

File No. I-126/1/2022-ITD-CGA/248
Government of India
Ministry of Finance
Department of Expenditure
O/o Controller General of Accounts
Mahalekha Niyantarak Bhawan
New Delhi

Dated: 19.03.2026

OFFICE MEMORANDUM

Subject: Validation Check on SLS-wise Budget Allocation prior to issuance of Mother Sanction under SNA-SPARSH.

This office has received escalations from the States wherein the Mother Sanction has been issued by the Central Ministry/ Department for a given SLS but sufficient SLS-wise budget allocation has not been allocated. As a result, States are facing difficulties in ensuring effective monitoring and utilization of budgets both at Head-wise and SLS-wise levels.

To address the issue, the following checks have been implemented in PFMS on SLS-wise budget allocation and Mother Sanction creation:

1. The Central Ministry/ Department has to mandatorily key in the Head of Account wise allocation for each SLS for which they intend to issue a Mother Sanction through the path Home → Masters → Schemes → State Budget Allocation. The budget allocation is entered by PD Maker and approved by PD Checker.
2. When a Central Ministry/Department is issuing the first Mother Sanction for a State Linked Scheme under a Centrally Sponsored Scheme in a financial year, it must be ensured that Head of Account wise allocation for the State Linked Scheme should be equal to or more than the Mother Sanction amount proposed to be created under the given Head of Account. The SLS-wise allocation cannot be lesser than intended Mother Sanction value.

Illustrative example A - Issuance of First Mother Sanction for a SLS

First Mother Sanction of Rs 10,000 is to be issued to Chhattisgarh for two State Linked Schemes - CT111 and CT222 under Swachh Bharat Mission - Gramin (CSS Code - 9151).

The SLS-wise allocation is to be captured as follows:

SLS	Head of Account where Mother Sanction is proposed to be issued	SLS wise Budget Allocation to be given in the Head of Account under SNA Budget Allocation	Intended Head of Account-wise Allocation to be captured in Mother Sanction
		10,000.00	10,000.00
CT111	3601061012203355	2000.00	2000.00
	3601067962203355	2000.00	2000.00
	3601067892203355	2000.00	2000.00
CT222	3601061012203355	1500.00	1500.00
	3601067962203355	1000.00	1000.00
	3601067892203355	1500.00	1500.00

3. If the HoA-wise allocation of the Mother sanction exceeds the SLS-wise HoA-wise allocation for a given State Linked Scheme, the following error message will appear: **“Function Head amount should be less than or equal to remaining balance of budget allocation amount.”**
4. When a Central Ministry/Department proposes to issue a subsequent Mother Sanction for a State Linked Scheme under a Centrally Sponsored Scheme in a financial year, it must be ensured that HoA value in the Mother Sanction is lesser than or equal to the available balance under the respective Function Head in the SLS-wise allocation.

Illustrative example B - New Mother Sanction is issued without closing the previous Mother Sanction

In the above scenario, the HoA-wise SLS-wise allocation should be equal to or more than the sum of the respective HoA of the old Mother Sanction and New Mother Sanction

First Mother Sanction of Rs 10,000 issued to Chhattisgarh for two State Linked Schemes - CT111 and CT222 under Swachh Bharat Mission - Gramin (CSS Code - 9151). The State has incurred an expenditure of Rs 5000 against the previous Mother Sanction. The Central Ministry proposes to issue a new Mother Sanction of Rs 12,000 for both SLS.

The SLS-wise allocation is to be captured as follows:

SLS	Head of Account where Mother Sanction is proposed to be issued	Old SLS wise Budget Allocation to be given in the Head of Account	Revised SLS wise Budget Allocation to be given in the Head of Account	Head of Account-wise Allocation of previous Mother Sanction	Head of Account-wise Allocation to be entered while creating new Mother Sanction
		10,000.00	22,000.00	10,000.00	12,000.00
CT111	3601061012203355	2000.00	4000.00	2000.00	2000.00
	3601067962203355	2000.00	4000.00	2000.00	2000.00
	3601067892203355	2000.00	4000.00	2000.00	2000.00
CT222	3601061012203355	1500.00	3500.00	1500.00	2000.00
	3601067962203355	1000.00	3000.00	1000.00	2000.00
	3601067892203355	1500.00	3500.00	1500.00	2000.00

Illustrative example C - New Mother Sanction is issued after closing the previous Mother Sanction

In the above scenario, the HoA-wise SLS-wise allocation should be equal to the HoA-wise expenditure of the old Mother Sanction and the HoA-wise allocation of the New Mother Sanction

First Mother Sanction of Rs 10,000 issued to Chhattisgarh for two State Linked Schemes - CT111 and CT222 under Swachh Bharat Mission - Gramin (CSS Code - 9151). The State has incurred an expenditure of Rs 5000 against the previous Mother Sanction. The Central Ministry proposes to issue a new Mother Sanction of Rs 12,000 for both SLS.

The SLS-wise allocation is to be captured as follows:

SLS	Head of Account where Mother Sanction is proposed to be issued	Old SLS wise Budget Allocation to be given in the Head of Account	Revised SLS wise Budget Allocation to be given in the Head of Account	Head of Account-wise Allocation of previous Mother Sanction	Centre Share released from Head of Account	Head of Account-wise Allocation to be entered while creating new Mother Sanction
		10,000.00	17,000.00	10,000.00	5000.00	12,000.00
CT111	3601061012203355	2000.00	3000.00	2000.00	1000.00	2000.00
	3601067962203355	2000.00	3000.00	2000.00	1000.00	2000.00
	3601067892203355	2000.00	3000.00	2000.00	1000.00	2000.00
CT222	3601061012203355	1500.00	3000.00	1500.00	1000.00	2000.00
	3601067962203355	1000.00	2500.00	1000.00	500.00	2000.00
	3601067892203355	1500.00	2500.00	1500.00	500.00	2000.00

- In all scenarios mentioned above, it is reiterated that the aggregate SLS-wise allocation under a particular HoA must not exceed the total budget allocation available under that HoA in GBE (including re-appropriation order/surrender, if any). Similarly, the amount entered in the Mother Sanction must always remain within the unutilized balance available under the respective Function Head and corresponding SLS-wise allocation. Any attempt to issue a Mother Sanction in excess of the available allocation will result in system validation failure in PFMS.
- This is issued as an advisory to facilitate ease of operation for Ministries/Departments and to strengthen budgetary discipline and financial control under SNA-SPARSH. All concerned Divisions are requested to ensure strict compliance so that timely releases are made without procedural hindrance, particularly in the context of financial year-end closure.

This is issued with the approval of the Competent Authority.


 (B Gopala Krishnakanth Raju)
 Assistant Controller General of Accounts

To,

- Financial Advisors of Ministries/Departments handling schemes notified under SNA SPARSH.
- All Pr. CCAs/CCAs/CAs with independent charge of Ministries/Departments handling schemes notified under SNA SPARSH

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