

**FINANCE DEPARTMENT
(PFMS-BUDGET DIVISION)
Government of National Capital Territory of Delhi
4th Level, B-Wing, Delhi Secretariat, I.P. Estate, New Delhi**

ENDORSEMENT

The copy of under mentioned Office Memorandum is forwarded herewith for information and necessary action to the following:

1. All Head of Department, Govt. of NCT of Delhi
2. Dy. Controller of Accounts (Accounts), Principal Accounts Office, Govt. of NCT of Delhi.
3. Guard File
4. Website of Finance Department.

Digitally signed by
Sanjeev Kumar
Date: 18-03-2026
13:34:03

**(SANJEEV KUMAR)
SR. ACCOUNTS OFFICER**

NAME OF MINISTRY/ DEPARTMENT	OM NO. & DATE	SUBJECT
GIFMIS-PFMS, Office of Controller General of Accounts, Department of Expenditure, Ministry of Finance, Government of India	File No 1/2/2023-ITD -CGA/245 dated 13.03.2026	Advisory for Financial Year Closure for SNA SPARSH.

File No I/2/2023-ITD -CGA/245
Government of India
Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts
GIFMIS-PFMS

Dated: 13.03.2026

OFFICE MEMORANDUM

Sub: Advisory for Financial Year Closure for SNA SPARSH.

In anticipation of the approaching Financial Year closure of 2025-26, certain claims under the SNA-SPARSH framework may remain unprocessed in PFMS. In order to ensure proper accounting, smooth closure of the financial year, and adherence to the standard protocols of PFMS, the following protocols may be followed by Central Ministry/ Department and States:

(A) Treatment of SNA SPARSH Claims that remain unprocessed by Government of India

If the States push claim to Central Ministry/Department in FY 2025-26 but the claim remains unprocessed at the Central Ministry/ Department up to 2400 hrs on 31st March, the following protocol is to be followed:

1. The Mother Sanction issued during a given Financial Year will lapse on 31st March at 2400 hrs. The unutilized balance shall revert to the concerned budgetary head and will be treated as savings for said Financial Year.
2. Any unpaid claim at any level of processing but not sent to RBI till midnight of 31st March for payment of the Government of India share shall be permanently cancelled in PFMS. Such permanently cancelled files can be viewed by Central Ministry/ Department through the path Home → Mother Sanction Summary under the dropdown 'Summary for Sanction Creation' with the status "Financial Year Expired" in FY 2025-26 login.

Summary for Sanction Creation

CSS :	9151 - Swachh Bharat Mission
☐ All States ☒ States with payment file pendency	
State :	Nagaland
☐ All SLS ☒ SLS with pending payment file	
SLS Code :	NIL26 - SBM Gramin
Status :	--Select--
IFD Number :	--Select--
	Pending
	Created
	Returned
	Pending From Last FY
	Reissue
	Only State Share
	Financial Year Expired

3. The expenditure booked for all these payment files shall be reversed in the respective heads of accounts (HoA) and shall be treated as saving.

4. The States will call the Recon API and receive the status as "Financial Year Expired". Upon receipt of the status, the States shall permanently cancel the bills at their end.

(B) Treatment of SNA SPARSH Claims that remain unprocessed by State Government of India

Scenario A: The SG account is credited with centre share but the State IFMIS fails to pass instruction to eKuber to debit SG account and credit vendor/ beneficiary up to 2400 hours on 31st March

If a State receives a central share against a claim file on 31st March but is unable to disburse the payments to the vendor/ beneficiary up to 2400 hrs, it shall be treated as unspent balance for the FY 2025-26.

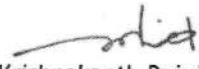
Such unspent balance can be returned to the concerned Central Ministry/ Department through Bharatkosh in the next financial year and shall be booked under deduct recoveries head by the Central Ministry/ Department.

Scenario B: The SG account is credited with centre and State IFMIS passes instruction to eKuber to debit SG account and credit vendor/ beneficiary but receives RN up to 2400 hours on 31st March

If a State receives a central share against a claim file up to 31st March, pushes the claim to ekuber (for debiting SG account) but receives RN up to 2400 hrs on 31st March, such claims may be re-pushed by the States up to the supplementary period as per the SNA SPARSH reissue protocols subject to accounting principles of respective States.

If the State is unable to disburse the reissue payment, it shall be treated as unspent balance for the FY 2025-26. Such unspent balance can be returned to the concerned Central Ministry/ Department through Bharatkosh in the next financial year and shall be booked under deduct recoveries head by the Central Ministry/ Department.

This issues with approval of the Competent Authority.


(B Gopala Krishnakanth Raju)
Assistant Controller General of Accounts
(GIFMIS-PFMS)

To,

1. Financial Advisors of all Ministries/Departments
2. All Pr. CCAs/CCAs of all Ministries/Departments
3. Pr. Finance Secretary/Finance Secretary of State of Governments of Rajasthan, Karnataka, Odisha, Telengana, Gujarat, Andhra Pradesh, Bihar, Maharashtra, Tamil Nadu, Himachal Pradesh, Haryana, Sikkim, Mizoram, Delhi, Goa, Uttar Pradesh, Madhya Pradesh, Uttarakhand, Kerala, Assam, Punjab, Tripura, Manipur, Meghalaya, Arunachal Pradesh, Nagaland, Jammu & Kashmir, Puducherry, Jharkhand, Chhattisgarh, West Bengal

Copy to:

1. PPS to AS (PFS), Department of Expenditure, Ministry of Finance
2. PPS to Additional CGA (PFMS)
3. PS to Director (PFS), DoE, Ministry of Finance
4. Sr AO (GIFMIS), O/o CGA, with the request to upload the OM on CGA's website