

File No. I-126/1/2022-ITD-CGA/159
Government of India
Ministry of Finance
Department of Expenditure
O/o Controller General of Accounts
Mahalekha Niyantrak Bhawan
New Delhi

Dated: 03.02.2026

OFFICE MEMORANDUM

Sub: Handling of Pure Top-up claim files under SNA SPARSH.

The undersigned is directed to refer to the subject cited above and state that this vertical is in receipt of request from States seeking clarity on handling of purely top-up claims under SNA SPARSH. At present, the States are processing the pure top-up files directly through IFMIS - RBI integration without routing the file through PFMS, hence, no record is available to the Central Ministry/ Department with respect to the 100 per cent top-up that has been released to the scheme beneficiary.

2. To address the issue, a detailed standard operating procedure has been compiled highlighting the procedure to be followed for processing of pure top-up claims under SNA SPARSH. The SOP is annexed as "Annexure A" for reference.

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

This is issued with the approval of Competent Authority



(B Gopala Krishnakanth Raju)
Assistant Controller General of Accounts

Enclosure: As Above

To,

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

Copy to:

1. 1.PPS to Additional Secretary (PFS), DoE, MoF
2. 2.PPS to Additional Controller General of Accounts, PFMS
3. 3.Joint CGA (Rollout), PFMS
4. Joint CGA (DBT), PFMS

Standard Operating Procedure for Handling of Pure Top-up Claims by States under SNA SPARSH

Introduction

In the context of Centrally Sponsored Schemes, “Top-up” refers to additional funds provided by a State Government from its own resources, over and above the mandatory state share prescribed by the Central Government. The Central Government does not provide additional matching funds for the state’s top-up amount and is borne entirely by the State Government through separate budget line

Under SNA SPARSH, the States can disburse top-up through following methods:

1. Generate combined claim file for release of Centre Share, State Share and Top-up
2. Generate a separate file for top-up only (referred to as pure top-up claims)

Handling of Pure Top-up claims by States

1. All Pure Top-up claims have to be mandatorily pushed to PFMS by States for MIS purpose.
2. On acceptance of pure-top-up claim file by PFMS, the response that would be passed to the States through reconciliation API will be - Top up only. No centre share applicable.
3. Upon receipt of the status - “Top up only. No centre share applicable”, the States will push the pure top-up files to RBI for crediting the beneficiary.
4. No Debit Notification shall be passed on by PFMS to the States for pure -top up files as Central Government does not provide additional matching funds for the state’s top-up amount and is borne entirely by the State Government through separate budget line. Hence, the State should not wait for DN against pure top-up files.

Access to Pure Top-up claims by Central Ministry/ Department

1. The Central Ministry/ Department shall be able to view the Pure top-up files through the PD Checker login on PFMS through the path: Home → Mother Sanctions → Mother Sanction Summary
2. Upon selection of the Scheme, State and SLS, the Pure top-up claims will be visible upon selection of status as “100% Top up” through the dropdown

IFO Number	IFO Date (dd/MM/yyyy)	Sanction balance net sanction amount booked	Mother sanction balance net sanction amount
4912345	21/05/2023	203843	300000

3. The pure top-up claims will be available for viewing purpose only and sanction generation will not be allowed for such files.

4. The detailed claim can be viewed through SPARSH 05 report where a separate column has been added for Pure top-up/ 100% top-up files.

Handling of Combined Claim File for release of Centre Share, State Share and Top-up

1. If the States wish to raise a combined claim for Centre Share, State Share and Top-up, the top up amount is to be captured under the dedicated tag - "TotalTopupAmt"
2. On acceptance of the claim on PFMS, the response that would be passed to the States through reconciliation API will be - Accepted
3. The claim will be available to Program Division for generation of sanction for disbursement of Centre Share. The Centre share will be calculated on the amount excluding the "TotalTopupAmt"
4. The State will get a Debit Notification for the Centre share (excluding top-up) from PFMS. Upon receipt of the DN, the State IFMIS will send payment instruction to RBI to debit the SG account and credit the beneficiary.
5. The net impact on the SG account will be for the State share and the top-up only.
