

No. I-15036/1/2023-CGA/e-12496/661  
Ministry of Finance  
Department of Expenditure  
O/o Controller General of Accounts  
GIFMIS- PFMS Division

Mahalekha Niyantak Bhawan,  
Block-E, GPO Complex, INA  
New Delhi-110023  
Dated- 10.03.2026

Office Memorandum

**Sub: - Management of load on PFMS during the closing of FY 2025-26 -reg.**

The undersigned is directed to refer to the subject above and to state that the load of transactions on PFMS need to be managed to achieve optimum performance efficiency. The most important measure in this regard is to spread the process of sanction generation and bill passing evenly to avoid crowding in the last few days of financial year closing.

2. To avoid a situation of system overload that may adversely affect the smooth payment process in PFMS, it has been decided to suggest and adopt staggered timing for Ministries/Departments divided into two categories for pushing expenditure through PFMS **preferably** as detailed below:

- a. Category A: 07:30 AM – 01:30 PM
- b. Category B: 01:30 PM – 07:30 PM

3. It is important to mention that there is no systemic check on this account and the categorisation and the suggested timings are advisory in nature only. However, this will enhance the efficiency of the operation of both field units as well as PFMS. The category wise distribution of Ministries/Departments is enclosed.

4. All Pr. CCAs/CCAs/CAs (IC) are requested to enforce following measures to further manage the PFMS system overload:

- i. The pendency position of bills may be monitored at the end of each day through reports available in PFMS with a view to keep the bills under process to a bare minimum.
- ii. Pr. CCAs/CCAs/CAs are requested to coordinate with respective Divisions of their Ministries/Departments to ensure that the bills of regular nature are preferred early by PDs/DDOs so that the bills related to Supplementary Demands/CSSs/CSs could be smoothly passed at the fag end of the Financial Year closing.

5. The PFMS will be functional on all days upto 31<sup>st</sup> March, 2026 (including Saturdays, Sundays and Gazetted Holidays). Pr. CCAs /CCAs/CAs (IC) shall keep their Pr.AO and PAOs open for clearing of pending bills on all days till the closing of Financial Year. Suitable instructions for availability of DDOs and other departmental officers during this period may be issued.

This issues with the approval of competent authority.



(B. Gopala Krishnakanth Raju)  
Assistant Controller General of Accounts  
(GIFMIS)

To,

All Pr. CCAs/CCAs/CAs (IC)

Copy to: -

1. PPS to CGA.
2. PS to Addl. CGAs
3. All Jt. CGAs/CC(Pension)/Director (INGAF).
4. All Dy. CGAs/ACGAs.
5. Sr. AO(GIFMIS) for uploading on website.

Category "A"

Controller Code	Controller Name
001	AGRICULTURE
002	WATER RESOURCES
004	RURAL DEVELOPMENT
005	FERTILIZERS
007	HIGHER EDUCATION
008	SCHOOL EDUCATION AND LITERACY
009	SOCIAL JUSTICE AND EMPLOYMENT
010	POWER
012	TRIBAL AFFAIRS
015	AID, ACCOUNTS & AUDIT
016	REVENUE
018	HOME AFFAIRS
022	LAW & JUSTICE
024	ROAD TRANSPORT & HIGHWAYS
025	STEEL
026	MINES
031	ATOMIC ENERGY
032	INFORMAITON TECHNOLOGY
034	PERSONNEL, P.G. & P.
037	SCIENCE AND TECHNOLOGY
038	SPACE
039	A.G. (AUDIT) DELHI
044	YOUTH AFFAIRS & SPORTS
075	UT, ANDAMAN & NICOBAR
078	EXTERNAL AFFAIRS
081	EARTH SCIENCES
084	ELECTION COMMISSION
086	CORPORATE AFFAIRS
090	DISINVESTMENTS
098	MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION
117	MINISTRY OF SKILL DEVELOPMENT & ENTREPRENEURSHIP
119	ADMINISTRATION OF UT LADAKH
121	DEPARTMENT OF PUBLIC ENTERPRISES
122	DEPARTMENT OF COOPERATION
123	MINISTRY OF TEXTILES
124	DEPARTMENT OF PHARMACEUTICALS

Category "B"

Controller Code	Controller Name
003	CONSUMER AFFAIRS AND PUBLIC DISTRIBUTION
006	COMMERCE
011	COAL
013	EXPENDITURE
014	ECONOMIC AFFAIRS
017	HEALTH AND FAMILY WELFARE
019	INDUSTRY
020	INFORMATION AND BROADCASTING
021	LABOUR AND EMPLOYMENT
023	PLANNING STATISTICS AND PROGRAM IMPLEMENTATION
027	SUPPLY
028	CULTURE
029	CIVIL AVIATION & TOURISM
030	MINISTRY OF HOUSING & URBAN AFFAIR
033	PRESIDENT's SECRETARIAT
035	CBEC
036	CBDT
040	LOK SABHA
041	RAJYA SABHA
047	WOMEN & CHILD DEVELOPMENT
051	AG, UT, CHANDIGARH
077	NEW & RENEWABLE ENERGY
079	ENVIRONMENT & FOREST
080	FOOD PROCESSING INDUSTRIES
082	CENTRAL PENSION ACCOUNTING OFFICE
083	PHARMA AND CHEMICALS
085	UT, LAKSHDWEEP
088	SHIPPING
089	PANCHAYATI RAJ
092	MINISTRY OF MINORITY AFFAIRS
093	PETROLEUM AND NATURAL GAS
095	TELECOMMUNICATIONS
115	MINISTRY OF DRINKING WATER & SANITATION
116	DEPARTMENT OF FINANCIAL SERVICES
118	MINISTRY OF FISHERIES ANIMAL HUSBANDRY & DAIRYING
120	UT OF DADRA NAGAR HAVELI & DAMAN & DIU