

F. No. I-17008/4/2021-CGA/e-8128/ 670
Ministry of Finance
Dept of Expenditure
O/o Controller General of Accounts
GIFMIS- PFMS Division

Dated- 24.03.2026

Office Memorandum

Sub- Standard Operating Procedure (SoP) regarding processing of pending eclaims of 2025-26 in next financial year 2026-27.

The undersigned is directed to refer to the subject above, and to state that the following would be the process flow for processing the pending e-Claim of 2025-26 in next financial year:

A. Cases where the E-claims are being prepared on PFMS platform through interface-

I. Claim Reference Number generated and e-Claim e-signed/digitally signed either by claimant or by PD Maker-

All these types of E-claims (CRN) including Claim Settlement (in pipeline) which have not been processed for e-sanction creation in PFMS till closing of the Financial Year 2025-26 will be available at PD maker for receiving and further processing in the Financial Year 2026-27.

II. Claim Reference Number generated and e-claim not prepared or prepared but not e-signed/digitally signed in PFMS-

All these types of Claim reference number will be marked as expired and will not be available in Financial Year 2026-27 for further processing.

III. e-Claim received by PD maker and e-sanction created in PFMS-

The e-Sanction/e-Bill generated against those E-claims for which payment process were not completed in Financial Year 2025-26 shall be marked with status "FinYearClosed" by the system. eClaims of such sanctions will be automatically detached and shall be made available at the PD Maker level for Receiving and further creation of fresh e- Sanctions in the Financial Year 2026-27.

B. Cases where the External Systems are integrated with PFMS in e-Bill scenario at any level of landing-

I. E-claims (Claim Reference Number) e-signed/digitally signed and pushed to PFMS

(i) E-sanction API pushed to PFMS against these e-claim (Claim Reference Number) but payment process could not be completed in PFMS in the Financial Year 2025-26

All these types of e-Sanction shall be marked with status "FinYearClosed" by the PFMS. In these cases, external system will be allowed to push fresh Sanction API in 2026-27 against all these e-claims.

(ii) E-sanction API could not be pushed to PFMS against these eclaim (CRN) in the Financial Year 2025-26

In these cases, External System will be allowed to push eSanction API against all those e-claims in the Financial Year 2026-27.

II. E-claims (CRN) generated in Financial Year 2025-26 but could not be pushed to PFMS in the Financial Year 2025-26

All these types of e-claims (CRN) will not be accepted by the PFMS in Financial Year 2026-27. External system will need to get new Claim Reference Numbers for Financial Year 2026-27 from PFMS for further processing. Accordingly, External system is requested to take necessary action at their level.

2. All the Pr. CCAs/ CC CAs with independent charge and other stakeholders of the external system are requested to instruct the concerned to adhere to the procedure mentioned above. In case of any query, pao2000@nic.in & itd-pfms@gov.in may be contacted through email.
3. This issues with the approval of the competent authority.


Assistant Controller of Accounts
GIFMIS-PFMS
O/o CGA

To,

1. Pr. CCAs/ CCAs/ CAs with independent charge of all Civil ministries/ Deptts.

Copy to-

1. PPS to CGA, O/o CGA
2. PS to Addl. CGA (PFMS)
3. PS to Jt. CGA (GIFMIS)
4. PA to Sr. Dy. CGA
5. PA to ACGA
6. Sr. AO (GIFMIS) with a request to upload the OM on CGA website.