

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

Mahalekha Niyantarak 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.

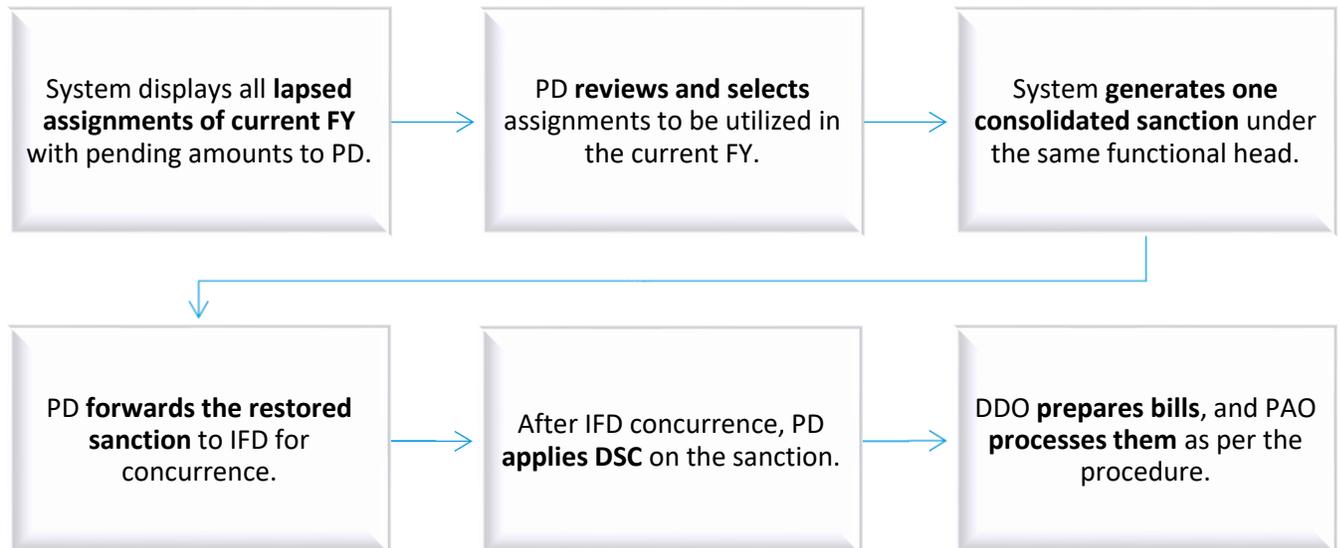
As per the current process, assignment sanctions issued by Program Division gets expired on 31st March of each financial year and the funds lying therein is remitted to Consolidated Fund of India. Consequently, Ministries/Departments are required to issue fresh assignments followed by limit allocation 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.

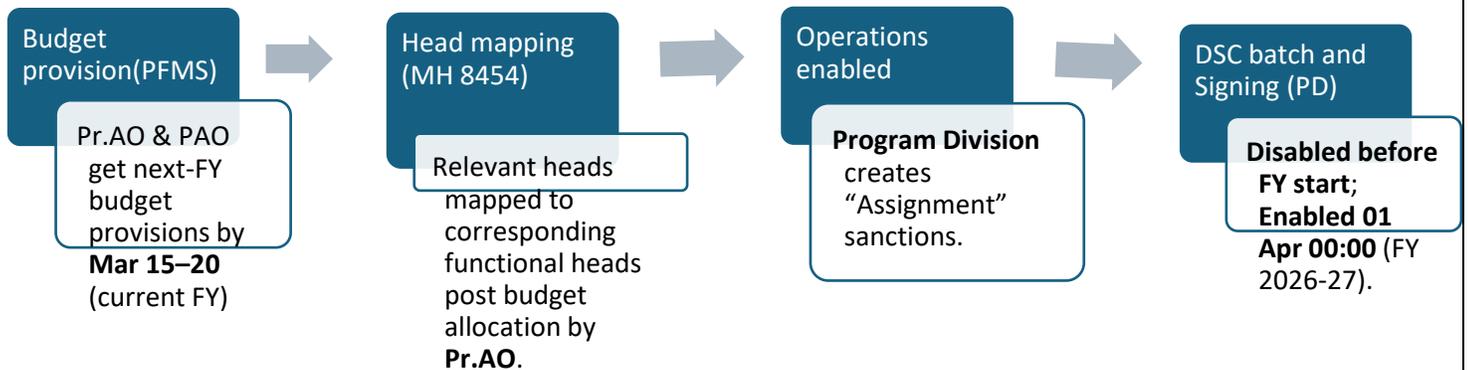
As per the current process, assignment sanctions issued by Program Division gets expired on 31st March of each financial year and the funds lying therein is remitted to Consolidated Fund of India. Consequently, Ministries/Departments are required to issue fresh assignments followed by limit allocation 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:**

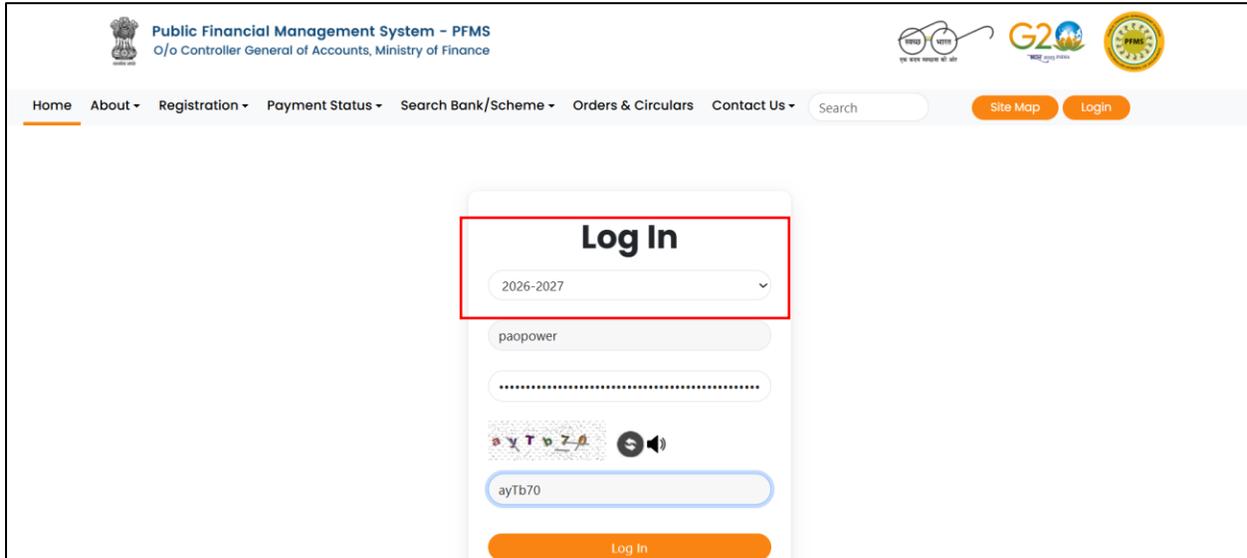
1. The issuance of the advance assignment sanction for subsequent financial year is subject to the budget availability and approval under the same scheme and Head of Account w.r.t to DDG.
2. Budget provision for the subsequent financial year (2026-27) is made accessible in PFMS for Pr.AO and PAO by logging 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.



Public Financial Management System - PFMS  
O/o Controller General of Accounts, Ministry of Finance

Home About Registration Payment Status Search Bank/Scheme Orders & Circulars Contact Us Search Site Map Login

### Log In

2026-2027

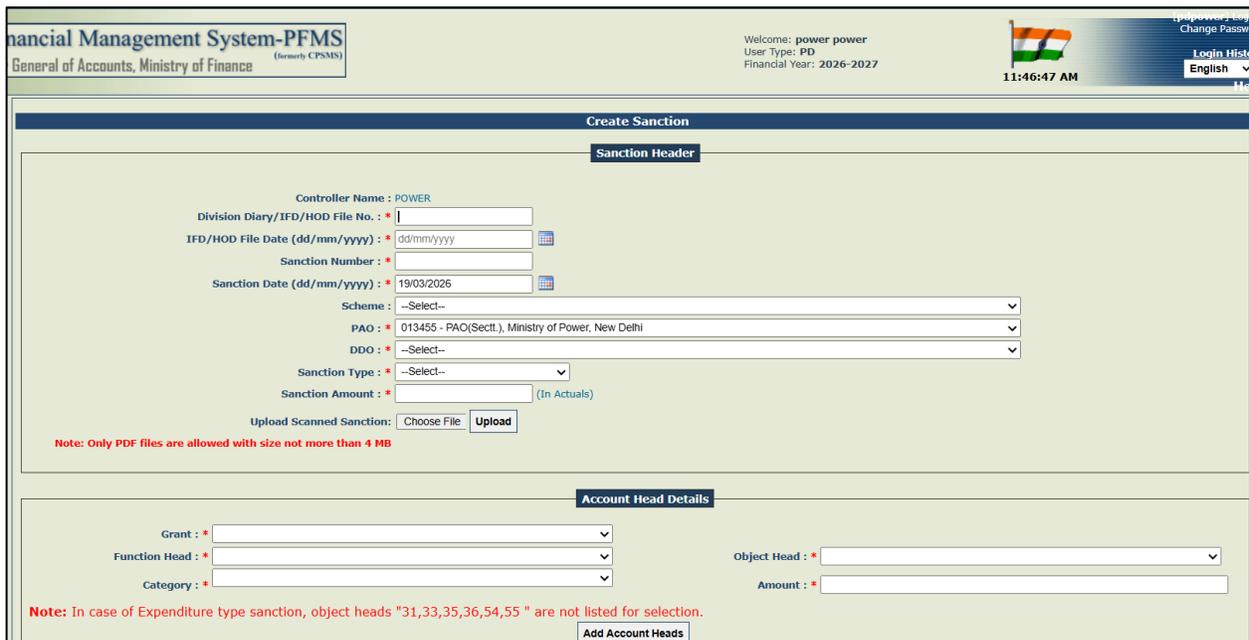
paopower

.....

ayTb70

Log In

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



Financial Management System-PFMS  
(formerly CPMS)

Welcome: power power  
User Type: PD  
Financial Year: 2026-2027

11:46:47 AM

### Create Sanction

#### Sanction Header

Controller Name : POWER

Division Diary/IFD/HOD File No. : \*

IFD/HOD File Date (dd/mm/yyyy) : dd/mm/yyyy

Sanction Number : \*

Sanction Date (dd/mm/yyyy) : 19/03/2026

Scheme : --Select--

PAO : \* 013455 - PAC(Sectt.), Ministry of Power, New Delhi

DDO : --Select--

Sanction Type : \* --Select--

Sanction Amount : \* (In Actuals)

Upload Scanned Sanction: Choose File Upload

Note: Only PDF files are allowed with size not more than 4 MB

#### Account Head Details

Grant : \*

Function Head : \*

Category : \*

Object Head : \*

Amount : \*

Note: In case of Expenditure type sanction, object heads "31,33,35,36,54,55" are not listed for selection.

Add Account Heads

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

**Create Sanction**

**Sanction Header**

Controller Name : POWER

Division Diary/IFD/HOD File No. : \* xyx890

IFD/HOD File Date (dd/mm/yyyy) : \* 01/03/2026

Sanction Number : \* 78999

Sanction Date (dd/mm/yyyy) : \* 10/03/2026

Scheme : --Select--

PAO : \* 013455 - PAO(Sectt.), 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.**