

F. No. I-156/12/2024-ITD-CGA-Part(1)/e-17569/645
Government of India
Ministry of Finance
Department of Expenditure
O/o Controller General of Accounts
GIFMIS- PFMS

Dated- 06.03.2025

Office Memorandum

Subject: Enforcement for enrolment of PAO user type as Signatory-1 in the sanction module of PFMS as per Rule 13 CGA (R&P) Rules, 2022- reg.

Reference is invited to Rule 13 of CGA (R&P) Rules, 2022 wherein it is stated that the PAO shall be the authority for withdrawal of money from Government Account. Bank account is in the name of PAO only.

2. In addition, as per Para 4.4 (iv) of the E-bill Standard Operating Procedure (SoP) dated 12.04.2023 (copy enclosed), it is indicated that PAO (precheck) shall forward the digitally signed Pay order along with e-bill, e-claim and e-sanction to PAO Signatory-1 and Signatory 2 in case of requirement of double signature.

3. In this regard, it has been decided in concurrence with the Technical Advice section of this office to enforce the following validations in the sanction module of PFMS from 15th April, 2025:

- A. Only PAO user type will be allowed to be configured as Signatory-1.
- B. If any AAO user type is found configured as Signatory-1 on 15th April, 2025, then all such Signatories will be deactivated in the system.
- C. There is no change in the configuration of Signatory-2 in the system. Both AAO & PAO user type can be configured as Signatory-2 in the system, however, both Signatory- 1 and Signatory-2 cannot be the same person.
- D. An alert message for changing the Signatory-1 configuration will also be populated to the users before 15th April,2025 in case AAO user type is found configured as Signatory-1.

4. All the Pr. CCAs/ CCAs/ CAs are therefore requested to issue necessary instructions to their PAOs for doing the needful in this regard

5. This issues with the approval of competent authority.

Encl.: As above.



(B Gopala Krishnanakanth Raju)
Assistant Controller General of Accounts
GIFMIS-PFMS

To:

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

Copy for information to-

1. PPS to CGA
2. PS to Addl. CGA (PFMS)
3. PS to Jt. CGA (GIFMIS)
4. PS to Jt. CGA (TRBR)
5. PA to Dy. CGA (TA)
6. Sr. AO (GIFMIS) with a request to upload the OM on CGA website.

F.No. TA-2-17002 (01)/17/2020-TA-11/(E-4426)/154
Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts
(TA-II Section)

New Delhi, Dated 12.4.2023

OFFICE MEMORANDUM

Subject: General instructions for processing End-to-End e-claim and e-bill through e-bill module of PFMS –reg.

The e-bill system for processing claim, sanction and bill in electronic mode through PFMS was introduced in selected PAOs on pilot basis in the last year. A comprehensive Standard Operating Procedure (SOP) of e-bill module was, also issued by this Office vide this Office OM dated 1.2.2022 to the selected Ministries.

2. Now, e-bill system has been implemented by GIFMIS(PFMS) across various PAOs in Civil Ministries/Departments and system has been constantly updated incorporating suggestions and requirements of various stakeholders during implementation. Therefore, the Comprehensive Standard Operating Procedure(SOP) of e-bill module, has been duly revised and a copy of SOP (version 2.0) is enclosed for information of stakeholders (**Annexure**). The major points incorporated in the SOP (version 2.0) are indicated below for ready reference:-

(i) It is emphasized that DDOs and PAOs will have close watch on the entire process of the e-bill module and it should be ensured that the same claim shall not be processed through both modules i.e. 'Normal bill' and 'e-bill module'. The GIFMIS(PFMS) has informed that two radio buttons naming "Normal bill" & "e-bill" are being provided in the existing two reports available in PFMS under 'CAM Reports' viz. "Pay-02: Sanction E-payment Status details" and "MIS-01: Bill status details" to facilitate users to filter and verify the details of bill separately.

(ii) The following four (4) new reports are made available by GIFMIS(PFMS) under menu 'CAM Reports' in PFMS :-

a. Claim Tracking Report: For checking the status of e-claim.
CAM Reports-MIS-MIS-08 Claim Tracking Report

b. Bill Register :
CAM Reports-Precheck-PC-05 Bill Register.

c. Sanction Vendor Payment details: For checking details of last payment to claimants
CAM Reports-Payment-PAY-07-Sanction Vendor Payment details

d. Sanctioning Authority Code details: For viewing the details of sanctioning authority code generated by the system.
CAM Reports-Master-MST-04-Sanctioning Authority Code details

- (iii) Two functionalities developed in e-bill module in PFMS to-
- reflect e-Claim Reference Number(CRN) based on supporting document by the System itself at the time of creation of e-claim and
 - facilitate Sanction Maker (SnM) to upload the supporting document containing the approval note at the time of creation of e-Sanction.

(iv) DDOs shall continue to maintain a Bill Register in terms of the Rule 57(5) of GFR, 2017 and note all bills including e-bills presented for payment to PAO in the Bill Register. DDOs shall reconcile the Bill register and other registers being maintained by them relating to budget and expenditure control with the details contained in the PFMS reports made available under menu 'CAM Reports'.

(v) The procedure for monthly reconciliation as specified in the Rule 57(5) of GFR should strictly be complied with and PAOs shall insist DDOs to furnish a certificate of agreement of the figures as per his books with those indicated by the PAOs by the last day of the month following the month of accounts.

(vi) PAOs shall continue to maintain various ledgers and registers as prescribed in CAM. Existing PFMS reports made available under menu 'CAM Reports' may facilitate the same. Any discrepancies, if noticed, in the CAM reports may be taken up promptly with GIFMIS(PFMS) for its rectification.

(vii) FIFO logic has also been implemented at Sanction Checker(SnC) and DDO level.

3. It is also re-iterated that there is no change in the payment, accounting and reconciliation procedures in respect of the bill processed through e-bill module except that these would be done on the basis of electronic records made available with e-claim, digital supporting documents of e-claim, e-sanction and e-bill without the requirement of physical papers.

4. Pr.CCAs/CCAs/CAs(i/c) of Ministries/Departments are also requested to bring the above information to the notice of the DDOs and PAOs under their payment control. It is also requested to advise them to identify and suggest modifications, if any in the existing PFMS reports and also to inform gaps in the PFMS report which are not in conformity with the codal provisions of CAM.

This issues with the approval of the Controller General of Accounts.

Encl: As above.

Parul Gupta
12.4.2023
(Parul Gupta)

Dy. Controller General of Accounts(TA)

To

Pr.CCAs/CCAs/CAs(ic) of all Ministries/Departments.

Copy for kind information to:

1. PPS to CGA
2. PPS to all Addl. CGAs
3. PS to All Jt. CGAs
4. Sr. AO (ITD) with the request to upload the OM in CGA website.

Parul Gupta
12/4/2023

Dy. Controller General of Accounts(TA)

F.No.TA-2-17002(01)/17/2020-TA-II/(e-4426)

Ministry of Finance

Department of Expenditure

Office of Controller General of Accounts

MahalekhaNiyantarakBhawan

GPO Complex, E-Block, INA New Delhi-110023

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Subject: Standard Operating Procedure(SOP) for processing claim (e-claim) and Bill (e-bill) electronically for payment and accounting by PAOs/CDDOs of Central Ministries/Departments through e-bill system in PFMS -reg

As per the conventional system, the DDO prefers bills in original to PAO/CDDO in the prescribed format along with claims, sanctions and supporting documents, if any for payment. PAO/CDDO keeps the documents duly cancelled and retain for the purpose of post check and audit.

2. The 'e-bill system' module in PFMS will enable to process e-claim, e-sanction and e-bill for payment and accounting by PAOs in Central Ministries/Department. The claims, sanctions and bills shall be preferred electronically in the prescribed format and supporting documents, if any, attached for payment. In short, the System will be work flow based without any physical movement of documents. There is no change in the payment, accounting and reconciliation procedures except that these would be done on the basis of electronic records as will be made available with e-claim and e-bill and with attached supporting documents and with the reports of PFMS.

3. The claims along with sanctions and bill documents will be digitized, digitally signed/e-signed and would electronically flow across various levels. These electronic documents (e-bill, invoice, sanction order, supporting vouchers etc.) will be kept in PFMS with an access to PAO in digital form for the purpose of post check and audit.

The stakeholders involved in the process are

- (i) Claimant (Government Servants or Suppliers for goods and services)
- (ii) HoD authorised user
 - a. Sanction Maker user (authorised user in the Head of Office for establishment related claims or in Head of Division in case of a scheme concerned).

b. Sanction Checker user (Authorised user in PFMS for approval of sanction prepared by Sanction Maker. He/She shall be the authorised user in the Head of Office or in Head of Division to convey the sanction of the competent authority).

(iii) DDO who prefers bill to PAO or CDDO.

(iv) PAO users

a. Bill Distributor (authorised official in PAO), a new role for assignment/reassignment of bills with pull back feature for enforcement of FIFO logic in PAO.

b. Dealing Hand(Pre-check), AAO and PAO (Pre-check/Signatory)

4. The procedure for various stakeholders and their roles in the e-bill system are explained as under :-

4.1 Procedure for submission of e-claims by Claimant (Govt. employees or Suppliers)

i. Claimants (Government employees and Suppliers) shall be provided secure login credentials on PFMS. Claimants shall be able to prepare e-claim in the prescribed format through the e-claim module in PFMS and upload related supporting documents.

ii. Key elements of an invoice or supporting documents from the claimant such as invoice number, date, purchase order number, etc. in the case of supply of goods or services and travel ticket number, PNR number, number available in sub-vouchers, date etc. in the case of personal claims shall be captured in e-claim.

iii. Claimant shall scan the original invoice and related supporting documents and upload these documents in PFMS and submit e-claim to the designated authority electronically for further processing.

iv. If the claimant is not registered in PFMS, the authorised Sanction Maker user in PFMS shall prepare e-claim. He/She shall prepare the e-claim on receipt of physical claim from the claimant along with supporting documents. If the claim is prepared by Sanction Maker user, then he/she shall scan and upload the original documents (receipts, vouchers, original ink signed claims etc). Sanction Maker user shall digitally sign the uploaded documents and generate e-claim.

v. No original supporting Invoices/payment sub-vouchers without bearing any Serial Number, Date and Signature of the Issuing Authority shall be scanned and uploaded into the System.

vi. No cutting on the invoices/payment sub-vouchers shall be accepted with the e- claim without being duly attested therein before scanning and uploading into the System.

vii. At the time of initiation for preparation of e-claim through PFMS, the system will provide a unique e-claim reference number(CRN). During creation of claim, claimant shall select the CRN, fill the relevant details of form and shall upload the scanned copy of the original documents. During this process the selected CRN shall get imprinted on each and every page of the uploaded documents. Claimant shall save the e-claim.

viii. The claimant shall e-sign/digitally sign the system generated e-claim.pdf. The e-sign will be an additional option for government servants for submission of e-claim irrespective of the amount of the claim. Vendors/suppliers can submit e-claims with electronic signature provided that all e-claims exceeding Rs.10000/- shall be through digitally signed ones.

ix. Vendors/suppliers are encouraged to use system generated invoices with the e-claim in the case of high value transactions (say Rs.50,000 and above).

x. An undertaking from the claimant is also to be given through the system that the claimant will not use original documents more than once.

xi. As per the system being developed, presently claimant can upload PDF of max upto 10 MB size (5 PDF, 2MB size each).

xii. CRN which is generated by the user is unique number which travels across the complete cycle of e-bill. User can track his claim through this CRN.

xiii. PFMS shall send a system generated e-mail to claimants about full and final settlement of the claim on receipt of e-scroll from Banks informing the status of transaction viz. Success/Failed/Failed after success. This shall be treated as an evidence of the payment made by PAO.

xiv. In case the e-claim pertains to continuous measurement relating to Works, then claimant may be permitted to retain the related original supporting documents of materials purchased, labour contracted, etc. as prescribed under the Departmental regulations on Works/CPWD Works Manual.

4.2 Procedure for generation of e-sanction by Sanctioning authority :-

i. Authorized signatory of Sanction Maker(SnM) users in PFMS will be able to receive e-claim and shall scrutinise the claims thoroughly. SnM users will ensure that the unique e-Claim Reference Number as shown by PFMS in the e-claim tallies with the Claim Reference Number in the uploaded supporting documents. On receipt of e-claim from the claimant, it should be ensured that the said e-claim have not been earlier processed for payment

ii. In case of cutting or overwriting the numbers in the supporting documents or inconsistency of details of supporting documents with the details mentioned in the e-claim, the e-claim should be returned to the claimant.

iii. The Sanction Maker (SnM) in PFMS will generate e-Sanction in PFMS after obtaining necessary financial sanction of the competent authority. At the time of creation of e-Sanction, SnM can upload two documents viz. Budget Overriding Assurance (size 2 MB) if any, and a scanned copy of approval note of the financial sanction(Size 4 MB). PFMS will also provide SnM an option to attach a copy of the terms and conditions(size 2 MB) in case of sanction of grants-in-aid/loans etc.e-Sanction will be generated as per the uniform formatwith editing facility for the user. The Sanction Checker(SnC) user in PFMS who is the authorized officer to convey the sanction of the Head of Department(HoD) or Head of Office (HoO) shall be the authorised signatory in terms of Delegation of Financial Power Rules(DFPR). e-Sanction will be issued with the Sanction Checker(SnC)'s digital signature.

iv. Multiple e-claims of same nature/sub category can only be attached to a sanction to generate e-sanction to generate e-Sanction.

4.3 Procedure for generation of e-bill by DDO:

i. After approval of e-sanction with DSC by SnC user, e-claim and supporting attachments and digitally signed e-Sanction will be on auto receive mode at DDO user concerned for generation of e-Bill after making statutory deductions including TDS as applicable. DDO shall digitally sign the system generated e-Bill pdf after verifying correctness of the e-bill with respect to the fields mentioned in the e-claim and e-sanction and submit to PAO/CDDO for payment.

ii. DDO shall verify the total admissible amount against every original supporting sub-vouchers attached to the e-claim before submitting to PAO/CDDO.A settlement form in the case of TAand Medical reimbursement have been provided at SnM level to enter the item-wise admissible amount against the claimed amount. SnM will forward this settlement form to SnC user. The settlement form will be approved/returned with DSC and a pdf of settlement form will be sent back to SnM user for receiving. This settlement pdf will be available to all users for view through hyperlink. Further SnM/SnC will create/approve e-sanction which will be available to DDO. Information about passed amount may be made available in e-Sanction format.

iii. In order to prevent submission of duplicate or reuse of sub-vouchers for payments linked to the e-claims, DDO should ensure that the unique CRN as shown by PFMS in the e-claim tallies with the reference number in the uploaded supporting documents.

iv. Once DDO submits the e-bill to PAO in PFMS, it shall be treated that DDO has authorized the Pass Order in the system.

v. System will imprint a water mark with the image of "paid and cancelled".

vi. DDO needs to submit contingent sub-vouchers only for Rs.2000 and above along with e-claim to recoup Imprest.

- vii. DDO shall certify that (A tick box option will be provided)
 - a. e-claims included in the bill have not been already paid
 - b. e-Claim and e-Sanction have been verified by him.
 - c. Necessary entries are made on Service Book or other prescribed registers before making DSC.
- viii. If the supporting documents linked to the e-claim pertain to the date prior to the date of enrolment of the claimant into the Pay Roll of a DDO, then that DDO shall verify the claim from the LPC issued by the DDO of the Claimant's previous Office.
- ix. The entry in the E-Bill Register in RPR-9 format shall be made as and when e-bill shall be generated. DDOs shall continue to maintain a Bill Register in terms of Rule 57(5) of GFR, 2017 and note all bills including e-bills presented for payment to the PAO in the register. DDOs shall reconcile the Bill register and other registers being maintained by them relating to budget and expenditure control with the details contained in the PFMS reports made available under menu 'CAM Reports'.
- x. DDO will continue to be responsible for maintenance of various registers relating to LTC, TA, Medical reimbursement claims and watch the settlement of any advances taken by the Government servant.
- xi. Bill requiring previous counter-signature shall be taken by DDO outside this e-bill process flow. DDO shall give necessary certificate on the e-bill that the counter-signature has been obtained separately.
- xii. All e-claims presented in the form of e-bill must have supporting documents electronically attached to e-claims and e-bill. These documents must be referred to in the e-bills along with details of invoice, sanction, claimed amount, advance (if any) and beneficiary. All the supported documents in pdf format uploaded by user and system generated digitally signed pdf are available in e-document hyperlink which is accessible to every user in the cycle on a click for viewing.

4.4 Procedure for conduct of pre-check and make payment by PAO:

- i. Token generation in PAO in r/o bill received from DDO will be auto generated in e-bill system. Further, First in First Out (FIFO) logic will be enforced for processing payments at every level in PAO in the e-bill system. e-Bill linked with e-Claim and e-Sanction shall be visible under e-document hyperlink to users at all levels in PAO for conduct of pre-check and payments.

- ii. In order to prevent submission of duplicate or reuse of sub-vouchers for payments linked to the e-claims, it should be verified while conducting pre-check by users in PAO that the unique e-claim reference number as shown by PFMS in the e-claim tallies with the reference number mentioned by the claimant in the uploaded supporting documents.
- iii. There is three level bill passing or returning after applying Digital Signature on pass order or return order pdfs at each and every level viz. DH/AAO/PAO level. After passing/returning of a bill by Dealing Hand(DH) and AAO, pass/return order will be generated and digitally signed for approval of PAO. If PAO passes the e-Bill, pay order will be generated in PDF format which would be digitally signed by the PAO. If PAO returns the e-Bill, the return memo will also be digitally signed by the PAO and returned to DDO.
- iv. PAO(Precheck) will forward digitally signed Pay Order along with e-bill, e-claim, e-sanction to PAO Signatory 1 and Signatory 2 in case of requirement of double signatures as per the procedure, for issue of payment advice to Bank for direct credit of the amount into the bank account of the claimant or issue cheque in favour of the claimant. After digital signing of Batch order pdf by the signatories, payment file will be sent to bank for payment to claimant through Bank integration channel.
- v. Provision shall be there for Signatory 2 to return the bill to signatory 1, if any mistakes found.
- vi. The procedure for monthly reconciliation as specified in Rule 57(5) of GFR, 2017 should strictly be complied with and PAO shall insists DDOs to furnish a certificate of agreement of the figures/instruments as per his books with those indicated by the PAOs by the last day of the month following the month of accounts.
- vii. PAOs shall continue to maintain various ledgers and registers as prescribed in CAM. Existing PFMS reports made available under menu 'CAM Reports' may facilitate the same.

4.5 Miscellaneous procedure relating to payments in PFMS:

- i. All the e-claims attached with e-bill for which voucher has been generated shall start carrying the image 'Paid and cancelled'.
- ii. The online e-bill register for recording the details of bills in electronic form will be maintained by the system for tracking status of e-claim and e-bill at various stages by DDO/PAO. System will provide window to the Claimants to track their payments. The following reports have been made available in PFMS :
 - a. Claim Tracking Report: For checking the status of e-claim:
CAM Reports-MIS-MIS-08 Claim Tracking Report
 - b. Bill Register :
CAM Reports-Precheck-PC-05 Bill Register

iii. The PFMS shall update the payment status against the e-claim in the system and SMS alerts shall be sent to the claimant to inform about the payment against his/her e-claim on receipt of e-scroll from Banks informing the status of transaction viz. Success/Failed/Failed after success.

iv. As soon as the payment is credited in claimant's account, a Unique Transaction reference (UTR) generated will be recorded against the concerned e-Bill number that appears in the e-Bill Register for the purpose of monitoring at DDO level.

v. Check box shall be provided for the necessary certification by DDO/PAO.

vi. At the time of preparation of e-sanction against the claimant, the system shall show the details of last 10 transactions of the same Bill type in r/o the claimant on the screen for verification that the same claim has not been claimed in the past. However, for viewing more than 10 transactions(say Twelve months prior to the date of submission), the same is available through the PFMS report PAY-07 as indicated below :-

Sanction Vendor Payment details: For checking details of last payment to claimants:
CAM Reports-Payment-PAY-07-Sanction Vendor Payment details

All the payments drawn by the claimant through e-bill and normal bill mode under the selected PAO and DDO codes are available in PAY-07 report. This report may also be used to check out the payments drawn earlier by the selected vendor/beneficiary.

vii. In the case of preparation of e-sanction against e-claim submitted by supplier, the invoice number, invoice date, period of claim should be mentioned for easy reference. The 'e-Sanction' can be generated only against the CRN of e-Claim. The requisite details of e-Claim will appear as per the respective RPR bill formats.

viii. The system developed for processing e-payments shall have repository of digital signature of authorized SnM and SnC or DDO or PAO users. If the bill or sanction are digitally signed, the system will verify the digital signature with the public key/ private key concept of Digital Signature.

ix. Apart from FIFO logic in PAO, FIFO logic has also been implemented at Sanction Checker (SnC) and DDO level.

4.6 Miscellaneous procedure to be adopted by stakeholders:

i In case of transfer of an official to other offices, DDO while issuing LPC shall attach employee payment details as available in PFMS. The formats of Pay Bill Register (PBR: Part II) and Last Pay Certificate have been revised.

- ii Claimant shall check the bank account details as appearing in PFMS while submitting the e-claim.
- iii In case of any discrepancy in e-sanction or e-claim, provision shall be made for return of e- sanction and e-claim by DDO or HoO user as the case may be.
- iv In the case of e-bill, DDO shall complete the registration of HoO user as authorised officer for conveying the sanction to PAO in terms of DFPR or as per orders issued from time to time in consultation with PAO/CDDO concerned.
- v Sanctioning Authority Code details: For viewing the details of sanctioning authority code generated by the system.
CAM Reports-Master-MST-04-Sanctioning Authority Code details.
- vi DDOs and PAOs will have close watch on the entire process of the ebill module and it should be ensured that the same claim shall not be processed through both 'normal bill' and 'ebill' module'. Two radio buttons naming "normal bill" & "e-bill" are being provided in the existing two reports available in PFMS under 'CAM Reports' viz. "PAY-02: Sanction Epayment Status details" and "MIS-01: Bill status details" to facilitate users to filter and verify the details of bill separately. As also PAY-01-Sanction Status Details report has been provided through which payments drawn earlier can be verified.
- vii Any discrepancies, if noticed, in the PFMS-CAM reports may be taken up promptly with GIFMIS(PFMS) for its rectification.

5 Retention of electronic documents:

5.1 A Document Management System (DMS) has been made a part of the e- bill system in which all electronic documents (bill, invoice, sanction order, supporting documents, vouchers, pass orders/return orders etc.) will be stored and will be visible to respective authorities as a separate link/file and could be retrieved at any stage for post facto scrutiny, audit etc.

5.2 The e-Claim, supporting documents, e- Sanction, e-Bill, Pay Order, Pass Orders etc. along with digital signature/e-Sign of concerned authorities will be visible to sanctioning authority, DDO and PAO even after payment. This will help in tracking the status of the claim by these users.
