

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

Dated: 11 February, 2025

OFFICE MEMORANDUM

Subject: Guidelines for Codification of 'HoD authorized (Sanction Checker) user in PFMS for E-bill implementation in CDDOs and associated NCDDOs -reg.

The Codification of Sanctioning Authority (PD Codification) is a critical prerequisite for the e-bill functionality within the Public Financial Management System (PFMS) wherein all selected entities for e-billing, require to have their sanctioning authorities codified.

2. The specific reference for these guidelines which outlines the codification process for Head of Department authorized (Sanction Checker) are issued by Office of Controller General of Accounts vide its Office Memorandum No. TA-2-17002(01/15/2020-TA-CGA/368, dated 19-04-2021) (Copy Enclosed).

3. This structured process of Sanction Authority codification ensures smooth registration of Sanction Authority Office and further the linkage of authorized users as Sanction Authorities Checkers and Sanction Authority maker users under this code in PFMS. The brief summarized process flow for Sanctioning Authority Code creation through PFMS is re-iterated as under: -

(i) Drawing and Disbursing Officer (DDO) downloads, fills, and ink-signs the Sanctioning Authority Code Creation Form available at <https://pfms.nic.in/Users/LoginDetails/NewLayoutLogin.aspx> (Copy Attached).

This form is then verified and signed by the Sanctioning Authority Officer of that Office. After the ink sign form verification, the DDO, through his login id, enters the verified details through the option Admin master>create PD code in PFMS. The scan copy of the verified form will also be mandatorily uploaded in the system through the 'upload document' option. DDO then forward the sanction authority code creation request in PFMS to the PAO along with ink-signed form.

(ii) The Pay and Accounts Officer will review and approve the Sanction Authority Code creation request on PFMS. On approval, system generate a 8-digit Sanctioning Authority code (starting with "4").

(iii) Once the code is generated, a system email is sent to the sanctioning authority and DDO. Only after this code generation Sanction Checkers user ids (responsible for issuing sanctions) can be created/approved under this assigned code as per the predefined protocols of PFMS. Sanction checker users once approved, can create and approve Sanction Makers users id. The details of PD code can also be checked from the CAM Reports>Masters->MST-04Sanctioning Authority Code Details Report.

(iv) Detailed flow for the process can also be referred to from the page-3 of Sanctioning Authority Code Creation Form (Copy Attached).

4. All Pr. CCAs, CCAs, and CAs with independent charges are requested to widely circulate this memorandum and other relevant guidelines to all PAOs, CDDOs, NCDDOs, and Sanctioning Authorities (PDs) within their ministries and departments. This will ensure a smooth and standardized process, minimizing user challenges and enhancing overall efficiency.

Encl:- As above.



(B Gopala Krishna Raju)
Asst. Controller General of Accounts
(GIFMIS-PFMS)

To:-

All Pr. CCAs/CCAs/CAs (IC) (Through Website)

Copy for information to: -

1. PS to Additional CGA (PFMS)
2. PS to Joint CGA (GIFMIS)
3. Sr.AO (GIFMIS) (to upload on CGA website)

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.



(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.]

Office of Controller General of Accounts
Public Financial Management System

Sanctioning Authority Code Creation Form
(to be filled in bold letters)

Letter No.

Date:

S.No.	Particulars	
1	Name of Ministry	
2	Controller code with Description	
3	PAO code with Description	
4	DDO code with Description	
5	Sanctioning Authority Description (Name of Office like Commissioner-IV, CBDT Mumbai or SO(Cash), MoF, DoE, New Delhi etc. The description entered will be published against the code being generated)	
6	Sanctioning Authority Office Address	
7	City	
8	State	
9	PIN code	
10	Contact Person Name	
11	Sanctioning Authority Gov/NIC Email ID	
12	Sanctioning Authority Telephone Number	
E – Sanction Header Details (To be printed as office address on esanction etc)		
13	Header 1	
14	Header 2	
15	Header 3	
16	Header 4	
17	Header 5	
18	Header 6	

76281/2022/CGA.

- * All fields including Letter No. and Date are mandatory.
- * See the instructions/process flow indicated on next page.

Signature of DDO:

Name:

Designation:

Office:

Stamp:

Date:_____

Place:_____

Verification by Sanctioning Authority :-

Signature of Sanctioning Authority:

Name:

Designation:

Office:

Stamp:

Date:_____

Place:_____

Sanctioning Authority/PD Code generation request initiated in PFMS with the above details

on _____ by Shri./Miss/Mrs _____

Designation _____ office _____

Signature of DDO:

Name:

Designation:

Office:

Stamp:

Date:_____

Place:_____

Sanctioning Authority/PD Code _____ generated in PFMS

with the above details on _____ by Shri./Miss/Mrs

_____ Designation _____

office _____

Signature of PAO :

Name:

Designation:

Office:

Stamp:

Date:_____

Place:_____

Process Flow of Sanctioning Authority Codification for ebill

1. All the sanctioning authorities (who are presently issuing ink signed paper sanction) needs to be codified in PFMS.
2. The Drawing and Disbursing Officer (DDO) of the sanctioning authority will download, fill up and ink sign the said form.
3. Thereafter the form will be verified and signed by the Sanctioning Authority and return it to DDO for codification of Sanctioning Authority in PFMS.
4. Drawing and Disbursing Officer (DDO) of the sanctioning authority will enter the details in PFMS and forward it to PAO in PFMS. DDO will simultaneously also forward the ink signed form to PAO.
5. PAO will approve the details entered by the DDO in PFMS and generate the sanctioning authority code and note down the same in the hard copy of the form received.
6. Upon generation of sanction authority code, a system generated email will be triggered from the system to the email id of the sanctioning authority entered in the system and to the registered email id of DDO type user.
7. The Sanction Authority Code generated by the system will be of 8 digit, beginning with 4 with the schema as under: -
4_ _ _ _ _ x (X is one digit: Centre (1), state (2), UT (3))
8. A system generated email id will also be triggered to the sanctioning authority upon modification/deactivation/activation of sanctioning authority details in PFMS.
9. **Only after generation of sanctioning authority code**, Sanction Checker(s) user (sanction issuing/conveying Authority) can be created against the said code. For example multiple Sanction Checkers might be there under one Head of Office (HoO)/ Head of the Department (HoD)
10. Once the sanction checker is created, approved (2nd level approval) and activated, only then he/she can create sanction maker under him/her.
11. Editing of details of Sanctioning Authority (other than Name of Ministry, Controller Code, PAO Code, DDO Code & Sanction Authority Code) will be done by the Drawing and Disbursing Officer (DDO) in PFMS and approved by the PAO, If required.
12. The example of sanction header being entered could be as under:

Government of India (Header 1)
Ministry of Finance (Header 2)
Department of Expenditure (Header 3)
O/o Controller General of Accounts (Header 4)
E-Block, GPO Complex, (Header 5)
INA, New Delhi – 110023. (Header 6)