

NO. C-13015(375)/MFCGA/PFMS-PMIG/2015-16/1231-1245
Ministry of Finance, Department of Expenditure
Office of the Controller General of Accounts
Shivaji Stadium, New Delhi

Office Memorandum

Dated October 16, 2015

A reference is invited to this office O.M. No.I-115/MF/CGA/ITD/2014-15/426-447 dated September 24, 2015 regarding roll out of payment and accounting module of PFMS in 57 Delhi based Pay & Accounts Offices. Implementation of PFMS in PAO Supreme Court of India has been postponed due to some procedural variations in processing of personal claims of Supreme Court Judges and the enhanced PFMS has been rolled out in 56 PAOs with effect from 1st October, 2015.

2. It has now been decided to roll out the enhanced PFMS in 16 more Delhi based PAOs with effect from 1st November, 2015 (**Annexure-1**). Each of these PAOs has been assigned a Key Resource Person (KRP) who shall support the PAO completing the preparatory activities and also for running the application during the initial period of implementation.

3. **Annexure-2** provides the list of preparatory activities to be completed by Pr.AOs and PAOs before 31st October, 2015 for smooth roll out of PFMS from 1st November, 2015. Formats for activation of Bank Account(s) of PAO and approval of Pr.AO user are also enclosed as **Annexure-3** and **Annexure-4** respectively. PAOs having Cheque Drawing DDOs under their jurisdiction are also required to submit bank account details of CDDOs in the form at **Annexure-5** to enable submission of online scrolls by the banks.

4. The entire process flow of the PFMS for processing of generation of sanctions and bills at Programme Division/head of Office/DDO and the processing of bills in PAO is elaborated at **Annexure-6**.

5. For the roll out PAOs from 1st November, 2015, COMPACT package will be blocked (except for salaries, GPF and pension). Therefore, the PAOs need to ensure that all the bills received from DDOs in October (i.e. up to 31st October, 2015) are cleared till the end of October, 2015. All the bills received by PAO from 1st November, 2015 will be processed online on PFMS at all levels viz. generation of sanction by Programme Division/Head of Office, generation of bill by DDO and bill passing and payment by PAO.

6. The concerned Pr. CCAs/CCAs/CAs (independent charge) are requested to issue necessary instructions to their Pr.AO and the selected PAOs to complete the pre-requisite activities before 31st October, 2015 as also to co-ordinate with the respective Heads of offices and DDOs and guide them in completion of the activities required on their part.



(Sofia Dahiya)

Dy. Controller General of Accounts

To

1. The Pr. Chief Controller of Accounts, Central Board of Direct Taxes, Lok Nayak Bhawan, New Delhi.
2. The Financial Adviser, Election Commission of India, Nirvachan Sadan, Ashoka Road, New Delhi
3. The Joint Secretary & Financial Advisor and Appellate Authority, Rajya Sabha Secretariat, Parliament Annexe, New Delhi.
4. The Chief Controller of Accounts, Ministry of Food Processing Industries, Krishi Bhawan, New Delhi – 110001.
5. The Chief Controller of Accounts, Ministry of Law & Justice, 3rd Floor, Lok Nayak Bhawan, New Delhi.
6. The Chief Controller of Accounts, Ministry of Human Resource Development, and Ministry of Social Justice & Empowerment, and Ministry of Minority Affairs, Shastri Bhawan, New Delhi.
7. The Chief Controller of Accounts, Ministry of Consumer Affairs and Public Distribution, Krishi Bhawan, New Delhi – 110001.
8. The Chief Controller of Accounts, Department of Commerce (Supply Division), Akbar Road Hutments, New Delhi.
9. The Financial Controller, Ministry of Civil Aviation and Tourism, Rajiv Gandhi Bhawan, Safdarjung Airport, New Delhi.
10. The Controller of Accounts, Ministry of Telecommunication and Information Technology, Electronics Niketan, CGO Complex Lodhi Road, New Delhi.
11. The Controller of Accounts, Ministry of Environment & Forest, Paryavaran Bhawan, CGO Complex Lodhi Road, New Delhi.
12. The Controller of Accounts, Ministry of Coal, Shastri Bhawan, New Delhi.
13. The Controller of Accounts, Ministry of Labour and Employment, Shram Shakti Bhawan, New Delhi.
14. The Internal Financial Advisor, President's Secretariat, Rashtrapati Bhawan, New Delhi.
15. The Controller of Accounts, Ministry of New and Renewable Energy, Paryavaran Bhawan, CGO Complex Lodhi Road, New Delhi.

LIST OF PAOs SELECTED FOR IMPLEMENTATION OF PFMS IN NOVEMBER, 2015

PAO Sl. No.	Code	Description	Building	Bank	Total No. of DDOs	KRP
003 - CONSUMER AFFAIRS AND PUBLIC DISTRIBUTION						
1	071504	PAO(Consumer Affairs), New Delhi	Jamnagar House	Central Bank	6	Shri Mukesh Kumar, AAO, IT Division
011 - COAL						
2	014775	PAO(Coal), New Delhi	Trikoort II, Bhikaji Cama Place	United Bank	7	Shri Sanjeev Kumar, AAO Coal
021 - LABOUR AND EMPLOYMENT						
3	030050	PAO (Chief Labour Commissioner), New Delhi	Shram Shakti Bhavan	Union Bank	35	Shri Rajeev Kaushik, AAO, IT Division
027 - SUPPLY						
4	038363	PAO(Supply), New Delhi	Akbar Road Hutments	RBI	6	Shri Mukesh Kumar, AAO, IT Division
028 - CULTURE						
5	011120	PAO(Culture), New Delhi	National Archives Annexe, Janpath, New Delhi	Canara Bank	18	Shri Devendra Kumar, AAO, IT Division
029 - CIVIL AVIATION & TOURISM						
6	040866	PAO(Sectt.), Ministry of Civil Aviation & Tourism, New Delhi	Rajiv Gandhi Bhavan, Safdarjung Airport	ICICI Bank	10	Shri A. Vishwanathan, Sr. AO, Civil Aviation and Tourism
032 - INFORMATION TECHNOLOGY						
7	033195	PAO, NIC, New Delhi.	A Block, CGO Complex	BOI	20	Shri Harish Choudhary, Sr. AO, PAO, ITBP
033 - PRESIDENT S SECRETARIAT						
8	048406	PrAO cum PAO (President Sectt.), New Delhi	Rashtrapati Bhavan	United Bank	9	Shri Dipak Tripathi, AO, IT Division
036 - CBDT						
9	057288	ZAO (CBDT), New Delhi	Vikas Bhawan, I.P. Estate	SBI	88	Shri K.K. Sharma, Sr. AO, CBEC, New Delhi
041 - RAJYA SABHA						
10	065820	PAO (Rajya Sabha)	Parliament Annexe	SBI	5	Shri Dipak Tripathi, AO, IT Division
044 - YOUTH AFFAIRS & SPORTS						
11	010648	PAO(Youth Affairs & Sports), New Delhi	D Wing, Shastri Bhawan	Canara Bank	19	Shri L.B. Gupta, AAO, Water Resources
077 - NEW AND RENEWABLE ENERGY						
12	072539	PrAO cum PAO(MNRE), New Delhi	Paryavaran Bhavan C.G.O Complex	SBH	12	Shri Harish Choudhary, Sr. AO, PAO, ITBP

	079 - ENVIRONMENT and FORESTS				
13	075126 - PAO(Environment), New Delhi	Jor Bagh	Union Bank	31	Shri A. Vishwanathan, Sr. AO, Civil Aviation and Tourism
	080 - FOOD PROCESSING INDUSTRIES				
14	075501 - PrAO_Cum_PAO(FPI) Delhi	Akbar Road Hutments	Central Bank	7	Shri Mukesh Kumar, AAO, IT Division
	084 - ELECTION COMMISSION OF INDIA				
15	084001 - PAO (Election Commission)	Nirvachan Sadan	PNB	1	Shri Rajeev Kaushik, AAO, IT Division
	086 - CORPORATE AFFAIRS				
16	086000 - PAO Corporate Affairs, New Delhi	Paryavaran Bhavan, CGO Complex	PNB	26	Shri Harish Choudhary, Sr. AO, PAO, ITBP

Preparations for roll out of PFMS to be completed before October 31, 2015

Action by Pr.AOs

- (a) **Creation of users:** All officials working on PFMS portal have to create their user id and password to log into the system. The Principal Accounts Office will create its user on the system and send a formal request in the prescribed proforma (**Annexure-5** also available at CGA's web site) to Asstt. CGA (ITD), O/o CGA, 4th Floor, B Wing, Shivaji Stadium Annexe, New Delhi - 110001. Once the user id of Pr.AO is approved by CGA, he/she would be able to approve the users created by the PAOs. Further the Pr.AO will create the users of AAO and DH of their office and also approve the same.
- (b) **DDG/Sy-I/Sy-II/Sy-III:** Pr.AOs will enter the DDG/Sy-I/Sy-II/Sy-III on PFMS portal as and when the same are available.
- (c) **Supplementary Grants/Re-appropriation/Surrender:** Pr.AOs to obtain DDO wise bifurcation of Supplementary Grants Re-appropriation and Surrender of funds from the Budget section of the concerned Ministry/Department and enter the details in PFMS.
- (d) **Pr.AO to approve the signatories:** Pr.AOs are required to approve the enrolment of signatures in Pay & Accounts Offices on PFMS portal so to enable them to initiate the digital signing of e-payment.

Action by PAOs

- (e) **Creation of users:** All officials working on PFMS portal have to create their user id and password to log into the system. The PAO will create its user on the system which will be approved by Pr.AO. The PAO in turn will approve the users of DDO and the DDO will approve the users of Programme Division (Head of Office). Further the PAO will create the users of AAO and DH of their respective office and also will approve the same.
- (f) **Bank Details:** obtaining e-payment/Cheque/Receipt account numbers by PAO from the eFPB/FPB of the accredited bank in the prescribed form (**Annexure-3**) also available at the CGA's web site) and sending the same to the PFMS Implementation teams of I T Division, 3rd Floor, B Wing, Shivaji Stadium Annexe, New Delhi-110001. Similarly, e-payment/Cheque/Receipt account numbers of CDDOs under the control of PAO may also be obtained and sent to PFMS implementation team in the prescribed form (**Annexure-4**) in a separate excel sheet for each CDDO.
- (g) **Data Entry of DDO-wise Budget Allocation:** The development of forms/module for entry of DDO-wise budget allocation has been completed and tested. In order to start all non-plan payments, it is imperative that all the PAOs complete data entry of DDO-wise budget allocation on the PFMS portal as they are presently doing in COMPACT and reconcile the figures with the information received by PAOs from Budget Section of the respective Ministry/Department
- (h) **Digital Signatures:** Presently all the PAOs making e-payment through GePG have two digital signatures each. In order to ensure seamless process of online payments all PAOs should have at least three digital signatures.

- (i) **Alternate Internet Connection:** Unlike COMPACT which is a standalone system, processing of sanctions and bills through PFMS will be online. Therefore, apart from the internet connection through VPN (Virtual Private Network of CGA), every Pr.AO and PAO should have alternate internet connection so as to rule out any issue related to connectivity.
- (j) **Update 'JAVA'** on their machines so that they may not face any problem during signatory registration etc.
- (k) **Internet browsers:** PAOs to have 'Mozilla Firefox' and 'Google Chrome' browsers on each computer in addition to 'internet explorer' browser.
- (l) **Email_id:** All the login id users viz PD/DDO/PAO/Pr.A.O./DH/AAO etc. have to open an official e-mail id with 'NIC' and the same may be entered in login id creation form of PFMS.
- (m) **Guide HOOs/DDOs:** Initially the PAOs may help the Head of Office (Programme Division or PD in PFMS) in generation of few sanctions to ensure that a sanction does not include, vendors for e-payment as well as cheque payments. Separate sanction is to be generated for each type of payment.
- (n) **User manual:** PAOs may download the User Manual of PFMS from the website of CGA and provide a softcopy of the same to each of the Head of Office and DDOs handling non-plan payments.

Action by Head of Office [Programme Division (PD)]

- (o) **Internet Connectivity:** The system enables online sanction generation at PFMS portal by Program Division (Head of Office for non-plan payments) and online receiving of sanctions by DDO and preparation of bill on PFMS. This requires internet connectivity at the site of Head of Office as well as DDO.
- (p) **Creation of users:** All officials working on PFMS portal have to create their user id and password to log into the system. Each sanctioning authority will create a user as Programme Division (PD). The said user type 'PD' will be approved by the user type 'DDO'.
- (q) **Vendor Creation:** PDs may start creating the vendors both for e-payment as well as for cheque payments on PFMS portal so that before roll out of PFMS their account number gets validated online by the bank.
- (r) **Mapping of Vendors:** PDs may start mapping the DDOs/Vendors etc. on PFMS portal so that this exercise is completed before roll out of PFMS.

Action by DDOs

- (s) **Internet Connectivity for Head of Office and DDO:** The system enables online sanction generation at PFMS portal by Program Division (Head of Office for non-plan payments) and online downloading of sanctions by DDO and preparation of bill on PFMS. This requires internet connectivity at the site of Head of Office as well as DDO.
- (t) **Creation of users:** All officials working on PFMS portal have to create their user id and password to log into the system. The user id of user type 'DDO' will be approved by the user type 'PAO'.

Annexure-3

Please do not use scanned copy of this form. Only excel sheet may be used to avoid any error while activating bank account(s).

Format for intimating Bank Account Number of PAO for configuration on PFMS portal		
1	CONTROLLER CODE	
2	CONTROLLER DESCRIPTION	
3	PAO CODE	
4	PAO DESCRIPTION	
5	PHONE NO. OF PAO	
6	MOBILE NO. OF PAO	
7	EMAIL ID OF PAO	
8	<u>PAOs BANK ACCOUNT DETAILS:</u>	
8.A	NAME OF THE BANK	
8.B	EPAYMENT ACCOUNT NO.	
i.	IFSC CODE	
ii.	BRANCH ADDRESS WITH PIN CODE	
iii.	CONTACT DETAILS OF BANK	
iv.	PHONE NO.	
v.	MOBILE NO.	
vi.	EMAIL ID	
8.C	CHEQUE ACCOUNT NO.	
i.	IFSC CODE	
ii.	BRANCH ADDRESS WITH PIN CODE	
iii.	CONTACT DETAILS OF BANK	
iv.	PHONE NO.	
v.	MOBILE NO.	
vi.	EMAIL ID	
8.D	RECEIPT ACCOUNT NO.	
i.	IFSC CODE	
ii.	BRANCH ADDRESS WITH PIN CODE	
iii.	CONTACT DETAILS OF BANK	
iv.	PHONE NO.	
v.	MOBILE NO.	
vi.	EMAIL ID	

- **Hard copy to be forwarded to: Sr. Accounts Officer, IT Division, O/o CGA, Min. of Finance, Deptt. of Expenditure, PFMS,3rd Floor, Shivaji Stadium Annexe, Shaheed Bhagat Singh Marg, New Delhi-110001**
- **Soft copy in EXCEL FORMAT to be downloaded and after keying in all the details, the same Excel sheet be forwarded to : sys@nic.in**

Sign & Stamp of PAO

Annexure-4

Please do not use scanned copy of this form. Only excel sheet may be used to avoid any error while activating bank account(s).

Format for intimating Bank Account Number of CDDO for configuration on PFMS portal		
1	CONTROLLER CODE	
2	CONTROLLER DESCRIPTION	
3	PAO CODE	
4	PAO DESCRIPTION	
5	PHONE NO. OF PAO	
6	MOBILE NO. OF PAO	
7	EMAIL ID OF PAO	
8	CDDO CODE	
9	CDDO DESCRIPTION AND ADDRESS	
10	PHONE NO. OF CDDO	
11	MOBILE NO. OF CDDO	
12	ACCOUNT DETAILS:	-
A	EPAYMENT ACCOUNT NO.	
i	IFSC CODE	
ii	NAME OF THE BANK & BRANCH ADDRESS WITH PIN CODE	
iii	CONTACT DETAILS OF BANK	
	PHONE NO.	
	MOBILE NO.	
	EMAIL ID	
B	CHEQUE ACCOUNT NO.	
i	IFSC CODE	
ii	BRANCH ADDRESS WITH PIN CODE	
iii	CONTACT DETAILS OF BANK	
	PHONE NO.	
	MOBILE NO.	
	EMAIL ID	
C	RECEIPT ACCOUNT NO.	
i	IFSC CODE	
ii	BRANCH ADDRESS WITH PIN CODE	
iii	CONTACT DETAILS OF BANK	
	PHONE NO.	
	MOBILE NO.	
	EMAIL ID	

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- **Soft copy: The EXCEL file to be downloaded and after keying in all the details, the same Excel sheet be forwarded to : sys@nic.in**

Form for approval/deactivation of Pr. AO User ID in PFMS

Controller Code	Controller Description	Contact Details including Address, Tel. No. And email ID of Pr.AO User	User ID/Login ID to be approved *	Reason for new User ID mentioned in Col.4	Existing user ID of Pr. AO for PFMS (Plan/ Non-Plan), if any	User ID to be deactivated/disabled	Reason for retaining multiple User Ids, if Col.4 + Col.6 > 1
1	2	3	4	5	6	7	8

Signature of Pr. AO

Name

Designation

**Process flow of sanctions and bills in PFMS
(Other than Salaries, Pension and GPF)**

A. Processes at Programme Division/head of Office (PD user):

- (i) **Vendor/beneficiary Registration:** Before generation of sanction on PFMS, the sanctioning authority will register the particulars of each payee (including Government employee) as vendor. If the IFSC code of the payee's bank is available, bank account details of the payee will be automatically validated through an interface of PFMS with banks' portal.
- (ii) **Mapping of Vendor/beneficiary:** The vendors created in the above process, will be automatically mapped with the PD user by whom they were created. Vendors which are already available on PFMS portal (registered by any users type 'PD') may also be mapped by the different PDs with them for initiating payment to such vendors.
- (iii) **Sanction Generation:** After registration of vendor, the PD user may generate a sanction for payment (gross amount) indicating the amount payable to each payee, and the grant number, head of account to which the expenditure is debitible. Once the sanction is approved after generation, it goes online to the DDO for preparation of bill.

B. Processes at the office of Drawing and Disbursing Office (DDO user)

- (i) **Receiving sanction:** The sanction generated by PD user will be received online by the DDO user. The sanction, after being received by the DDO user, will not be available to PD user for editing. If necessary, the sanction may be returned to PD user by the DDO user for correction.
- (ii) **Generation of Bill:** The DDO user will generate a bill online and indicate the amount of deductions, if any, recoverable from each user under different heads of accounts.
- (iii) **Challan Entry:** All the challans in respect of non-tax receipts will be entered by the DDOs from 1st November, 2015 on PFMS portal.

C. Processes at the Pay & Accounts Office:

- (i) **Receiving Bills by Dealing Hand:** On receipt of physical ink signed bills from DDO, the Dealing Hand (DH) in PAO will receive the bills online on PFMS. The system will automatically generate a token number for each of the bills received by DH in PAO. This may be indicated in ink on the physical bill.
- (ii) **Pre-check of bill at three levels:** The bills for which token number has been generated on PFMS will be processed for pre-check at three levels viz. DH, AAO and PAO as is being done presently in COMPACT.
- (iii) **Payment by PAO:** After passing of the bill at three levels, the PAO will authorize payment online through PFMS using digital signature.
- (iv) **Payment Scrolls:** After processing of payments through, NEFT/RTGS/ECS as the case may be, the bank will send electronic payment scrolls online on PFMS portal. The scrolls will be automatically incorporated and processed. The process of cancellation and re-issue cheque/e-payment will be carried out on PFMS portal only.

- (v) **Receipt Scrolls:** As in the case of Payment Scrolls, the bank will send receipts scrolls also in electronic format on the PFMS portal and the same will be automatically incorporated and reconciled with the challans entered by DDO on PFMS portal.
- (vi) **Monthly Accounts:** The monthly account from November, 2015 onwards in respect of these 16 PAOs will be generated on the PFMS portal and transferred/uploaded to e-lekha directly by the PFMS.
- (vii) **List of Payments:** All the LOPs (List of Payments) of Cheque Drawing DDOs (CDDOs) will be entered by the PAOs/CDDOs on the interface being provided at the PFMS.
- (viii) **Transfer Entries:** All the transfer entries will be entered by PAO in the PFMS in the interface being provided in the PFMS for this purpose.

D. Bills of Salary, GPF and Pension:

- (i) **Processing of Bills:** The bills of Salaries, GPF and Pension will be processed in COMPACT at all three levels and thereafter the bills will be uploaded on PFMS portal for payment processing i.e. digital signing/cheque writing etc.
- (ii) After processing of payment in respect of the above bills at PFMS, the voucher details etc. will be downloaded from PFMS and will be incorporated into COMPACT so as to facilitate updation of GPF/Pension module.

E. Blocking of COMPACT: The PAOs selected for roll out of PFMS from 1st November, 2015 will not be able to use the following modules of COMPACT as the same will be blocked:

- (i) **Pre-check module:** The pre-check module will be blocked for processing of bills except the bills of Salaries, GPF and Pension.
- (ii) **Compilation module:** All the data entry forms in compilation module will be completely blocked as the List of Payments in respect of CDDOs will also be entered on PFMS portal.

F. PAOs not switching over to PFMS: For all other PAOs which have not been selected for processing of payments through PFMS w.e.f. 1st October and 1st November, 2015 will continue to use COMPACT for payments as well as for accounting.
