

**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.

F. No. 01/(27)/PFMS/2020
Government of India
Ministry of Finance
Department of Expenditure

Kartavya Bhawan - 01,
New Delhi, the 21st July, 2026

OFFICE MEMORANDUM

Subject: SoP for issuance of Mother Sanction under SNA SPARSH model of PFMS

DoE vide OM dated 13.07.2023 had issued detailed guidelines for issuance of mother sanction for Centrally Sponsored Schemes under SNA SPARSH. However, State Governments and Ministries/Departments have sought various clarifications from time to time regarding the issuance and revision of Mother Sanctions under Centrally Sponsored Schemes (CSS).

2. In this regard, consultations have been held with State Governments and Ministries/Departments. The State Governments/ Ministries have raised following issues:

- i. Non availability of SLS wise mother sanctions under a CSS
- ii. Delay in processing of payment files
- iii. Non availability of minor head wise details in mother sanctions in state IFMIS
- iv. Non availability of details of bills in pipeline in state IFMIS to PFMS
- v. Delays in processing CSS bills in States after receipt of Mother Sanctions
- vi. Mismatch between ink signed copy of Mother sanctions and Mother sanctions reflected in system.

3. Accordingly, following SoP has been formulated for issuance/ utilization of mother sanctions by Ministries/Departments/ State Governments: -

i. **SLS-wise issuance of Mother Sanctions:-** To mitigate operational constraints arising from frequent revision of Mother Sanctions in schemes where issuance of subsequent sanctions is linked to achievement of prescribed utilization targets at the State level it is preferable for the Ministries/Departments to issue Mother Sanctions separately for each SLS. PFMS shall provide flag for all head of accounts in a SLS.

ii. **Streamlining the process of Concurrence by Finance Departments in States w.r.t CSS:-** It has been reported that in some states, approval/ concurrence of Finance Department is required after receipt of each Mother Sanction which results in delay in availability of money to Implementing Agencies. States are requested to streamline the procedure of financial concurrence in case of Centrally Sponsored Schemes. State Finance Department may (subject to State Financial Rules, etc) consider giving concurrence/ approval at once for making expenditure against the approved plan/allocated budget under a CSS instead of giving concurrence against each mother sanction.

iii. **Integration of State IFMIS with PFMS for better coordination between Ministries and States while revising the mother sanctions:** States shall integrate their State IFMIS with PFMS in order to provide visibility of bills pending at various stages in State IFMIS to Ministry. This will enable Program Divisions (PDs) to view bills pending at various stages within the State system prior to revision of the Mother Sanction avoiding rejection of the bills at the last stage. Ministries/Departments may leverage the IFMIS–PFMS integration framework before revising the Mother Sanctions especially during end of the Financial Year.

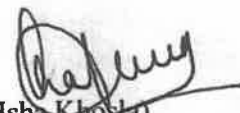
iv. **Notification of issuance of Mother Sanctions to States:** PFMS shall share the details of mother sanction issued by the Ministry/ Department, through email/ SMS to State Governments. Further, the e-Mother sanction PDF shared through PFMS with States includes details of SLS for which mother sanction is issued, Head wise allocation for each SLS, scheme specific terms and conditions, if any. Therefore, Ministries may take print out of the Mother Sanction generated in PFMS and ink sign it to prevent discrepancies between ink signed mother sanctions and pdf generated from PFMS.

v. **Timely issuance of Mother Sanction:-** Under SNA SPARSH the unutilized mother sanctions lapse on 31st of March. Therefore, in order to ensure uninterrupted fund flow under a CSS Ministries shall issue Mother Sanctions well in advance. In this regard, PFMS has already developed a facility for issuance of advance Mother Sanctions during the month of March. Further, Ministries/Departments may also expedite the process of approval of Annual Action Plans under their respective schemes and endeavour to complete the process before the commencement of the financial year, thereby facilitating timely issuance of Mother Sanctions and seamless fund release.

vi. **Integration of State IFMIS with Scheme-Specific Portals:-** Enhanced coordination and technical support should be provided by Ministries/Departments for seamless integration between State IFMIS, PFMS, and scheme-specific portals to ensure timely onboarding of schemes on SNA SPARSH.

vii. **Timely processing of payment files:** DoE vide OM dated 13.07.2023 has prescribed timelines for passing of the bills received under SNA SPARSH by Ministries/ Departments. Ministries/Departments should process payment files as per the directions given by DoE vide OM dated 13.07.2023.

4. This issues with the approval of competent authority.


Isha Khosla
Director (PF-S)
Tel. No.24012032

To

1. All Secretaries to Ministries/Departments in Government of India
2. All Financial Advisers to Ministries/Departments in Government of India
3. Additional Chief Secretary/Principal Secretary/Secretary (Finance) of all State Governments and UTs with legislature
4. All Pr. CCAs to Ministries/Departments in Government of India

Copy to: Addl CGA, PFMS, O/o CGA

F101/27/1-PFMS

Fwd: SoP for issuance of Mother Sanction under SNA SPARSH model of PFMS

psfin < psfin@nic.in >

2 emails

SANTOSH D. VAIDYA < psfin@nic.in >

Tue, 21 Jul 2026 5:08:06 PM +0530

To "ssf-finance"<ssf-finance@delhi.gov.in>,"db.gupta69"<db.gupta69@delhi.gov.in>,"srdfindelhi"<srdfindelhi@gmail.com>,"Joint Director Planning"<jdplg@nic.in>

===== Forwarded message =====

From: SHASHANK AGRAWAL <shashank.ag23@gov.in>

To: "secfd"<secfd@gujarat.gov.in>,"Additional CS Finance"<acs.finance@kerala.gov.in>,"MANOJ PANT"<fs-wb@nic.in>,"Ramakrishna Rao IAS K"<prlseey_fin@telangana.gov.in>,"Mr S. Siddharth"<finsecy-bih@nic.in>,"Sheetal Shashwat Verma"<ss.fin-cg@gov.in>,"D. Alarmelmangai"<sec.fin-cg@gov.in>,"TVSN Prasad, IAS"<acs.finance-hry@nic.in>,"Mr Prabodh Saxena"<finsecy-hp@nic.in>,"Pawan kumar Goyal"<goyalpk@nic.in>,"Dr. Ashish Chandra Verma"<psfin@nic.in>,"Niharika Rai"<secy-fin@delhi.gov.in>,"Commissioner Secretary Finance"<psfinance-jk@nic.in>,"Secretary to Government Government of Puducherry"<secyfin.pon@nic.in>,"finsec"<finsec@tn.gov.in>,"acs finance"<acs.finance@maharashtra.gov.in>,"S Radha Chauhan"<psfin.up@nic.in>,"Ajoy Kumar Singh"<sec-fin-jhr@nic.in>,"Additional Chief Secretary"<acsfinance@mp.gov.in>,"Ajoy Kumar Sinha"<psf@punjab.gov.in>,"PFS Peshi"<peshi-pfs@ap.gov.in>,"psf"<psf@rajasthan.gov.in>,"Principal Secretary Finance Orissa"<finsec.or@nic.in>,"prs-fd"<prs-fd@karnataka.gov.in>,"Aparba Roy IAS"<secy.fin-tr@gov.in>,"samirksinha69"<samirksinha69@gmail.com>,"cs-manipur"<cs-manipur@nic.in>,"fincom mz"<fincom.mz@gmail.com>,"vijaymeghalaya"<vijaymeghalaya@gmail.com>,"MG Kiran"<prs.fred@sikkim.gov.in>,"amitnegi gov"<amitnegi.gov@gmail.com>,"secretaryplanning"<secretaryplanning@yahoo.com>,"imchensy"<imchensy@gmail.com>

Cc: "Isha Khosla IAS"<isha.khosla@ias.nic.in>,"AJAY JOSHI"<joshi.ajay@nic.in>,"Aniket Shandil"<aniket.pshandil@gov.in>,"Rohit Gupta"<rohit.nitjsr126@gov.in>

Date: Tue, 21 Jul 2026 16:09:48 +0530

Subject: SoP for issuance of Mother Sanction under SNA SPARSH model of PFMS

===== Forwarded message =====

Sir/Madam

Please find attached DoE's OM No. 01/(27)/PFMS/2020 dated 21.07.2026 on the above mentioned subject.

Regards

Shashank Agrawal
ASO (PFMS)
D/o Expenditure

1 Attachment(s)

