GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE
O/o CONTROLLER GENERAL OF ACCOUNTS
MAHALEKHA NIYANTRAK BHAWAN
NEW DELHI

File No I-126/2/2022-ITD-CGA/**126** Dated: 23.10.2025

OFFICE MEMORANDUM

Sub: Clarification sought by Central Ministry/ Department on issuance of Mother Sanction under Object Head 36 – salaries to States for Centrally Sponsored Schemes notified under SNA SPARSH

The undersigned is directed to refer to the subject cited above and to state that under SNA SPARSH, some states need to release salaries under various SLS. However, it is observed that Central/Ministries departments are not issuing Mother Sanction under Object Head 3601-06-XXX-XX-XX-36 (GIA Salary) due to the unavailability of budget provision under the mentioned head. As a result, the bills are being returned, leading to a delay in payments.

The matter has been examined, and the following clarification is given regarding issuance of Mother Sanction under object head – 36 by the Central Ministry/ Department and handling of claims from States under salaries head:

A. **The Central Ministry/ Department does not have a budget provision under Object Head 3601-06-XXX-XX-XX-36 (GIA Salary) in DDG**

1. If the scheme guideline permits the State to raise Salary Bills from the State Linked Scheme mapped under Centrally Sponsored Scheme, the Central Ministry has to open a new object head for GIA -Salary under the budget head for the Centrally Sponsored Scheme.
2. As per provision under Rule 79 of GFR 2027, Ministries/Departments may open Sub-Heads and Detailed Heads as required by them in consultation with the Budget Division of the Ministry of Finance. Their Principal Accounts Offices may open Sub/Detailed Heads required under the Minor Heads falling within the Public Account of India subject to the above stipulations. The Object Heads have been prescribed under Government of India's Orders below Rule 8 of Delegation of Financial Power Rules. The power to amend or modify these Object heads and to open new Object Heads rest with Department of Expenditure of Ministry of Finance on the advice of the Comptroller and Auditor General of India.
3. Annexure 'A" to the Ministry of Finance OM No. 1(22)-B(AC)/2022 dated 23.02.2024 may please be referred for provision for the financial limits to be observed in determining the cases relating to 'NEW SERVICE'/'NEW INSTRUMENT OF SERVICE mentioned in the Civil Accounts Manual.
4. Once the relevant head has been opened, the Central Ministry may re-appropriate the budget from Object Head 3601-06-XXX-XX-XX-31 - "GIA General" to Object Head 3601-06-XXX-XX-XX-36 (GIA Salary) and then issue a Mother Sanction under the designated object head for Salaries after due approval of the Competent Authority as provision under Rule 65 of GFR 2017

5. As regards to appropriation/ re-appropriation of funds under OH-36 “GIA Salaries”, detailed instructions as outlined under Rule 10 of the DFPR, 2024 may be referred and necessary action may be initiated accordingly.
6. O/o CGA's OM No. S-11022/02/Misc/M.A/cs/2013-14/896 dated 28.02.2014 regarding procedure/ checks to be adopted/ exercised for applying of numeric codes to also be referred

B. **The Central Ministry/ Department has a budget provision under Object Head 3601-06-XXX-XX-XX-36 (GIA Salary) in DDG but no budget allocation has been given in the financial year**

1. The referred scenario does not apply to any scheme currently notified under SNA SPARSH, but may apply w.e.f 1.11.2025 when all Centrally Sponsored Schemes shall be mandatorily operated through SNA SPARSH model.
2. If the DDG has provision for object head 36 but no budget has been allocated under the given object head, the Central Ministry may re-appropriate the budget from Object Head 3601-06-XXX-XX-XX-31 - “GIA General” to Object Head 3601-06-XXX-XX-XX-36 (GIA Salary) and then issue a Mother Sanction under the designated object head for Salaries after due approval of the Competent Authority as provision under Rule 65 of GFR 2017.
3. As regards to appropriation/ re-appropriation of funds under OH-36 “GIA Salaries”, detailed instructions as outlined under Rule 10 of the DFPR, 2024 may be referred and necessary action may be initiated accordingly.
4. O/o CGA's OM No. S-11022/02/Misc/M.A/cs/2013-14/896 dated 28.02.2014 regarding procedure/ checks to be adopted/ exercised for applying of numeric codes to also be referred

The Ministries/ Departments are advised that necessary actions may be taken within the ambit of the scheme guidelines.

This is issued with the approval of the Competent Authority.

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

To:

1. Financial Advisers of Central Ministries/Departments handling schemes notified under SNA SPARSH
2. Principal CCA/CCA/CA with independent charge of Central Ministries and Departments handling schemes notified under SNA SPARSH

Copy for information to:

1. Additional Secretary (PFS), DoE
2. Pr. Finance Secretary/Finance Secretary of State of Governments
3. Addl CGA, PFMS
4. Director (PFS), DoE