

File No. I-126/1/2022-ITD-CGA/166
Government of India
Ministry of Finance
Department of Expenditure
O/o Controller General of Accounts
Mahalekha Niyantak Bhawan
New Delhi

Dated: 04.02.2026

OFFICE MEMORANDUM

Sub: Addition of new reasons for rejection of SNA SPARSH claims on PFMS

The undersigned is directed to refer to the subject cited above and state that this vertical has been receiving frequent escalations from States, wherein claims are being returned by the Central Ministries for reasons other than those currently available for selection on PFMS. Due to the absence of appropriate return reasons, States are unable to ascertain the exact cause of rejection and are compelled to follow up manually with the concerned Central Ministry leading to delay in the release of the Centre's share.

2. To address the issue, additional reasons for return of claim files have been identified and added to existing list of reasons for return of claims on PFMS, to ensure greater transparency, accurate communication of discrepancy to States, and to minimise manual follow-ups and delays in the release of Central share. The additional reasons that are being introduced are as follows:

- (a) Insufficient Balance in Centre's Budget Head as per Mother Sanction**
- (b) Claim Generated in Incorrect Budget Head as per Mother Sanction**
- (c) Claim Generated for Incorrect Scheme Component**
- (d) Rejection Requested by State**

The detailed standard operating procedure 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. Financial Advisors of Ministries/Departments handling schemes notified under SNA SPARSH.
2. All Pr. CCAs/CCAs/CAs with independent charge
3. 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

Copy to:

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

Standard Operating Procedure for Selection of new reasons for rejection of SNA SPARSH claims on PFMS

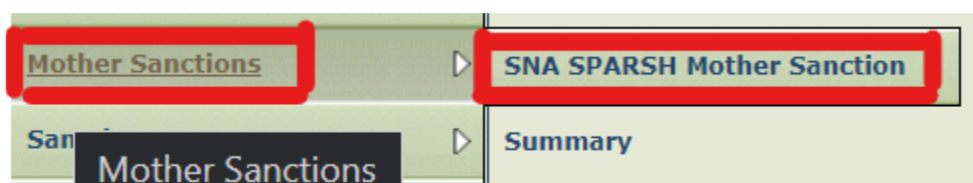
Introduction

SNA-SPARSH is an attempt to facilitate more effective cash management with the aim of achieving the goal of "Just-in-time" fund flow from both the Centre and State Consolidated Funds through an integrated network of State IFMIS, e-kuber of RBI. The centre's share is released only when a claim is raised by the State.

Department of Expenditure, Ministry of Finance had further issued an OM dated 7.08.2023 to issue clarification over the guidelines mentioned in OM dated 13.07.2023. Para 2(i) stipulates that it will be the responsibility of the scheme Implementing Agency of the State Government to ensure that the claims are thoroughly verified prior to sending to the central Ministry. Para 2(iii), 2(iv), 2(v) of the OM further clarifies that the Central Ministry shall only return the claims if the sharing pattern of the SLS is incorrect, the Mother Sanction does not have sufficient budget or if the top up has not been captured.

Procedure for Return of SNA SPARSH Claims

1. In case of any discrepancy in the claim file, the PD Checker may return the claim to the State for necessary correction in compliance with Department of Expenditure guidelines. While returning a claim, the PD Checker is required to select the reason for return from the options available on PFMS.
2. PD Checker will log in on PFMS and navigate to the menu Mother Sanctions → SNA SPARSH Mother Sanction Summary



3. On clicking the sub-menu, the following screen will open:

 A screenshot of the 'Summary for Sanction Creation' form. The form has a title bar 'Summary for Sanction Creation'. Below the title bar, there are two rows of dropdown menus. The first row has 'Scheme : --Select--' and 'State : --Select--'. Below these is a button labeled 'IFD Details'. The second row has 'SLS Code : --Select All--' and 'Status : --Select--'. Below these is a button labeled 'Summary Details'.

4. The PD Checker will select the Centrally Sponsored Scheme and the State to view the State Linked Schemes from where the claim files have been received from the dropdown.

- On selecting the State Linked Scheme and File Status as "Pending", the claim files that have been pushed by the State for release of centre share will be displayed.

6. In case of any discrepancy in the claim file, the PD Checker shall select the desired claim file(s) and click on "Return" button.

7. On clicking "Return" button, a pop-up window shall open where the reason for return of claim will be displayed. The PD Checker has to mandatorily select the reason for return.

Select Remarks : *

- ☐ Fund sharing pattern for the SLS is not as per scheme guidelines.
- ☐ Top-up has not been entered separately in the payment file for SLS.
- ☐ Gross amount of payment file is more than the original/replenished balance in the mother sanction.
- ☐ Insufficient Balance in Centre's Budget Head as per Mother Sanction
- ☐ Claim Generated in Incorrect Budget Head as per Mother Sanction
- ☐ Claim Generated for Incorrect Scheme Component
- ☐ Rejection Requested by State

Return

Close

8. The description of the reason for return are as follows:

- (a) **Fund Sharing Pattern for SLS not as per Scheme Guidelines** – This reason may be selected if the sharing pattern is different from the sharing pattern as per the scheme guidelines.
- (b) **Top-up has not been entered Separately** - This reason may be selected if the Top-up has been included in the amount for centre share calculation in place of capturing it in a separate field
- (c) **Gross Amount of Payment File is more than original/ replenished balance in Mother sanction** - This reason may be selected if the Mother Sanction does not have sufficient budget
- (d) **Insufficient Balance in Centre's Budget Head as per Mother Sanction** - This reason may be selected where the corresponding Head of Account of the component for which the claim has been raised does not have sufficient balance as per the issued Mother Sanction.
- (e) **Claim Generated in Incorrect Budget Head as per Mother Sanction** - This reason may be selected where the State has raised the claim under a Budget Head for which no budget has been given in the issued Mother Sanction.
- (f) **Claim Generated for Incorrect Scheme Component** - This reason may be selected where the State has chosen an incorrect Scheme Component while generating the claim
- (g) **Rejection Requested by State** - This reason may be selected where a claim file has been inadvertently submitted by the State and the State requests its return.

9. The PD Checker will select the appropriate reason for return and click on "Return" button. The user will be allowed to select multiple reason for return (if needed).

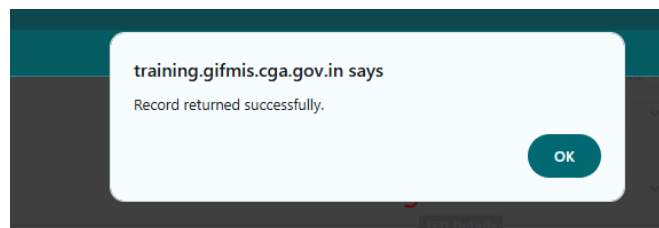
Select Remarks : *

- ☐ Fund sharing pattern for the SLS is not as per scheme guidelines.
- ☐ Top-up has not been entered separately in the payment file for SLS.
- ☐ Gross amount of payment file is more than the original/replenished balance in the mother sanction.
- ☒ Insufficient Balance in Centre's Budget Head as per Mother Sanction
- ☐ Claim Generated in Incorrect Budget Head as per Mother Sanction
- ☒ Claim Generated for Incorrect Scheme Component
- ☐ Rejection Requested by State

Return

Close

10. On clicking "Return", the following message will be displayed



11. Once the file has been returned, the concerned State may be requested to fetch the updated status against the claim file through Reconciliation API and view the updated status on IFMIS.

12. Central Ministry/ Department can view the returned files under the Status dropdown after selecting the Status as "Returned"

Summary for Sanction Creation	
Scheme :	9170 - RASHTRIYA UCHHATAR SIKSHA ABHI ▾
	<input type="radio"/> All States <input checked="" type="radio"/> States with payment file pendency
State :	JAMMU AND KASHMIR ▾
	<input type="radio"/> All SLS <input checked="" type="radio"/> SLS with pending payment file
SLS Code :	JK33 - RASHTRIYA UCHCHATAR SHIKSHA ABI ▾
Status :	--Select-- ▾
IFD Number :	
	<div><div>--Select--</div><div>Pending</div><div>Created</div><div>Returned</div><div>Pending From Last FY</div><div>Reissue</div><div>Only State Share</div><div>100% Top-up</div></div>

Summary for Sanction Creation

Scheme : 9170 - RASHTRIYA UCHHATAR SIKSHA ABHI

All States

States with payment file pendency

State : JAMMU AND KASHMIR

All SLS

SLS with pending payment file

SLS Code : JK33 - RASHTRIYA UCHHATAR SIKSHA ABHI

Status : Returned

[View State Payment File Status Summary](#)

IFD Number : RAJ456789

IFD Details

IFD Number	IFD Date (dd/MM/yyyy)	IFD Amount	Mother sanction balance wrt sanction amount booked	Mother sanction balance wrt sanction amount disbursed
RAJ456789	26/04/2025	1000000	964000	994000

Summary Details

Sr. No.	File Name	SLS Scheme	Total Gross Amount	State Share Amount	Center Share Amount	Center Share Amount For SC	Center Share Amount For TSP	Center Share Amount For Others	Reissue Amount	Topup Amount	State
1	EPV80128001582901001202307190042	JK33 - RASHTRIYA UCHHATAR SIKSHA ABHI (NUSA)	100	40.00 (40.00%)	60.00 (60.00%)	60	0	0	0	0	JAMMU AND KASHMIR
