) Where # → Blank Space 36010110401### (If GoI Scheme Code 36010110401) Where # → Blank Space
4.	Sanction Date	37:44	Date	DDMMYYYY		02012012
5.	Sanction Ref. No. <sup>99</sup>	45:194	Alpha-Numeric	Left justified with trailing blanks.		F:5(1)-BS/2007-01##### (continue spaces till 194 <sup>th</sup> place) Where # → Blank Space.

**\$ Field 3, 'Dr./Cr. to Account Code'** useful when the e-IGAA is a third party advice i.e. Sender of the advice is different from account to be debited/credited. For Example in case of Controller of Aid, Account & Audit (CAA&A) transaction MoF (Dept. of Expenditure (713) sends the advice advising to debit/Credit their sub-account named PAO-CAA & A and counter party credit/debit to States. If the Sender of the Advice wants to Debit its own account it has to supply its own RBI code in this field. Similarly in case of NSSF recovery advices originated by Public Debt Office (PDO), RBI, Nagpur the sender of the advice is PDO (RBI12) but account of States and MoF (DEA) are operated. In case of 14 days IT Bill the accounts of States and MoF (DEA) are operated by RBI.

% If Value date of Advice is Holiday Date at CAS the advice will be booked on the next working day. The CAS Holiday Master may be provided, to avoid generation of any IGAA with value date as CAS holiday date.

@ This may also be used to transmit any additional information like PAO Code etc., for example say first three digit of the Sanction Ref. No. may indicate PAO Code.

**Annexure -VI**

**Help Desk Details**

**i. At PFMS (GIFMIS): For PFMS/e-bill issues**

Email: pao2000@nic.in  
Land Line: 011-24665410,  
011-24665411

S. No.	Name and Designation	Contact Details	email ID
1.	Mr. Anil Kumar Mahendru, Sr. AO	011-24665411	PFMS/e-bill issues Email: pao2000@nic.in
2.	Ms. Anjali Sisodiya, AAO	011-24665410	
3.	WhatsApp group (Technical): PFMS-CGA		

**ii. TSA Help Desk**

Email : tsa-helpdesk-cga@gov.in

Landline: 011-24665598

S. No.	Name and Designation	Contact Details	email ID
1.	Ms. Gayatri Devi, Sr. AO	011-24665477	tsa-helpdesk-cga@gov.in
3.	Ms. Neelima Gulati, AAO	011-24665406	
3.	Mr. Ashutosh Bhaskar, AAO	011-24665605	

**iii. SNA SPARSH**

email - helpdesk-snasparsh@gov.in

Landline : 011-24664637

S. No.	Name and Designation	Contact Details	email ID
1.	Mr. Pradeep Kumar Deshmukh, Sr. AO	011-24665637	Email:helpdesk-snasparsh@gov.in
2.	Mr.. Shalinder Sachdeva, AAO	011-24665606	
3.	Ms. Meghna Sen, AAO	011-24665470	
4.	Mr. Gaurav Acharjee, AAO	011-24665413	

**iv. Escalation matrix in r/o any issue in GIFMIS-PFMS will be -**

S. No.	Name and Designation	Contact Details	email ID
1	Sh. Anupam Raj, Sr.Dy.CGA	011-24665312	anupam.raj@gov.in
2	Sh. B.GopalakrishnaKanth Raju, ACGA	011-24665524	b.krishnak@gov.in
3	Sh. Hemant Gupta, ACGA	011-24665529	gupta.hemant19@gov.in

**v. GBA Section (O/o the CGA)**

Email: sao-rbd@nic.in  
Landline: 011-24665382/383

**vi. DGBA, RBI, Mumbai**

1. Sh. Ronitraj Mishra, Manager, DGBA  
Email: ronitrajm@rbi.org.in (Ph No: 022 23028554)
2. Smt. Chandni M, Assistant Manager, DGBA  
Email ID: mchandni@rbi.org.in (Ph No: 022 23028512)

**Note: While raising queries to PFMS/RBI, Please provide e-payment file name/electronic IGAA file name and end-to-end ID.**

**For TSA and Central Sector Schemes (implemented through TSA Model) related non-technical queries:-**

- I. Banking Department, New Delhi Regional Office, RBI  
Email ID: [bankingnewdelhi@rbi.org.in](mailto:bankingnewdelhi@rbi.org.in), Ph No: 011 23716095, 011 23318753, 011 23353058
- II. Sh. Parveen Singh Rawat, Assistant General Manager, ([parveensrawat@rbi.org.in](mailto:parveensrawat@rbi.org.in))
- III. Sh. Gaurav Chhabra, Manager ([gauravchhabra@rbi.org.in](mailto:gauravchhabra@rbi.org.in))
- IV. Miss Saumita Santra, Assistant Manager ([saumitasantra@rbi.org.in](mailto:saumitasantra@rbi.org.in))

**CAS Officials**

S.No	Name	Designation	Email ID	Contact Details
1.	Sh. Sham Fulzele	AGM	<a href="mailto:dailyposition@rbi.org.in">dailyposition@rbi.org.in</a> , <a href="mailto:cas_iga@rbi.org.in">cas_iga@rbi.org.in</a>	0712-2806803, 9503972811
2.	Sh. Kamal Das	Manager	<a href="mailto:dailyposition@rbi.org.in">dailyposition@rbi.org.in</a> , <a href="mailto:cas_iga@rbi.org.in">cas_iga@rbi.org.in</a>	0712-2806819, 9127059163
3.	Sh. Ajay Bobade	Manager	<a href="mailto:dailyposition@rbi.org.in">dailyposition@rbi.org.in</a> , <a href="mailto:cas_iga@rbi.org.in">cas_iga@rbi.org.in</a>	0712-2806819, 9011603701
4.	Sh. Sachin Tade	AM	<a href="mailto:dailyposition@rbi.org.in">dailyposition@rbi.org.in</a> , <a href="mailto:cas_iga@rbi.org.in">cas_iga@rbi.org.in</a>	0712-2806809, 8149100496
5.	Sh. Saurav Garg	AM	<a href="mailto:dailyposition@rbi.org.in">dailyposition@rbi.org.in</a> , <a href="mailto:cas_iga@rbi.org.in">cas_iga@rbi.org.in</a>	0712-2806813, 9417955293

Help Desk in PFMS for any PFMS related banking, accounting and reports issues are as below:-

S. No.	Name and Designation	Contact Details	Issues
1.	Shri A.K. Mantoo, director(IT), NIC, PFMS	9910191378, ak.mantoo@nic.in	System response/slowdown of application etc.
2.	Shri Ratnesh Raushan, Scientist D, NIC	7827951788 ratnesh.raushan@nic.in	
3.	Shri Puneet Srivastava, Sr. TD, NIC	9871930920 punit@nic.in	
4.	Shri Rahul Garg, Dy. CGA (Tech). Shri Anil Kumar, ACGA (Tech) Shri Vivek Kandpal Sr. AO	011-23343860 Extn. 409 rahulg.13@gov.in 011-23343860 Extn. 302 anilk.09@gov.in 011-23343860 Vivek.kandpal@nic.in	
5.	Shri Kaushal Meena Asstt. CGA (Banking)	011-23343860 Exn. 301 Kaushal.90@gov.in	Banking
6.	Shri N.K. Mehta Sr. AO	011-23343860 mehta.nk@mea.gov.in,	
7.	Shri Vijay Choudhary Sr. Dy. CGA (Reports)	011-23343860 Extn. 317 vijay.choudhary82@nic.in,	Reports
8.	Smt. Gitanjali Sr. AO	011-23343860 Exn. 280 9810639937 geetanjali.72@nic.in	
9.	Smt. Deepshikha Kapoor, Sr. AO	9871203091 deepshikak.17@gov.in	Helpdesk
10.	Shri Pawan Kumar, Sr. AO	9958886611 pawan.kr68@nic.in	DBT

(Annexure-II)

File No I/2/2023-ITD -CGA/245  
Government of India  
Ministry of Finance  
Department of Expenditure  
Office of Controller General of Accounts  
GIFMIS-PFMS

Dated: 13.03.2026

OFFICE MEMORANDUM

Sub: Advisory for Financial Year Closure for SNA SPARSH.

In anticipation of the approaching Financial Year closure of 2025-26, certain claims under the SNA-SPARSH framework may remain unprocessed in PFMS. In order to ensure proper accounting, smooth closure of the financial year, and adherence to the standard protocols of PFMS, the following protocols may be followed by Central Ministry/ Department and States:

(A) Treatment of SNA SPARSH Claims that remain unprocessed by Government of India

If the States push claim to Central Ministry/Department in FY 2025-26 but the claim remains unprocessed at the Central Ministry/ Department up to 2400 hrs on 31st March, the following protocol is to be followed:

1. The Mother Sanction issued during a given Financial Year will lapse on 31st March at 2400 hrs. The unutilized balance shall revert to the concerned budgetary head and will be treated as savings for said Financial Year.
2. Any unpaid claim at any level of processing but not sent to RBI till midnight of 31st March for payment of the Government of India share shall be permanently cancelled in PFMS. Such permanently cancelled files can be viewed by Central Ministry/ Department through the path Home → Mother Sanction Summary under the dropdown 'Summary for Sanction Creation' with the status "Financial Year Expired" in FY 2025-26 login.

Summary for Sanction Creation

CSS : 9151 - Swachh Bharat Mission

All States  States with payment file pendency

State : Nagaland

All SLS  SLS with pending payment file

SLS Code : NL26 - SBM Gramin

Status : --Select--

IFD Number :  
--Select--  
Pending  
Created  
Returned  
Pending From Last FY  
Reissue  
Only State Share  
100% Top up  
Financial Year Expired

3. The expenditure booked for all these payment files shall be reversed in the respective heads of accounts (HoA) and shall be treated as saving.

4. The States will call the Recon API and receive the status as "Financial Year Expired". Upon receipt of the status, the States shall permanently cancel the bills at their end.

**(B) Treatment of SNA SPARSH Claims that remain unprocessed by State Government of India**

**Scenario A: *The SG account is credited with centre share but the State IFMIS fails to pass instruction to eKuber to debit SG account and credit vendor/ beneficiary up to 2400 hours on 31st March***

If a State receives a central share against a claim file on 31st March but is unable to disburse the payments to the vendor/ beneficiary up to 2400 hrs, it shall be treated as unspent balance for the FY 2025-26.

Such unspent balance can be returned to the concerned Central Ministry/ Department through Bharatkosh in the next financial year and shall be booked under deduct recoveries head by the Central Ministry/ Department.

**Scenario B: *The SG account is credited with centre and State IFMIS passes instruction to eKuber to debit SG account and credit vendor/ beneficiary but receives RN up to 2400 hours on 31st March***

If a State receives a central share against a claim file up to 31st March, pushes the claim to ekuber (for debiting SG account) but receives RN up to 2400 hrs on 31st March, such claims may be re-pushed by the States up to the supplementary period as per the SNA SPARSH reissue protocols subject to accounting principles of respective States.

If the State is unable to disburse the reissue payment, it shall be treated as unspent balance for the FY 2025-26. Such unspent balance can be returned to the concerned Central Ministry/ Department through Bharatkosh in the next financial year and shall be booked under deduct recoveries head by the Central Ministry/ Department.

This issues with approval of the Competent Authority.

  
(B Gopala Krishnakanth Raju)  
Assistant Controller General of Accounts  
(GIFMIS-PFMS)

To,

1. Financial Advisors of all Ministries/Departments
2. All Pr. CCAs/CCAs of all Ministries/Departments
3. Pr. Finance Secretary/Finance Secretary of State of Governments of Rajasthan, Karnataka, Odisha, Telengana, Gujarat, Andhra Pradesh, Bihar, Maharashtra, Tamil Nadu, Himachal Pradesh, Haryana, Sikkim, Mizoram, Delhi, Goa, Uttar Pradesh, Madhya Pradesh, Uttarakhand, Kerala, Assam, Punjab, Tripura, Manipur, Meghalaya, Arunachal Pradesh, Nagaland, Jammu & Kashmir, Puducherry, Jharkhand, Chhattisgarh, West Bengal

Copy to:

1. PPS to AS (PFS), Department of Expenditure, Ministry of Finance
2. PPS to Additional CGA (PFMS)
3. PS to Director (PFS), DoE, Ministry of Finance
4. Sr AO (GIFMIS), O/o CGA, with the request to upload the OM on CGA's website

(Annexure-III)

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE, DEPARTMENT OF EXPENDITURE  
O/O CONTROLLER GENERAL OF ACCOUNTS,  
GIFMIS – PFMS

Mahalekha Niyantak Bhawan  
GPO Complex, Block E, INA Colony, New Delhi

File No. I-104001/2/2022-ITD-CGA/247 Date: 18/03/2026

**OFFICE MEMORANDUM**

**Sub: Standard operating procedures for issuance of lapsed assignments and token/advance assignments in the next FY 2026-27**

The undersigned is directed to refer to the Office Memorandum F. No. 3/(06)/PFMS/2022 issued in March'2026 by the Director, Department of Expenditure, Ministry of Finance, on the above-mentioned subject and to forward herewith the Standard Operating Procedures for Issuance of Lapsed Assignments of FY 2025-26 in FY 2026-27 and issuance of Token/Advance Assignments for FY 2026-27 in TSA/TSA Hybrid module of PFMS under Central Sector Schemes as enclosed.

This issues with the approval of competent authority.

Digitally signed by  
Anupam Raj  
Date: 18-03-2026  
10:23:50

(Anupam Raj)  
Dy. Controller General of Accounts

Encl: As above.

To:

All Pr. CCAs/CCAs/CAS with independent charge with a request to get this OM and SoP widely circulated to respective Program Divisions and Agencies.

Copy to:

1. PPS to Additional Secretary (PFS), D/o Expenditure, Ministry of Finance.
2. PS to Additional CGA (PFMS).
3. Sr.AO (GIFMIS) for uploading a copy on CGA's website.

**Standard Operating Procedure for reissuance of Lapsed/Unutilized Assignments under Central Sector Schemes**

This is in reference to the Office Memorandum F. No. 3/(06)/PFMS/2022 dated March '2026 issued by the Director, Department of Expenditure, Ministry of Finance, on the above-mentioned subject.

Effective from the next financial year, the procedure for reissuing lapsed assignments to the Central Nodal Agency (CNA) for implementing Central Sector Schemes under the TSA/TSA Hybrid model has been modified.

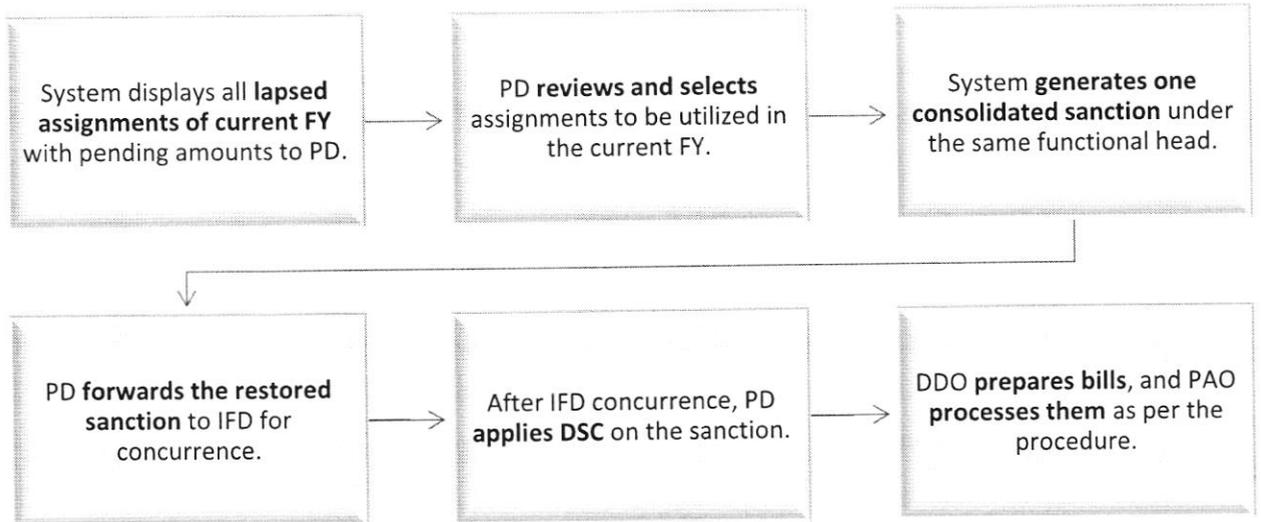
As per the current process, assignment sanctions issued by Program Division gets expired on 31st March of each financial year and the funds lying therein is remitted to Consolidated Fund of India. Consequently, Ministries/Departments are required to issue fresh assignments followed by limit allocation in the new financial year. The issue of assignments to Autonomous Bodies/CNA/CPSEs in sanction generation and approval generally takes more than a week thereby delaying further utilization of funds by the Implementing Agencies.

In order to address the above issue, the following procedure shall be adopted for the reissue of lapsed or unutilized assignments of the current financial year (2025–26) in the next financial year.

**Process**

- The reissuance of assignments pertaining to lapsed or unutilized amounts of the current financial year (2025–26) in the subsequent financial year (2026–27) shall be subject to budget availability and approval under the same scheme and Head of Account with respect to DDG.
- All lapsed assignments of the previous financial year will be visible to the Competent Authority (Programme Division) along with their unutilized/lapsed amounts from 1st April, 00:00 hours onwards.
- The Programme Division (PD) can select the scheme and Head of Account from the dropdown menu. The lapsed assignments of the previous financial year under the selected Head of Account will be displayed in the form of a list. The PD can review the lapsed assignment amounts and select the same through a checkbox for reissuance in the current financial year.
- Based on the selections made, PFMS will generate a single assignment-type sanction under the same functional head with the consolidated sanction amount.

1. The Programme Division (PD) shall forward the restored lapsed assignment to the Integrated Finance Division (IFD) for concurrence.
2. Upon receipt of concurrence from IFD, PD will apply the digital signatures on the sanction. Subsequently, the DDO can prepare the bills, and the PAO will process these bills as per procedures laid.



Additional assignments in the Subsequent FY may be issued in due course with the concurrence of the IFD subject to the budget availability as per the procedure laid.

**Standard Operating Procedure for flow of funds for Top Up/Advance Assignments under Central Sector Schemes**

This is in reference to the Office Memorandum F. No. 3/(06)/PFMS/2022 dated March '2026 issued by the Director, Department of Expenditure, Ministry of Finance, on the above-mentioned subject.

Effective from the next financial year, the procedure for advance assignments to the Central Nodal Agency (CNA) for implementing Central Sector Schemes under the TSA/TSA Hybrid model has been modified.

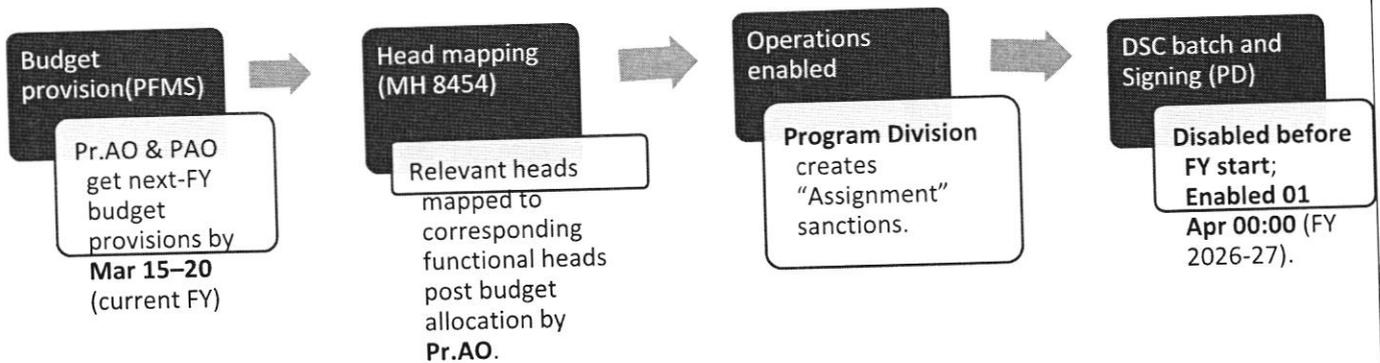
As per the current process, assignment sanctions issued by Program Division gets expired on 31st March of each financial year and the funds lying therein is remitted to Consolidated Fund of India. Consequently, Ministries/Departments are required to issue fresh assignments followed by limit allocation in the new financial year. The issue of assignments to Autonomous Bodies/CNA/CPSEs in sanction generation and approval generally takes more than a week for further utilization by the Implementing Agencies.

To cater the above concern, procedure for issuing advance assignments has been designed as follows:

**Process:**

1. The issuance of the advance assignment sanction for subsequent financial year is subject to the budget availability and approval under the same scheme and Head of Account w.r.t to DDG.
2. Budget provision for the subsequent financial year (2026-27) is made accessible in PFMS for Pr.AO and PAO by logging into the system under the upcoming FY. This provision is usually completed between 15th and 20th March of the current financial year (2025-26).
3. The mapping of relevant Heads of Accounts under MH 8454 with their corresponding functional heads for the next FY will be done by the Pr.AO after availability of budget, ensuring readiness for financial operations in the new year.

4. Programme Divisions of the Ministry has been provided the access to create fresh "Assignment" type sanctions for subsequent FY, in the current FY.
5. However, the batch creation and DSC signing option will be available for PD user in PFMS after the closure of current FY i.e. 01st April of Next Financial Year.



## SoP for Issuing Advance Assignment

- a) All the users will login in the next financial year of PFMS.

The screenshot shows the PFMS login interface. At the top, it displays the logo of the Government of India and the text "Public Financial Management System - PFMS" and "D/o Controller General of Accounts, Ministry of Finance". There are navigation links for Home, About, Registration, Payment Status, Search Bank/Scheme, Orders & Circulars, and Contact Us. A search bar is also present. On the right, there are links for Site Map and Login. The main content area is titled "Log In" and features a dropdown menu for the financial year, currently set to "2026-2027". Below this, there is a text input field for the username "paopower" and a password field with a strength indicator. A CAPTCHA image is displayed below the password field, and a text input field for the CAPTCHA value "ayTb70" is provided. A "Log In" button is located at the bottom of the form.

- b) First, PD Maker User will follow the path: **Sanctions> Create New.**

The screenshot shows the "Create Sanction" page in the PFMS system. The page header includes the PFMS logo and name, the user's name "power power", user type "PD", financial year "2026-2027", and the time "11:46:47 AM". There are links for "Change Password", "Login Help", and "English". The main content area is titled "Create Sanction" and is divided into two sections: "Sanction Header" and "Account Head Details".  
**Sanction Header:** This section contains several input fields and dropdown menus: "Controller Name" (POWER), "Division Diary/IFD/HOD File No." (text input), "IFD/HOD File Date (dd/mm/yyyy)" (10/01/2026), "Sanction Number" (text input), "Sanction Date (dd/mm/yyyy)" (19/03/2026), "Scheme" (dropdown menu), "PAO" (013455 - PAO(Sect.) Ministry of Power, New Delhi), "DDO" (dropdown menu), "Sanction Type" (dropdown menu), and "Sanction Amount" (text input with "(In Actuals)" label). There is also an "Upload Scanned Sanction" section with "Choose File" and "Upload" buttons. A note states: "Note: Only PDF files are allowed with size not more than 4 MB".  
**Account Head Details:** This section contains four dropdown menus: "Grant", "Function Head", "Category", and "Object Head", along with an "Amount" text input field. A note states: "Note: In case of Expenditure type sanction, object heads '31,33,35,36,54,55' are not listed for selection." There is an "Add Account Heads" button at the bottom.

- c) PD Maker will fill all requisite data and sanction type must be selected as assignment only.

Controller Name : POWER  
Division Diary/IFD/HOD File No. : xyx990  
IFD/HOD File Date (dd/mm/yyyy) : 01/03/2025  
Sanction Number : 78999  
Sanction Date (dd/mm/yyyy) : 10/03/2025  
Scheme : -Select-  
PAO : 013455 - PAO(Sect.), Ministry of Power, New Delhi  
DDO : 213456 - SECTION OFFICERMINISTRY OF ENERGYDEPTT OF POWER SHRAM SHAKTIBHAWANNEW DELHI  
Sanction Type : Assignment  
Project : -Select-  
Sanction Amount : 100 (In Actuals)  
RUPEES ONE HUNDRED ONLY  
 North East Expenditure  
Upload Scanned Sanction: Choose File Upload  
Note: Only PDF files are allowed with size not more than 4 MB

- d) Once all the details are filled, click on Submit.
- e) After creation of assignment sanction by PD Maker, PD Checker has to approve it by following the path: Sanction > Approve. PD Checker will apply DSC.
- f) Once the Assignment Sanction is approved, the system automatically routes it to the Drawing and Disbursing Office (DDO). The DDO reviews the approved sanction details.
- g) The DDO initiates and prepares the corresponding bills aligned with the sanctioned amount and purpose. After bill creation, the DDO submits the bills into the PAO workflow.
- h) Dealing Hand (DH) under PAO reviews the bill details and applies the Digital Signature Certificate (DSC) for verification and forward it to AAO.
- i) AAO reviews the bill details and applies the Digital Signature Certificate (DSC) for verification and forward it to PAO.
- j) Pay and Accounts Officer (PAO) will review and pass the final bills with Digital Signature. Then generate consolidated batch for payment processing. The final DSC on this combined batch is applied by the PAO.

Note: Since this is an advance assignment, the system allows creation of Assignment Sanctions in the current FY only by using the login credentials of the next FY. The option for the PAO to apply the DSC on the final merged batch will become available on 1<sup>st</sup> April at 00:00 hours of the next financial year.