GOVERNMENT OF PUDUCHERRY
DIRECTORATE OF ACCOUNTS & TREASURIES

No.DAT/B&A/CSS/2025-2026/94 Puducherry, dated: 17/11/2025.

CIRCULAR

Sub: Implementation of SNA–SPARSH Model – Clarification regarding audit of bills and submission of vouchers – Instructions to all CSS Implementing Departments/Agencies – Issued – Reg.

Ref: O.M.No.I-126/2022-ITD-CGA/115 dt.25.09.2025 of Deputy Controller General of Accounts, PFMS Division, Department of Expenditure, Ministry of Finance, Govt. of India.

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In continuation of the implementation of the SNA–SPARSH model for Centrally Sponsored Schemes (CSS) in the Union Territory of Puducherry, attention is invited to the FAQ dated 25.09.2025 issued by the Ministry of Finance (Department of Expenditure).

2. Under the SNA–SPARSH model, Departments and Implementing Agencies are required to operate Scheme-linked Drawing Accounts with the Reserve Bank of India (RBI). Payments to beneficiaries/vendors are effected directly from the RBI based on payment files transmitted through PFMS and State IFMIS, with just-in-time credit of the Central share.

3. The Department of Expenditure has since clarified in its FAQ and Best Practices by States for Just-in-Time transfer of funds to State Government under Centrally Sponsored Schemes through SNA SPARSH vide O.M. dated 25.09.2025 as follows:

What checks are to be exercised by State Government before generating payment file?	"As per DoE's orders, the <u>veracity of claims lies with the Implementing Agencies, as they are the custodians of the physical records (supporting documents) of the claim files. Hence, they may ensure sanity checks such as adherence to applicable Central/State Government rules, validation of beneficiaries' details and bank particulars, and prevention of duplicate payments</u>."

4. In the light of above clarification, it is hereby informed that the responsibility for ensuring the correctness, completeness, and authenticity of payment files solely rests with the concerned Implementing Agencies/DDOs. Accordingly, the following instructions are issued for strict compliance:

i. Submission of physical vouchers (Supporting Documents) to the Directorate of Accounts and Treasuries (DAT) for verification is not required in respect of CSS SNA-SPARSH payments. However, the DDO shall generate 'BEAMS' Authorization and submit the same along with expenditure sanction to DAT for verification and booking of expenditure.

ii. The auditing of CSS SNA-SPARSH payment files at DAT is dispensed with.

iii. The payment files prepared by the Implementing Agencies and submitted through the DDO shall be transmitted directly to PFMS in JSON format through the State IFMIS system for release of funds and generation of Debit Notification (DN) from RBI.

iv. Implementing Agencies shall maintain all original vouchers, supporting documents, and approval records in their custody and ensure adherence to all relevant financial rules and scheme guidelines while preparing payment file.

5. These instructions shall take immediate effect.

Digitally signed by
H Sheik Moideen
Date: 17-11-2025
17:56:03

(H. SHEIK MOIDEEN)
DIRECTOR

To
The Head of the Departments concerned ….. With a request to bring the contents of the circular to all the Implementing Agencies under their control.

Copy to:

1. The Joint Secretary/Under Secretary (Finance), Finance Department, Puducherry.
2. The Budget Officer, Finance Department, Puducherry.
3. The Director, Planning & Research Department, Puducherry.
4. The Programmer, EDP, DAT – to upload the circular in the DAT website.

Copy submitted to:

1. The Development Commissioner-cum- Secretary to Govt. (Finance), Chief Secretariat, Puducherry.
2. The Commissioner – cum – Secretary (Planning)/Nodal Secretary for CSS, Chief Secretariat, Puducherry.
3. The Secretaries to Government concerned.