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**Ministry of Finance
Department of Expenditure
Controller General of Accounts
Public Financial Management System
(GIFMIS Vertical)**

Dated- 02.01.2026

OFFICE MEMORANDUM

Sub- Introduction of new functionality for uploading of documents and entering of remarks at DDO Level- reg.

This is regarding roll out of a new functionality wherein the DDO Users shall be able to enter remarks and upload documents at the time of bill generation while processing bills in PFMS for both the modes viz. E-bill and Non E-bill.

2. Accordingly, for ease and convenience of DDO Users, this new functionality has been developed in PFMS in both the modes viz. E-bill and Non E-bill wherein the DDO Users shall be able to upload document and enter remarks at the time of bill generation.

3. The said functionality is currently optional in nature with flexibility to either upload the document or enter the remarks for bill generation. Further, the functionality is also available when the bill is returned by the PAO to DDO and DDO needs to reply back to the observations made. A handout/User Manual has been prepared in this regard which is enclosed for ready reference.

4. All the Pr. CCAs/ CCAs/CAs (I/C) are therefore requested to give wide publicity of this new functionality in their Ministries/Departments and sensitize the concerned users accordingly.

This issues with the approval of competent authority.

Encl.: As Above.



**Senior Dy. Controller General of Accounts
GIFMIS, O/o CGA**

To:

All Pr. CCAs/CCAs/CAs (with independent charge)

Copy for information to:

1. PS to Addl. CGA (PFMS), O/o CGA
2. Sr. Accounts officer, GIFMIS, for uploading on the website of CGA.

Public Financial Management System

User Manual

for

Document Uploading and Remarks facility at DDO User

Controller General of Accounts

December 2025

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Guidelines for Uploading Supporting Documents in the E-Bill System at DDO User Level

This document provides comprehensive guidance on using the newly introduced functionality in the E-Bill Module, which allows DDO (Drawing and Disbursing Officer) users to upload all necessary supporting documents and enter relevant remarks simultaneously during the bill generation process.

This feature is designed to streamline and speed up bill processing by removing the earlier requirement of returning bills for missing documentation. Previously, if any required document was not attached, the bill returned by PAO to DDO, had to be returned to PD Maker for answering any queries to PAO Observations. With this enhancement, DDO users can now upload pending documents from their end, add clarifying remarks, and generate the bill without any need for return. The bill can then be forwarded for further processing in a smooth manner.

By providing facility for document upload and remark entry into a single workflow, the system ensures efficiency, transparency, and accuracy in bill processing. DDO Users can instantly address document gaps, reduce back-and-forth communication, and maintain clear records through remarks.

The earlier process flow remains the same viz. Claim Generation, Sanction Creation and Approval and further Digital Signing of Sanction by PD Checker. As and when the Sanction is Digitally Signed by the PD Checker, the Sanction lands at DDO Level.

1. Approved e-Sanction Submitted to DDO for Bill Generation

- The DDO user will search for the e-sanction

eSanction>> Manage Sanction

SanctionNumber	Type	Scheme	DDO Name	Bill Type Description	PAO Name	Amount	Date	Current Status	Bill Number
1962.42024	Expenditure	211762 - UNDER SECRETARY(CASH)	211762 - UNDER SECRETARY(CASH)	699-22 Short Term Advances (On an Transfer)	011751 - PAO (Secondary Education & Higher Education)	10000.00	23/04/2023	Approved	CP00000009
1962004.2811	Expenditure	211762 - UNDER SECRETARY(CASH)	211762 - UNDER SECRETARY(CASH)	699-48 Other Personal Claims (Hospitality)	011751 - PAO (Secondary Education & Higher Education)	400.00	18/11/2023	Approved	
1962005	Expenditure	211762 - UNDER SECRETARY(CASH)	211762 - UNDER SECRETARY(CASH)	699-43 Refund of Deposit	011751 - PAO (Secondary Education & Higher Education)	1000.00	04/05/2023	DigitallySignedByDDO	CP00000001
1962205_2	Expenditure	211762 - UNDER SECRETARY(CASH)	211762 - UNDER SECRETARY(CASH)	699-48 Other Personal Claims (Hospitality)	011751 - PAO (Secondary Education & Higher Education)	1000.00	22/05/2023	DigitallySignedByDDO	CP00000004
1962306	Expenditure	211762 - UNDER SECRETARY(CASH)	211762 - UNDER SECRETARY(CASH)	699-48 Other Personal Claims (Hospitality)	011751 - PAO (Secondary Education & Higher Education)	500.00	25/04/2023	DigitallySignedByDDO	CP00000010
1962134	Expenditure	211762 - UNDER SECRETARY(CASH)	211762 - UNDER SECRETARY(CASH)	699-48 Other Personal Claims (Hospitality)	011751 - PAO (Secondary Education & Higher Education)	1500.00	01/12/2023	DigitallySignedByDDO	CP00000023

- Once the e-Sanction are available, DDO user will click on the e-sanction (bill) no. to verify the attached documents through ***e-Document hyperlink*** on right side, vendor name and bank details via (***Vendor hyperlink***).

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U/o Controller General of Accounts, Ministry of Finance

Welcome: Sachin Kumar
User Type: DDO
Financial Year: 2025-2026
12:13:42 PM

eSanction Details

Sanction Number: Training 1811
Sanction Type: Expenditure (2000 B6)
SPD Number: Training 1811
Scheme: -
DDO: 211763-UNDER SECRETARY(C&A)
Sanction Status: Approved
Sanction Date: 18/11/2025
Sanction Amount: 400.00
SPD Date: 18/11/2025
P&D: 011763-P&D (Secondary Education & Higher Education)
Remarks: -
Created By: jadhav
Modified By: jadhav
Created On: 18/11/2025 12:35:54 PM
Modified On: 18/11/2025 12:51:44 PM
eDocuments: [4 Documents](#)

Account Details:

Grant	Function Head	Object Head	Category	Amount	Available Budget
025 - Department of Higher Education	2202050010101 - ESTABLISHMENT	48 - Other Revenue expenditure	5 - VOTED	400.00	948975

Vendor Details

☐ I have viewed and verified all the details of e-bill along with all the PDF documents available under e-documents.

Generate Bill Number(Without Deduction) | Generate Bill Number(With Deduction) | Return Sanction To PD Checker | Back

- Before generating the bill, the DDO user must check the (mandatory check box) box confirming “I have reviewed and verified all e-bill details along with the PDF documents available under e-documents.”

Vendor Details

☒ I have viewed and verified all the details of e-bill along with all the PDF documents available under e-documents.

Generate Bill Number(Without Deduction) | Generate Bill Number(With Deduction) | Return Sanction To PD Checker | Back

- Click on the available option for bill generation
 - ✓ Generate Bill Number (Without Deduction)
 - ✓ Generate Bill Number (With Deduction)
 - ✓ Return Sanction to PD Checker
- When DDO select the option **Generate Bill Number (Without Deduction)**
 - ✓ Click on **Generate Bill Number (Without Deduction)**

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12:20:08 PM

Download DSC Window Application (Version : 1.0.1.4)
Download DSC Java Application

eFunction Details

Sanction Status: Approved
Sanction Date: 18/11/2023
Sanction Amount: 400.00
SPD Date: 18/11/2023
P&D: 011751-MSD (Secondary Education & Higher Education)
Remarks:

Created By: jishu
Modified By: jishu
Created On: 18/11/2023 12:20:54 PM
Modified On: 18/11/2023 12:51:44 PM
eDocuments: e-Documents

Account Details

Grant	Function Head	Object Head	Category	Amount	Available Budget
000 - Department of Higher Education	22020001-0000 - PAYMENT OF SALARY	00 - Other Personnel expenditure	1 - Salaries	400.00	400.00

Vendor Details

☒ I have viewed and verified all the details of a bill along with all the PDF documents available under a document.

[Generate Bill Number\(Without Deduction\)](#) [Generate Bill Number\(With Deduction\)](#) [Return Sanction To PD Checker](#) [Back](#)

- ✓ A confirmation message box will appear on the screen asking DDO user to confirm the action. Press **OK** to proceed.

training.pfms.gov.in says

Are you Sure, you want to generate bill number without deduction?

OK **Cancel**

training.pfms.gov.in says

Are you Sure, you want to generate bill number without deduction?

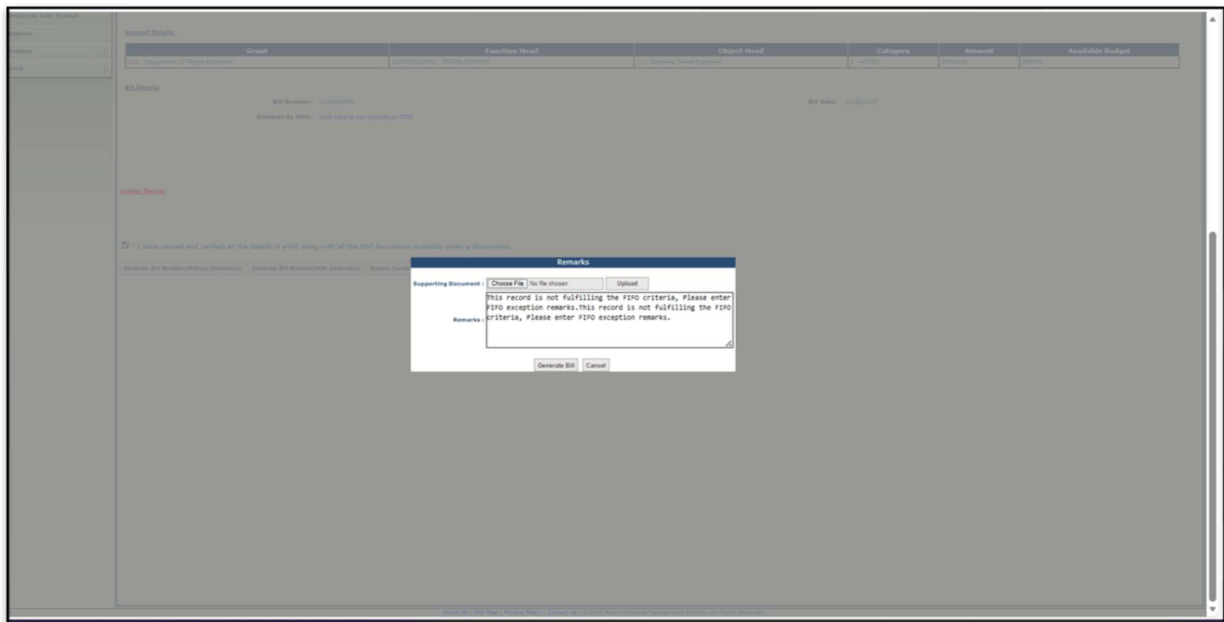
OK **Cancel**

☒ I have viewed and verified all the details of a bill along with all the PDF documents available under a document.

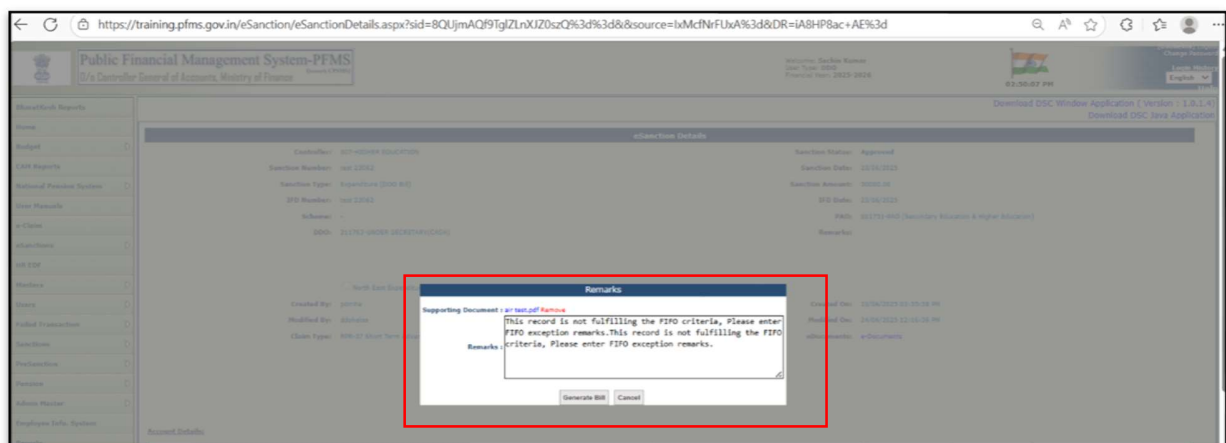
[Generate Bill Number\(Without Deduction\)](#) [Generate Bill Number\(With Deduction\)](#) [Return Sanction To PD Checker](#) [Back](#)

Subsequently, a Remarks box will appear on the screen with two fields:

1. **Supporting Documents** – includes an option to upload relevant documents /files.
2. **Remarks** – allows the user to enter appropriate remarks related to the bill.



- The DDO user can now upload the required supporting documents and enter any relevant remarks before proceeding with bill generation.



- When DDO select the option **Generate Bill Number (With Deduction)**
 - ✓ Click on **Generate Bill Number (With Deduction)**

Vendor Details

☒ I have viewed and verified all the details of e-bill along with all the PDF documents available under e-documents.

- ✓ The option for uploading supporting documents and the remarks box will appear under the Deduction Details section. DDO user can upload required supporting document and add remarks if any.

Vendor Details

Sr.No	Vendor Name	Account Number	Gross Amount	Deduction Amount	Net Amount	Payee Remarks
1	XXXXXX/XXXXXX	20341234	50,000	0	50,000	transfer advance

Deduction Details

Favoring:

Select Deduction Type:

Sanction Amount:

Deduction:

Balance Amount:

Supporting Document:

Remarks:

☐ I have viewed and verified all the details of e-bill along with all the PDF documents available under e-documents.

- ✓ Before generating the e-Bill, the DDO user must check the (mandatory check box) box confirming “I have reviewed and verified all e-bill details along with the PDF documents available under e-documents.” And then e-bill number generated (e.g. **CP0000000009**).

Vendor Details

Sr.No	Vendor Name	Account Number	Gross Amount	Deduction Amount	Net Amount	Payee Remarks
1	XXXXXX/XXXXXX	20341234	50,000	0	50,000	transfer advance

Deduction Details

Favoring:

Select Deduction Type:

Sanction Amount:

Deduction:

Balance Amount:

Supporting Document:

Remarks:

☒ I have viewed and verified all the details of e-bill along with all the PDF documents available under e-documents.

- ✓ The DDO user can view the uploaded document under **e-Documents** section

This screenshot shows the 'e-Documents' section of the PFMS interface. On the left is a navigation menu with options like Masters, Users, Failed Transaction, Sanctions, PreSanction, Pension, Admin Master, Employee Info. System, Reports, Masters, and Bank. The main area displays 'Account Details' with a table showing Grant, Function Head, Object Head, Category, Amount, and Available Budget. Below this, the 'Bill Details' section shows 'Bill Number: CP00000009' and a hyperlink 'Remarks By DDO: Click here to see remarks by DDO'. A red box highlights this hyperlink. At the bottom, there are buttons for 'View File to be Digital Sign', 'Apply DSC', 'Return to previous status', and 'Back', along with a 'DSC with Java' button.

This screenshot shows the 'e-Billing/Viewfile.aspx' page in the PFMS system. The page displays various document categories such as Sanction Documents, Claim Documents, Contract Documents, Settlement Documents, Sanction Documents, Budget Overriding Assurance Document, Copy of Approved Note, E-LDA Documents, E-LDA Surrender Documents, and Bill Documents. A red box highlights the 'e-Billing Supporting Documents' section. In the center, there is a preview window titled 'eBill Supporting Document' showing a document with a table of data. The right side of the page shows a 'Sanction History' table and a 'Supporting document' table.

- ✓ View the entered remarks under the Bill Details section, as '**Remarks By DDO.**' by clicking on the hyperlink

Account Details

Grant	Function Head	Object Head	Category	Amount	Available Budget
125 - Department of Higher Education	120300010401 - ESTABLISHMENT	12 - Domestic Travel Expenses	1 - 10705	5000.00	5000.00

B/E Details

B/E Number: CPO000025
Remarks By DDO: Click here to see remarks

B/E Date: 23/06/2025

Remarks

This record is not fulfilling the FIFO criteria, Please enter FIFO exception remarks. This record is not fulfilling the FIFO criteria, Please enter FIFO exception remarks.

Close

Vendor Details

- The DDO reviews, certifies, and generates the e-Bill, then digitally signs the e-Bill PDF. Once the digital signature is applied, the bill status updates to “*Digitally Signed by DDO*”.

Public Financial Management System-PFMS
D/o Controller General of Accounts, Ministry of Finance

Welcome: Sachin Kumar
User Type: DDO
Financial Year: 2025-2026
04/03/2025 PM

Search & eSanctions

Sanction No:
From Date: (dd/mm/yyyy) 01/04/2025
Sanction Amount:
Scheme:
PD Overname:
SPD No:
Bill Type:

Search Reset

Download DSC Window Application (Version: 1.0.1.4)

SanctionNumber	Type	Scheme	DDO Name	Bill Type Description	PAO Name	Amount	Date	Current Status	Bill Number
San_2203_1	Expenditure	211763 - UNDER SECRETARY(CASH)	SPR-48 Other Personal Claims (Hospitality)	611793 - PAO (Secondary Education & Higher Education)	400.00	18/11/2023	Approved	CPO0000001	
San_2203_2	Expenditure	211763 - UNDER SECRETARY(CASH)	SPR - 43 Refund of Deposit	611791 - PAO (Secondary Education & Higher Education)	1000.00	06/05/2023	DigitallySignedByDDO	CPO0000006	
San_2203_3	Expenditure	211763 - UNDER SECRETARY(CASH)	SPR-48 Other Personal Claims (Hospitality)	611793 - PAO (Secondary Education & Higher Education)	1000.00	22/05/2023	DigitallySignedByDDO	CPO0000006	
San_2203_4	Expenditure	211763 - UNDER SECRETARY(CASH)	SPR-48 Other Personal Claims (Hospitality)	611791 - PAO (Secondary Education & Higher Education)	500.00	19/05/2023	DigitallySignedByDDO	CPO0000018	
San_2203_5	Expenditure	211763 - UNDER SECRETARY(CASH)	SPR-48 Other Personal Claims (Hospitality)	611793 - PAO (Secondary Education & Higher Education)	1000.00	22/05/2023	DigitallySignedByDDO	CPO0000018	
San_2203_6	Expenditure	211763 - UNDER SECRETARY(CASH)	SPR-27 Short Term Advance (TA on Transfer)	611791 - PAO (Secondary Education & Higher Education)	50000.00	23/06/2023	DigitallySignedByDDO	CPO0000019	

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Note:

- This additional feature is provided for DDO user convenience. **Uploading documents and adding remarks are optional. If not required, these fields can be skipped individually or together, and the bill can still be generated.** These options are not mandatory and are available based on the specific requirements of the bill for the DDO user.

2. e- Bill submitted to PAO (Pay & Account Office) for Bill Payment

The process begins after submission of digital signed e-bill by the DDO at PAO Level for payment process. The following process is used by the PAO (Pay & Account Officer) for payment of e- bill at each user defined as mentioned.

5.1 Bill Distribution Clerk (BD)

- ✓ Once the bill is submitted by DDO, it is available at Bill Distributor (BD) at the Pay and Accounts Office (PAO).
- ✓ Token no. is also automatically generated for the e- bill submitted by DDO.
- ✓ The BD is distributing the bill to the appropriate sections (DH) within the PAO for further processing.

The screenshot shows the PFMS interface for assigning bills. The top navigation bar includes the PFMS logo and the user's name, Pankaj Singh, with the role of Bill Distribution Clerk. The main heading is 'Assigning/Re-assigning of ebills'. Below this, there is a search bar for e-bills with fields for Token Number, Bill Number, Sanction Amount, From (Sanction Date), To (Sanction Date), DDO, and Bill Type. A 'Search' button is located below the search fields. Below the search bar, there is a dropdown menu for 'Select Dealing Hand' with the value 'Kishore Singhrao'. Below this, there is a table of bills with columns: Sanction Number, Sanction Amount, DDO, Bill Number, Bill Type Description, Bill Date, Token Number, and Assigned To. The table contains one row with the following data: Sanction Number: 22362, Sanction Amount: 50000, DDO: 22263 - UNDER SECRETARY(CASH), Bill Number: CP00000009, Bill Type Description: 899-27 Short Term Advance (TA on Transfer), Bill Date: 24/12/2023, Token Number: 40, and Assigned To: [empty]. An 'Assign' button is located below the table. A red box highlights the 'Select Dealing Hand' dropdown and the table of bills.

#	Sanction Number	Sanction Amount	DDO	Bill Number	Bill Type Description	Bill Date	Token Number	Assigned To
1	22362	50000	22263 - UNDER SECRETARY(CASH)	CP00000009	899-27 Short Term Advance (TA on Transfer)	24/12/2023	40	

5.2 Dealing Hand (DH)- Precheck

- ✓ The Dealing Hand receives the e-bill assigned by the Bill Distributor and verified the bill and sanction along with the submitted supporting document.

- ✓ The Dealing Hand has also reviewed and verified the remarks and supporting documents uploaded by the DDO.

- ✓ By clicking on the '**e-Documents**' option, the Dealing Hand user can view the supporting documents uploaded by the DDO. Additionally, using the "**Remarks by DDO**" hyperlink, the user can review the remarks entered by the DDO.

payment process remains unchanged and follows the same workflow as the existing e-Bill module.

3. Return e-Bill Flow at PAO User Level

- ✓ Based on the verification and review of e-Bill/Sanction, if the PAO user finds any information incorrect or missing, user will return the bill after selecting the check box ***“I have viewed and verified all the details of e-Bill along with all the PDF documents available under e-documents.”*** DDO user along return reason with digitally signed return order.

training.pfms.gov.in says
Are you sure you want to return bill to DDO?

OK Cancel

Sanction Number: 10010000000000000000
Sanction Type: Capital Expenditure (DDO Bill)
SPD Number: 10010000000000000000
Scheme: -
DDO: 211763-UNDER SECRETARY(CADP)
Created By: jadhav
Modified By: jadhav
Claim Type: 001 - 20 Advance Contingent Bill

Sanction Status: Forwarded/Notified
Sanction Date: 11/06/2023
Sanction Amount: 21000.00
SPD Date: 06/06/2023
PAO: 011761-PAO (Secondary Education & Higher Education)
Remarks: Returned with Return Reason

Created On: 11/06/2023 02:50:42 PM
Modified On: 06/06/2023 03:00:01 PM
eDocuments: e-Document

Grant	Function Head	Object Head	Category	Amount	Available Budget
001 - Department of Higher Education	00100000000000000000	00100000000000000000	0 - Other	21000.00	0.00

Bill Details:

Bill Number: 00000000000000000000
Remarks By DDO: Click here to see remarks by DDO
Taken Number: 00

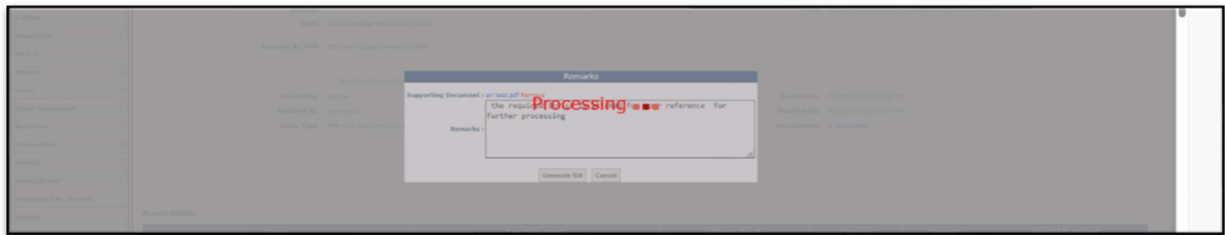
Bill Date: 06/06/2023
Taken Date: 06/06/2023

Vendor Details

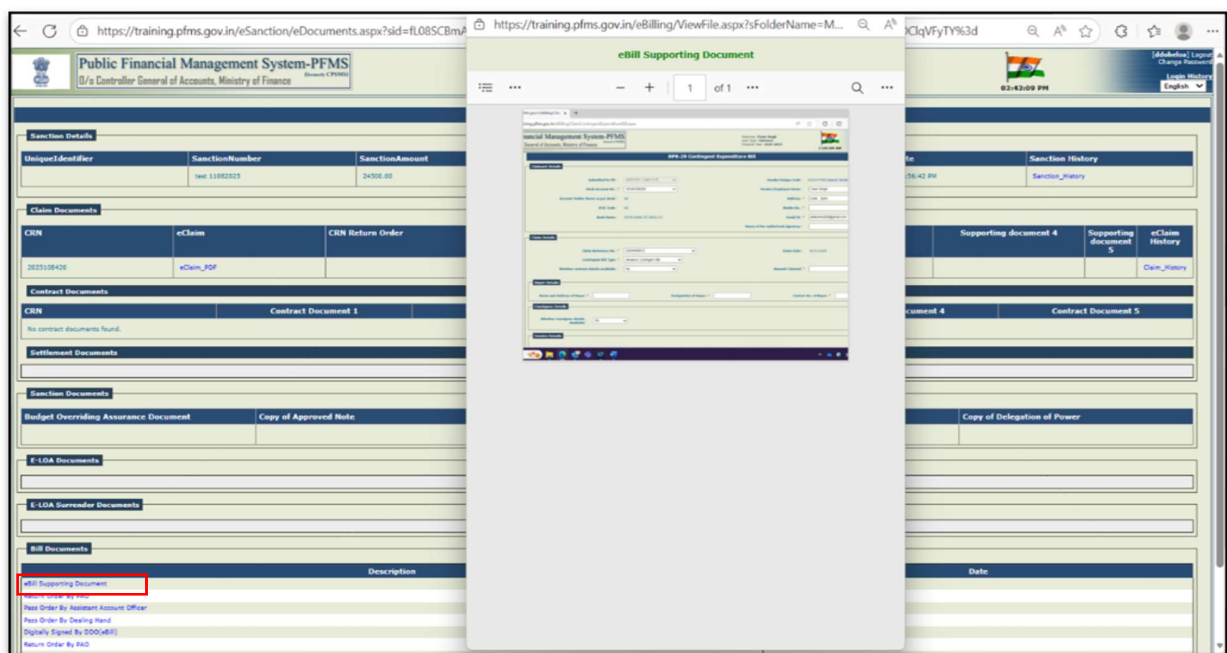
☒ I have viewed and verified all the details of e-bill along with all the PDF documents available under e-documents.

Pass Bill Return Bill to DDO Back

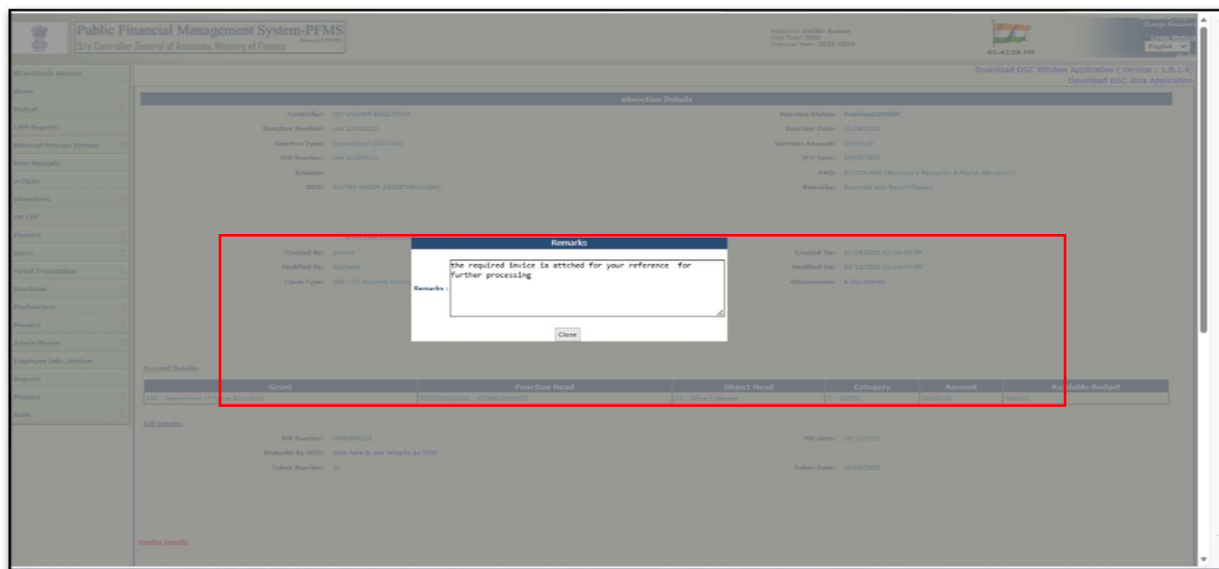
- ✓ With this new facility, the DDO user can upload the required supporting documents and add new remarks directly, without returning /sending the e-Bill back to the sanctioning authority (PD checker).
- ✓ When new supporting documents and remarks are uploaded, they will not be appended to the previous ones, instead the old supporting documents and remarks are automatically removed.
- ✓ If the DDO user wants to retain the previously uploaded supporting documents and remarks, the old and new remarks are to be combined. Similarly, all the supporting documents viz. old and new are to be scanned together, so that all records are available at their end before submitting e- bill for further processing.



- ✓ User can view the new uploaded document under **e-Documents** section mentioned as e- Bill Supporting Document.



- ✓ User can also view the new remarks under "**Remarks by DDO**" hyperlink.



Note-

- a) The aforementioned functionality has also been extended to the DDO User in case of processing of bills in Non-E-bill Mode viz. Physical mode.
- b) In case of CDDO/ NCCDO Flow- DDO maker is able to upload the supporting document along with the remarks at the time of bill generation with/without deduction and both remarks/ documents are visible at all further levels – CDDO/NCDDO maker, CDDO checker, NCDDO/CDDO admin