Government of Rajasthan

Finance (Ways & Means) Department

F.1(22)/FWM/2021 Jaipur, dated: 20.08.2026

Circular

Sub: Implementation of Standard Operating Procedure (SOP) for issuance and utilization of Mother Sanctions under SNA-SPARSH.

Ref: The Government of India's Office Memorandum F. No. 01/(27)/ PFMS/2020 dated 21.07.2026 (copy attached)

The Department of Expenditure, Ministry of Finance, Government of India, vide the referred Office Memorandum dated 21.07.2026, has issued a Standard Operating Procedure (SOP) for issuance and utilization of Mother Sanctions under the SNA-SPARSH model of PFMS.

The said OM has been issued with a view to address the operational issues being faced by State Governments and Ministries/Departments in the issuance and revision of Mother Sanctions under Centrally Sponsored Schemes (CSS). The SOP, inter alia, provides for **SLS-wise issuance of Mother Sanctions, streamlining of Finance Department concurrence, integration of State IFMIS with PFMS, timely notification and issuance of Mother Sanctions, integration with scheme-specific portals and timely processing of payment files**.

In view of the above, all the Administrative Departments implementing Centrally Sponsored Schemes in the State are requested to take necessary action as under:

1. **SLS-wise issuance of Mother Sanctions:** In CSSs where more than one State Linked Scheme (SLS) is being implemented, the concerned Department shall coordinate with the concerned Ministry/Department of Government of India for **issuance of separate Mother Sanctions for each SLS**, wherever applicable.

   This will facilitate proper identification and monitoring of expenditure against individual SLSs and reduce operational constraints arising from frequent revision of Mother Sanctions.

2. **Streamlining of Finance Department concurrence:** The DoE has advised States to streamline the procedure of financial concurrence in respect of CSSs, as obtaining approval/concurrence after receipt of each Mother Sanction may result in delay in availability of funds to Implementing Agencies. The existing online approval from the Administrative Department and the Finance (Expenditure) Department for the Mother Sanction (MS) have already been eliminated vide even number circular dated 23.07.2026 issued by Finance (Ways & Means) Department to facilitate prompt processing and reducing time. Further, all ADs/HoDs are requested **not to forward any online or offline file/proposal to the Finance (Expenditure) Department seeking approval for mapping of Mother Sanction or expenditure**.

3. **Integration of State IFMIS with PFMS:** Directorate of Treasuries & Accounts/IFMS authorities shall ensure effective integration of **State IFMIS with PFMS**, so as to facilitate visibility of bills pending at various stages in State IFMIS.

   Particular attention shall be given for ensuring that the status/details of bills in the pipeline are available for desired visibility before revision of Mother Sanctions, thereby minimising the possibility of rejection of bills at the final stage.

4. **Verification of Mother Sanction issued through PFMS:** PFMS provides details of the Mother Sanction issued by the concerned Ministry/Department through email/SMS and the e-Mother Sanction PDF shared through PFMS contains details such as:

   - SLS for which the Mother Sanction has been issued;
   - Head-wise allocation for each SLS; and
   - Scheme-specific terms and conditions, wherever applicable.

   Accordingly, the concerned Departments shall **promptly verify the Mother Sanction received through PFMS** and ensure that the details are correctly reflected in the State IFMS/PFMS before initiating mapping of the MS on IFMS.

5. **Timely issuance of Mother Sanctions:** As per the SOP, under SNA-SPARSH, **unutilized Mother Sanctions lapse on 31st March**. Therefore, the concerned Departments shall take up the matter with the concerned Ministries/Departments of Government of India for issuance of Mother

Sanctions well in advance to ensure uninterrupted flow of funds under CSS.

The Departments shall also endeavour to ensure that the approval of **Annual Action Plans under the respective schemes is completed before commencement of the financial year**, wherever feasible, so that Mother Sanctions can be issued in time and fund flow remains uninterrupted.

6. **Integration of State IFMS with Scheme-specific Portals:** The concerned Departments shall coordinate with the concerned Ministries/Departments and State agencies (team IFMS) for providing necessary technical support for seamless integration of **State IFMIS ↔ PFMS ↔ Scheme-specific Portals** wherever required, so as to facilitate timely on-boarding of schemes under SNA-SPARSH.

7. **Timely processing of Payment Files:** The Department of Expenditure, vide OM dated **13.07.2023 (copy enclosed)**, has prescribed timelines for processing of bills received under SNA-SPARSH at Ministries/ Departments. Accordingly, all concerned Departments shall coordinate with the line Ministries, so that all the **payment files received under SNA-SPARSH are processed within the prescribed timelines** and are not kept pending at any level without valid reasons.

8. **Monitoring and Compliance:** All Administrative Departments shall review the above modalities/protocols/SoP in respect of all CSSs being implemented under their administrative control and ensure necessary corrective action. The concerned **Department Head/Nodal Officer for SNA-SPARSH** shall be responsible for coordinating with the concerned Ministry/Department of Government of India, State IFMS, PFMS and Implementing Agencies for timely resolution of issues relating to Mother Sanctions and payment processing.

(Shivangi Swarnkar)
Special Secretary Finance (Budget)

Copy forwarded to the following for information and necessary action:

1. All Additional Chief Secretaries / Principal Secretaries/ Secretaries concerned
2. Principal Accountant General (Accounts and Entitlement), Rajasthan, Jaipur
3. All Heads of Departments / Financial Advisors concerned
4. Director and Ex-Officio Joint Secretary, Treasuries and Accounts Department, Jaipur
5. Joint Secretary, Finance (Expenditure-I, II, III, IV and V) Department
6. Additional Director and Ex-Officio Project Director IFMS, Treasuries and Accounts Department, Jaipur
7. Joint Director, IT, FD, for uploading the same on the FD website
8. Joint Director (IT, Sanchalan Portal) NIC, Vitta Bhawan, Jaipur
9. Joint Director (IT, Treasury) NIC, Vitta Bhawan, Jaipur
10. State Cyber Treasury Officer, Jaipur

(Brijesh Kishore Sharma)
Director (Budget)

कार्यालय प्रमुख शासन सचिव, वित्त विभाग राजस्थान जयपुर 6570 23/7/26

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

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

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उप सचिव
प्रमुख शासन सचिव,
वित्त, आबकारी एवं कराधान विभाग

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.

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

23/7/26 JSP(W&M)

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.

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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

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

North Block
New Delhi, 13th July, 2023

To

Chief Secretaries/Principal Secretaries (Finance): All States/UTs

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

Sir/Madam

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.

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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.

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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 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.

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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 Kumar 13/7/23

(Prateek Kumar Singh)
Director (PFC-I)
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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)