F.No.TA-2-17002(01)/15/2020-TA-CGA/ 368
Ministry of Finance
Department of Expenditure
Controller General of Accounts
Mahalekha Niyantrak Bhawan, E-Block, INA,
New Delhi-110 023

Dated: 19.04.2021

OFFICE MEMORANDUM

Subject : Codification of 'HoD authorized (Sanction Checker) user in PFMS -reg.

As per the prevailing practice, DDO allows an official authorized by Head of Office or Head of Division to register himself /herself as "Program Division(PD) user in PFMS for the purpose of preparation of financial sanction in PFMS through PAO/CDDO module. Such PD users fill up financial sanction details on PFMS in accordance with the ink-signed sanction being conveyed by Gazetted officer duly authorised by sanctioning authority and submit to DDO to process bill and payment.

2.   It is observed that, in certain cases, the signatories authorised to convey the sanction by the competent authorities in terms of DFPR have not been registered as PD user in PFMS. Moreover, no unique numeric codes are being allotted by the System to PD users to link with respective DDO/PAO/Controllers codes.

3.   Now, this Office is in the process to introduce electronic submission of claims, sanctions and bill through PFMS. There shall be two HoD authorised users (Sanction Maker and Sanction Checker) in PFMS instead of one user, at present, in the name of PD for preparation and approval of e-sanction. All user name of Sanction Makers require to be linked to respective Sanction Checkers.

4.   An official who is authorised by HoD to convey sanction of the competent authority shall be designated as Sanction Checker in PFMS. A unique numeric code will be allotted by O/o CGA to the Designation & Name of Office/Division of every HoD authorized (Sanction Checker) user in PFMS. ITD Wing, O/o CGA shall allot unique code to such HoD authorized (Sanction Checker) users in accordance with the protocol being followed by them in the case of allotment of code to Non-Cheque Drawing DDOs (NCCDDOs). After completion of this codification process, the system shall register new users as Maker or Checker under the allotted unique code and allow them to create their User IDs.

5.   The following actions are, therefore, required to be taken:

(i)   To identify the Sanction Checker among the existing users (in the name of PD users) operating PAO/CDDO module.

(ii) Creation of a fresh User ID by HoD authorised (Sanction Checker) user in case the authorised signatory by HoD who conveys ink-signed sanction to PAO has not yet created his/her user ID;

(iii) To map/link the other users as Sanction Makers; and

(iv) Allotment of a unique code to HoD authorised (Sanction Checker) users centrally (Designation & Name of Office).

6. In order to carry out codification process as stated in para 3 above, this Office shall share a list (in excel format) containing PAO-wise and DDO-wise 'Approved' PD users in PFMS(as on 16-3-2021) to every Pr.AOs through email. All Pr.AOs should forward the list(PAO-wise) to the PAOs concerned through mail. PAOs shall transmit the list(DDO-wise) to DDOs through mail. **DDO should be instructed to verify the list and identify the Checker or Maker in consultation with the office/Division concerned.** In case the HoD authorised signatory who conveys ink-signed sanction to PAO has not yet created his/her user ID, DDO should advise them to create their user ID as per the existing PFMS user management protocol. The guidelines for filling in the information is attached at **Annexure A**(copy enclosed). Subsequently, DDO shall forward the list, duly completed with details in the three columns, to the respective PAOs. PAOs should liaison with DDO to complete this exercise so that all HoD authorised official to convey the sanction are registered in PFMS as Sanction Checker user and will be mapped with their respective DDO Code.

7. Pr.AO should coordinate with PAOs and the consolidated data in excel sheet, with duly filled up columns should be sent to this office through e-mail to:
sraota1-cga@gov.in for taking further necessary action. It is requested that the desired information may be sent **by 10th May, 2021 in the prescribed format.**

8. All Pr.CCA/CCAs/CAs are requested to issue instructions to PAOs under their control for taking necessary action so that the Pr.AO can send the consolidated data to this Office in time.

Encl.: As above.

Jcakalgu.

(T.C.A. Kalyani)
Joint Controller General of Accounts(AR&PR)

To,
        All Pr.CCAs/CCAs/CAs with independent charge.

Copy for kind information to:

        All FAs, Central Government Ministries and Departments.

Guidelines for filling in the information of HoD authorised users

The list provided to Pr.AOs contains the following three columns with details of each of the existing PD users created in PFMS.

PAO Code	DDO Code	First and second Name of PD user	Mark as *Sanction Checker/Maker	If it is a Maker, then Checker Name to be linked with it (Designation/ Name of Office), if checker then Designation/ Name of Office of checker	Head of Division (Designation/ Name of Office)
Already provided by PFMS and no changes shall be made			(to be filled up by DDO in consultation with registered users)		
			1	2	3
XXXX	XXXX	XXXX			
XXXX	XXXX	XXXX			

(Please ensure that no changes/alterations are made in the columns (other than 1 to 3) provided in the list.)

DDO needs to identify Sanction Checker* and Sanction Makers in the list. If no user ID has been created by such authorised signatory, a new login ID should be created in PFMS by such authorised signatory as per the existing due process and information be made available in the attached list indicating it in **'Bold'**.

The details of Designation followed by Name of Office in short should be entered in the column 2 or 3. A comma (,) may be used after designation. One example is given below:-

Eg: Sr.AO (Admn) in O/o CGA is the authorised user to convey the sanction to DDO,O/o CGA. The other users working under the control of Sr.AO(Admn) are to be marked as Sanction Maker and indicate the name of Sr.AO (Admn), O/o CGA for its linkage.

Designation/ Name of Office of user	Mark as *Sanction Checker/ Maker	If it is a Maker, then Checker Name to be linked with it (Designation/ Name of Office)	Head of Division (Designation/ Name of Office)
	1	2	3
Sr.AO (Admn), O/o CGA	Checker	-	Jt.CGA(Admn), O/o CGA
Accountant	Maker	Sr.AO(Admn), O/o CGA	Jt.CGA(Admn), O/o CGA

[*Sanction Checker : It refers to the authorised signatory by Heads of Division to convey financial sanction to PAO and DDO through PFMS for release of amount towards implementation of any scheme or programme administered by such Divisions. It also includes Head of Offices (HoO) authorised to issue sanction or to convey the financial sanction pertaining to establishment related expenditure of a Department or an Establishment.]