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

E N D O R S E M E N T

The copy of under mentioned Office Memorandums are 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: 03-08-2026
10:32:42

(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 21.07.2026	SoP for issuance of Mother Sanction under SNA SPARSH model of PFMS.
PFMS, Controller General of Accounts, Department of Expenditure, Ministry of Finance, Government of India	No:V-14017/04/2024-PFMS/1424-1432 dated 24.07.2026	Addition of new columns in SNA reports – reg.

Ministry of finance
Department of Expenditure
Controller General of Accounts
Public Financial Management System (PFMS)
3rd & 4th Floor, Shivaji Stadium Annexe
New Delhi-110001

No: V-14017/04/2024-PFMS/1424-1432 Dated: 24/07/2024.

Office Memorandum

Subject: Addition of new columns in SNA reports- reg.

In continuation of this Office Memorandum (OM) No. V-15013/2/2021-PFMS-Part(3)/6134 dated 04/03/2025, PFMS has now added new columns in the SNA-05, SNA-09, SNA-11 and SNA-15 reports to display the unspent Central and State shares refunded from the SNA account as well as the State Treasury. The details are provided below:

1. **SNA 05 report –** Two new columns have been added to the existing SNA-05 Report:

- **Column No. 12:** Unspent Central Share Release Refunded from SNA
- **Column No. 17:** Unspent State Share Release Refunded from SNA

These columns have been introduced to reflect the **Excess (+)/Deficit (-)** in the transfer of Central Share and State Share, respectively, from the Treasury to the SNA account after accounting for the unspent releases refunded from the SNA. The new report format is as under:-

Ministry	Centrally Sponsored Scheme(CSS)	State	GOI Release To Implementing Agency	GOI Release directly to SNA/ ESCROW Account	GOI Release As Reimbursement	GOI Release To State Treasury
1	2	3	4	5	6	7

Central Share Unspent Balance Refunded by State to CFI	Central Share Opening balance with treasury	Central Share Release by State Treasury	Unclassified Release from State Treasury	Unspent Central Share Release Refunded from SNA	Excess (+)/Deficit (-) in Central Share transfer from treasury to SNA
8	9	10	11	12	13=(10+11-12)-(7+9-8)

Proportionate State Share	State Share Opening balance with treasury	State Share Release by State Treasury	Unspent State Share Release Refunded from SNA	Excess (+)/Deficit (-) in State Share transfer from treasury to SNA	Total Excess (+)/ Deficit (-)
14	15	16	17	18=(16-17)-(14+15)	19=13+18

2. **SNA 09 report –** A new column has been added to the existing SNA-09 Report:

- **Column No. 10:** Total unspent Balance refunded from SNA

This column has been introduced to reflect the **Excess (+)/ Deficit(-) in Transfer from Treasury to SNA** after accounting for the unspent releases refunded from the SNA. The new report format is as under:-

Ministry	Centrally Sponsored Scheme	State	Opening Balance with State Treasury	Release from GOI (Commodity)	Amount Released by GOI to State	GOI Release As Reimbursement	GOI Release to Implementing Agency	GOI Release to ESCROW Account	GOI Release to State Treasury
1	2	3	4	5	6=6A+6B+6C+6D	6A	6B	6C	6D

Central Share Unspent Balance refunded by State to CFI	Proportionate State Share (as per calculation based on the Center-State	Total Funds to be Transferred by State Treasury to SNA	Release by State Treasury	Legacy Data	Total Unspent Balance Refunded from SNA	Excess (+)/ Deficit(-) in Transfer from Treasury to SNA	State Linked Scheme	Release by state treasury to SLS
6E	7	8=4+6D+7-6E	9	9A	10	11=(9-9A-10)-8	12	13

3. **SNA 11 report** – A new column has been added to the existing SNA-11 Report:

- **Column No. 12:** Total unspent Balance refunded from SNA

This column has been introduced to reflect the **Excess (+)/ Deficit(-) in Transfer from Treasury to SNA** after accounting for the unspent releases refunded from the SNA. The new report format is as under:-

Ministry	Centrally Sponsored Scheme	State	Opening Balance with State Treasury as on 01/04/2021	Release from GOI (Commodity)	Amount Released by GOI to State	GOI Release-As Reimburseme	GOI Release to Implementing Agency	GOI Release to ESCROW Account	GOI Release to State Treasury	Central Share Unspent Balance refunded by State to CFI	GOI Release to ESCROW Account in last 30 days
1	2	3	4	5	6=6A+6B+6C+	6A	6B	6C	6D	6E	7

GOI Release to State Treasury in last 30 day	Proportionate State Share (as per calculation based on the Center-State share ratio)	Total Funds to be Transferred by State Treasury to SNA	Release by State Treasury	Legacy Data	Total Unspent Balance Refunded from SNA	Excess (+)/ Deficit(-) in Transfer from Treasury to SNA	Total Delay Interest Due till date (As per SNA15 report)	Delay Interest Deposited by State	Delay Interest yet to be Deposited
8	9	10 = (4 + 6D + 9) -8 - 6E	11	11A	12	13=(11+11A-12)-10	14	15	16 = 14-15

4. **SNA 15 report** – Two new columns have been added to the existing SNA-15 Report:

- **Column No. 11:** Central Share Unspent Balance refunded from State treasury to CFI
- **Column No. 12:** Date of Central Share refunded to CFI

These columns have been introduced to reflect the **Interest on Delay in Transfer of Central Share** after accounting for the unspent releases refunded from State treasury to CFI. The new report format is as under:-

Controller	Centrally Sponsored Scheme	State	Total GOI Release to State Treasury	Sanction Wise Release to State Treasury	Date of GOI Release	Pending Amount left from last Release (includes Deficit of Previous Year)	Date from which Release Amount is Pending	Excess of Previous Year & Amount of Central Share Released by Treasury to SNA
1	2	3	4	5	6	7	8	9

Date of Central Share Released by Treasury to SNA	Central Share Unspent Balance refunded from State treasury to CFI	Date of Central Share refunded to CFI	Balance to be Transferred by Treasury to SNA	Delay in Number of Days by Which Central Share was Released by State Treasury from 1st April Onwards	Delay in Number of Days by Which Central Share was Released by State Treasury Prior to 1st April	No of Days for Which Interest is Calculated for Delay in Releasing Central Share by the State Treasury	Interest on Delay in Transfer of Central Share
10	11	12	13	14	15	16	17

This issues with approval of competent authority.

Encl.: As above.

Kumar 14/07/20

(Ajay Kumar)
Assistant Controller of Accounts

To

1. FAs of all Ministries
2. CCAs of all Ministries

Copy to:

1. PPS to CGA
2. PPS to Addl. Secretary (PFS)
3. PS to Addl. CGA (PFMS)
4. PPS to DG(Union Accounts), O/o CAG, New Delhi
5. Finance Departments and Treasuries of all the States.
6. Director (PFS),
7. Jt. CGAs (TRBR/Rollout/DBT/GIFMIS)
8. Dy. CGA/AGA (State Directorates), PFMS

Gmail

Marathon Runner <kishoredevendra@gmail.com>

Fwd: Addition of new columns in SNA Reports - Office Memorandum - reg.

2 messages

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sanjeevkr.74 <sanjeevkr.74@delhi.gov.in> 24 July 2026 at 14:20
To: kishoredevendra <kishoredevendra@gmail.com>

============ Forwarded message ============
From: Alka Bhayana <alka@dcpw.gov.in>
To: "sanjeevkr.74"<sanjeevkr.74@delhi.gov.in>, "JAYANT KUMAR BHATIA"<aopao@nic.in>, "appro-pao"<appro-pao@delhi.gov.in>
Cc: "B Gopala"<b.krishnak@gov.in>, "Surendra Kumar Veer"<surendra.veer@mha.gov.in>, "Skarampal Skarampal"<s.karampal@mha.gov.in>, "Hemant Bisht"<hemant.bisht48@gov.in>, "amlesh pfms"<amlesh.pfms@gmail.com>, "manishpfms77"<manishpfms77@gmail.com>, "ajaz5070"<ajaz5070@gmail.com>
Date: Fri, 24 Jul 2026 14:16:27 +0530
Subject: Fwd: Addition of new columns in SNA Reports - Office Memorandum - reg.
============ Forwarded message ============

Sir,

Please find attach O.M. dated 24.07.2026 regarding addition of new columns in the SNA-05, SNA-09 and SNA-11 reports to display the unspent Central and Sate Shares refunded from the SNA Accounts and Central Share unspent balance refunded from the Sate Treasury to CFI in the SNA-15 report. This memorandum will help provide an overview and a better understanding of the new additions to the SNA reports.

It is requested to circulate the said O.M. to the concerned beneficiaries for information please.

Regards,

Alka Bhayana
Senior Accounts Officer,
PFMS, State Directorate,
New Delhi

Addition of New column in SNA Reports.pdf
436K

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sanjeevkr.74 <sanjeevkr.74@delhi.gov.in> 30 July 2026 at 17:51
To: kishoredevendra <kishoredevendra@gmail.com>

============ Forwarded message ============
From: sanjeevkr.74 <sanjeevkr.74@delhi.gov.in>
To: "kishoredevendra"<kishoredevendra@gmail.com>
Date: Fri, 24 Jul 2026 14:20:25 +0530
Subject: Fwd: Addition of new columns in SNA Reports - Office Memorandum - reg.