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: 09-03-2026
10:39:51

(Sanjeev Kumar)
Sr. Accounts Officer

NAME OF MINISTRY/ DEPARTMENT	OM NO. & DATE	SUBJECT
Department of Expenditure, Ministry of Finance, Government of India	F. No. 01/(27)/PFMS/ 2020 Dated:12.02.2026	"Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through SNA SPARSH Model - Avoiding last minute rush in processing of payment files in 2025-26 - reg.

F. No. 1(27)/PFMS/2020
Government of India
Ministry of Finance
Department of Expenditure
PFMS Division

North Block
New Delhi, 13th July, 2023

OFFICE MEMORANDUM

Subject: "Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through e-kuber platform of Reserve Bank of India (RBI).

The General Financial Rule 232(v) prescribes the release of funds to the State Governments and monitoring utilization of funds through PFMS. For better monitoring the availability and utilization of funds released to the States under the Centrally Sponsored Schemes (CSS) and to reduce float, the Department of Expenditure vide OM No. 1(13)PFMS/FCD/2020 dated 23rd March, 2021 has issued guidelines for revised procedure for flow of funds under CSS. The revised procedure, known as the "SNA model", came into effect from 1st July, 2021.

2. Further, in view of rule 230 (7) of GFR 2017 which prescribes that "The principles of 'just in time release' should be applied for releases in respect of all payments to the extent possible" and to bring about more efficiency in cash management at both Centre and States level, it has been decided to introduce an alternative fund flow mechanism named SNA – SPARSH (समयोचित प्रणाली एकीकृत शीघ्र हस्तांतरण – Real time System of Integrated Quick Transfers) for CSS funds through an integrated framework of PFMS, State IFMIS and e-kuber platform of Reserve Bank of India (RBI) in a progressive manner. The names of schemes and States to be covered by the alternative fund flow mechanism will be notified from time to time.

3. Following procedure will be followed by the State Governments concerned and the Ministries/Departments of the Government of India for the schemes notified for implementation in SNA –SPARSH model -

i. Ministry/Department concerned of the Government of India shall open a drawing account with RBI under the existing User Defined Customer Hierarchy (UDCH) code of the Ministry/Department concerned.

ii. The State Government will designate a Single Nodal Agency (SNA) for implementing each State Linked Scheme (SLS) corresponding to a CSS. Existing SNAs under the "SNA model" may also be designated as SNAs under SNA- SPARSH model.

iii. The State Government shall open SLS wise drawing accounts of SNA in RBI. Before opening of drawing account of an SLS, State Government and Ministry/Department concerned of GoI shall ensure that the Centre-State fund sharing ratio is uniform under all components of that SLS. In case of Umbrella schemes having multiple sub schemes/components with varying sharing patterns, State Governments in consultation with Ministry/Department concerned should open separate SLS for sub schemes/components with different sharing ratio.

iv. After opening of aforesaid drawing accounts in RBI by the Ministries/Departments and the State Governments, the Ministries/Departments and the State Governments will approach the PFMS division, O/o CGA for on boarding the scheme onto SNA-SPARSH platform of PFMS by 'marking' of the CSS on PFMS. Simultaneously, the State Governments shall map the CSS with corresponding SLSs as per the existing protocol.

v. Upon on boarding of a scheme onto SNA- SPARSH platform, the State Government shall close all the SNA accounts pertaining to the scheme and return the Central share of unspent balance lying in the SNA accounts to the Consolidated Fund of India (CFI). Similarly the State share of unspent balance in the SNA accounts should be returned to the Consolidated Fund of the State. Further, the central share under the scheme lying in State treasury should also be returned to the CFI. Detailed procedure for calculation and return of the unspent amount will be issued separately.

vi. Once a CSS is on boarded onto SNA-SPARSH platform of PFMS, Ministry/Department concerned shall use only the SNA- SPARSH platform to release funds under the scheme as per the guidelines contained in this OM and further guidelines issued in the matter. The use of SNA platform to release funds as per DoE's guidelines dated 23rd March, 2021 shall be stopped immediately after on boarding of the CSS onto SNA- SPARSH platform.

vii. In the beginning of a financial year, the Ministries/Departments will create a 'mother sanction' in PFMS for a State for a CSS. The 'mother sanction' will define State wise drawing limit of the Ministry/Department for that CSS. The mother sanction may be modified by the Ministry during the year with the concurrence of the IFD.

viii. The SNA and the Implementing Agencies (IAs) down the ladder shall be registered in State Integrated Financial Management Information System (State IFMIS).

ix. Whenever the SNA/IAs needs to make payment to vendors/beneficiaries, the SNA/IA will generate payment files in State IFMIS. The payment files generated by SNA/IAs will be consolidated by State treasury in State IFMIS periodically after thorough scrutiny.

x. In the case of States where the IT system is not ready to onboard a large number of agencies with proper protocol, the agencies may submit manual claims to State treasury which in turn shall process these claims in the State IFMIS.

xi. State Government will develop a State Cyber Treasury wherein all payment files with SLS tags from the SNA/IAs could be received for payment and the vouchers could be compiled for accounting purpose. The State Cyber Treasury shall make the provision

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of 'flags' to identify the SNA/IA which has raised the claim and the SLS to which the claim pertains to.

xii. State Government/treasury will share the consolidated payment file with PFMS for advance release of Central share.

xiii. After receiving the consolidated payment file on PFMS, the Ministry/Department concerned will generate a sanction equivalent to the central share specified for the SLS on PFMS and transfer the central share of funds from centre's drawing account to the State's drawing account. Thus, State's drawing account shall be pre-funded with central share. After release of central share of funds, the mother sanction for the centre's drawing account for the scheme for the State will be reduced by an equivalent amount.

xiv. Payment files received from State Treasury in PFMS till the cut-off time of 3 PM during a working day will be processed and sanction for the central share will be generated on the same working day. Sanction for the central share for payment files received beyond the cut-off time of 3 PM may be generated on the next working day.

xv. Upon receipt of Central share, the consolidated payment file in State IFMIS will be auto pushed from State IFMIS to RBI. RBI shall debit the State's drawing amount by the total amount of the payment file and release payments to vendors/beneficiaries as per the instructions contained in the payment file. RBI will share the Debit notification of this payment with both PFMS and State IFMIS.

xvi. In some schemes, the State Governments are releasing 'top up' amount in addition to the Central share and State share. State IFMIS and PFMS shall maintain a master database of proportion of Central, State share and the top up amount in such schemes. Payment files of such schemes will mandatorily include the 'top up' amount separately in line with the proportions in the master database and the Central share will not be calculated on the 'top up amount'. In case of schemes having 'top up' by State Government, Ministries/Departments shall not generate the sanction for central share against the payment files which are not reflecting the top up amount separately.

xvii. There shall be periodic reconciliation and settlement of funds including failed transactions between Centre and State. The consolidated payment file pushed by State IFMIS to PFMS will mandatorily have the flagging for reinitiated transactions against previously failed transactions (if applicable) to avoid duplicate payments.

xviii. Funds will remain in respective consolidated funds and will be released to the beneficiaries/vendors just in time. The funds will not be diverted to any Personal Deposit (PD) account or any other account by the State Government.

xix. UTs without legislature work directly in PFMS and there is no need for them to open account in RBI. Ministries concerned can allow UTs with legislature to operate the concerned budget head through Letter of Authorization. UTs without legislature will ensure that the funds are released to the vendors/beneficiaries 'just in time' and are not parked in a bank account. In case funds are to be released to any agency as per scheme guidelines, provision of Rule 230 (vii) of GFR 2017 will be strictly followed to avoid parking of funds, with agencies.

4. This issues with the approval of Finance Secretary & Secretary (Expenditure).

Prateek K Singh
13/7/23
(Prateek Kumar Singh)
Director (PFC-I)
011-23094961
E-mail: prateeks.98@gov.in

To,

1. All Secretaries to the Government of India
2. All Financial Advisors to the Government of India
3. All Pr. CCAs/CCAs of all Ministries/Departments

Copy to:

1. PSO to Finance Secretary & Secretary (Expenditure)
2. PSO to Special Secretary (Pers)
3. PSO to AS(PF-S)
4. PPS to CGA
5. Sr. PPS to AS (PFC-II)
6. Sr. PPS to JS (PFC-I)

F. No. 01/(27)/PFMS/2020
Government of India
Ministry of Finance
Department of Expenditure
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Kartavya Bhawan-1,
New Delhi, the 12th February, 2026

OFFICE MEMORANDUM

Subject: "Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through SNA SPARSH Model – Avoiding last minute rush in processing of payment files in 2025-26 - reg.

The undersigned is directed to invite attention to DoE's guidelines dated 13th July, 2023 on the above-mentioned subject.

2. Para 3 of the DoE's O.M. No. 1/(27)/PFMS/2020 dated 09.12.2025 stipulates that all Central Ministries/Departments must ensure the availability of funds to the States at the beginning of each financial year for smooth and timely implementation of Centrally Sponsored Schemes (CSS). For this purpose, Ministries/Departments may issue Mother Sanctions to meet the fund requirement of the first month of the ensuing financial year by 26th March of the preceding financial year, subject to availability of budget and approval of the competent authority. It has also been specified that such mother sanctions shall remain inactive until 31st March 2026 and will be activated only on **1st April**.

3. In this regard, it is informed that this functionality has now been enabled in PFMS and shall be made live from 20th March 2026, whereby Ministries/Departments can issue mother sanctions to States in PFMS to meet the requirement of the first month of the ensuing financial year.

4. The detailed SoP for the functionality is being issued by, PFMS Division, O/o CGA.

5. This issues with the approval of the Competent Authority.

(Isha Khosla)
Director
Tel. No. 011-24012032

To

1. All Secretaries to Ministries /Departments in Government of India
2. All Financial Advisers to Ministries /Departments in Government of India
3. All Pr. CCAs to Ministries /Departments in Government of India

Copy to:

1. Addl. CGA, PFMS, O/o CGA

F. No. 1/(27)/PFMS/2020
Government of India
Ministry of Finance
Department of Expenditure
*****

Kartavya Bhawan, New Delhi,
Dated the 9th December, 2025

OFFICE MEMORANDUM

Subject: Just in time release of Centrally Sponsored Schemes (CSS) funds through SNA SPARSH Model– reg.

The undersigned is directed to refer to Department of Expenditure's O.M. of even number dated 17.11.2025 whereby all concerned Ministries/ Departments were requested to take necessary steps to expedite issue of mother sanction under SNA SPARSH.

2. It has been brought to the notice of Department of Expenditure (DoE) that:

i. Mother sanctions are still not being issued timely by some of the Ministries/Departments. Scheme wise details of mother sanctions pending are attached as Annexure I. As non-issue of a Mother Sanction adversely affects CSS implementation, it is requested that the Mother Sanctions may be issued timely for expeditious implementation of the schemes.

ii. State Governments have informed that some of the Ministries/ Departments are making frequent changes in mother sanctions due to which States are facing difficulties in providing matching State Share. Many States issue Budget Release Order (BRO) on the basis of mother sanctions issued. If mother sanctions are revised frequently, the States are required to modify BRO each time. Therefore, Ministries/ Departments should avoid frequent changes in mother sanctions.

iii. It has also been observed that various Ministries/ Departments are following SNA guidelines circulated vide DoE's O.M. No. 1(13)PFMS/FCD/2020 dated 23.03.2021 while issuing mother sanction under SNA SPARSH. It is clarified that aforementioned O.M. dated 23.03.2021 of DoE is applicable for SNA model only and there is no restriction on Ministries/ Departments for issue of mother sanction in SNA SPARSH Model. Ministries/ Departments may issue mother sanctions for upto 100% of the amount earmarked for a State for a financial year under a scheme.

3. Further, in order to ensure that States have the funds available in the beginning of a financial year for scheme implementation, all Ministries/ Departments are advised to issue mother sanctions to States to meet the requirement of the first month of the new financial year by 26th March of the proceeding financial year subject to availability of budget and approval of competent authority. These mother sanctions shall be activated on 1st of April only. PFMS Division, O/o CGA shall make appropriate provisions in the SNA SPARSH module for such post-dated mother sanctions.

4. This issues with the approval of competent authority.

Encl: As above

(Isha Khosla)
Director (PFS)
Tel. No. 24012032-33

To

1. All Secretaries to the Government of India
2. All Financial Advisors to the Government of India
3. All Pr. CCAs/CCAs of all Ministries/Departments.

Copy to

1. Addl. CGA, PFMS Division, O/o CGA
2. PSO to Secretary (Expenditure)
3. PSO to Special Secretary (Pers)