

**File No I/2/2023-ITD -CGA
Government of India
Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts
GIFMIS-PFMS**

Dated 10th June 2025

OFFICE MEMORANDUM

Subject: Treatment of unpaid claims for SNA SPARSH as per the standard protocols of PFMS on closure of financial year

This vertical is in receipt of queries from State Government seeking clarity on the center share received against unprocessed claims pushed in FY 2024-25. The States have expressed that with ending of the financial year, the token issued against the bills were cancelled in State IFMS in anticipation that the unprocessed bills shall be returned by the Ministry to allow the States to re-process them in current FY. The States are facing an issue with the accounting of receipts against the claims for previous FY.

2. In view of the above, the following protocol is to be followed by Central Ministry/ Department for unprocessed claims pertaining to previous Financial Year:

- a) The Mother Sanction issued during a given Financial Year will lapse on 31st March at 2400 hrs.
- b) Any unpaid claim at any level of processing in the Ministry of Government of India but not sent to RBI till midnight of 31st March shall be made available to the PD Maker in the new financial year login under the menu 'Mother Sanction Summary' with the status "pending from previous FY".
- c) The program division has been given both the options in the SPARSH module of returning the unpaid claims to the respective States for re-processing in the new FY or process the same from the fresh Budget and Mother sanction. They may take suitable action in consultation with the concerned States.

The above may be brought to the notice of the respective Program Divisions.

This issues with approval of the Competent Authority.



(Anupam Raj)

Deputy Controller General of Accounts (GIFMIS-PFMS)

To,

1. All Pr. CCAs/CCAs of all Ministries/Departments
2. Sr AO (GIFMIS), O/o CGA, with the request to upload the OM on CGA's website

Copy to:

- i. PS to Additional CGA (PFMS)
- ii. PS to Director (PFS), DoE, Ministry of Finance