OM No. I-126/6/2024-ITD-CGA/147
Government of India
Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts
Mahalekha Niyantrak Bhawan New Delhi

Dated: 02.12.2025

CORRIGENDUM

Sub: Corrigendum to Para 3(B)(b) of OM. I-126/6/2024-ITD-CGA/dated 28.07.2025 regarding handling of deductions under SNA SPARSH.

In partial modification of the Office Memorandum of even number dated 28.07.2025, the text of Para 3(B)(b) may be read as:

For refundable deductions such as EMD (Earnest Money Deposit) and security deposits, state(s) may open and utilize dedicated public account heads under 8443-civil deposit through treasury route or as a second option states may keep the funds in a Security Deposit (SD) account open in the Scheduled Commercial Bank (SCB) as per the extant scheme guidelines.

2. All other contents of the Office Memorandum dated 28.07.2025 shall remain unchanged.

(Anupam Raj)

Dy. Controller General of Accounts (GIFMIS)

To,

ACS/Pr. Finance Secretary/Finance Secretary of all the State Governments and UTs of J&K, Puducherry and NCT Delhi.

Copy to

- 1. PSO to Additional Secretary (PFS), DoE, Ministry of Finance
- 2. PS to Additional CGA, PFMS, Shivaji Stadium, New Delhi.
- 3. PS to Director (PFS), DoE, Ministry of Finance.