

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

File No. I-17008/6/2020/CGA/e-8128/187

Date:19/07/2024

**OFFICE MEMORANDUM**

**Sub:- Pan-India Roll out of electronic Bill System (e-bill) of Public Finance management System (PFMS) - reg**

This is in continuation of this office OM No. I-17008/6/2020/CGA/e-8128/230 dated 03.10.2022 regarding Pan-India Training cum Roll out plan for electronic Bill system (e-bill) of Public Finance Management System (PFMS) in financial year 2022-23". In this regard, it is intimated that electronic Bill (e-Bill) system has currently been rolled out in the PAOs in Ministries/Departments.

2. It is now proposed to roll out e-Bill module in the PAOs of Civil Ministries/Departments as per list at Annexure A with effect from 24<sup>th</sup> July, 2024. Keeping in view of Universal Roll out of ebill module, it is intimated that no more extension or exemption will be entertained in this regard. As e-bill is a new functionality in PFMS which is presently being rolled out only in non-cheque drawing DDOs of Pay and Accounts Offices (NCDDO to PAO), it requires new modalities which are reiterated as under:

**I. Codification of Sanctioning Authority (PD) in PFMS**:- Codification of Sanctioning Authority (PD Codification) is one of the pre-requisite of e-bill functionality. The sanctioning authorities of all the selected entities of e-bill needs to be codified. For this purpose, the "Sanctioning Authority Code creation form' (Annexed at B) needs to be filled up. Users may follow necessary instructions given at the back of form while filling and forwarding the said form. The process of generation of PD code in PFMS will be initiated by DDO and approved by PAO. Once the code is generated and approved by the competent authority (i.e. PAO), a system generated e-mail will be triggered at the email id of Sanctioning Authority as provided in the form and also to the concerned DDO. The details of PD code can also be checked from the CAM Reports->Masters->MST-04-Sanctioning Authority Code Details Report.

**II. Training of Users**:- In order to sensitize the user force for implementation of e-bill in non-cheque drawing DDOs of listed Pay and Accounts Offices in Annexure A, an **online training program on 24.07.2024** has been formalized for the users of PAOs, DDOS and PDs. The Link to join the scheduled online training will be given a day before the training day and will be e-mailed to the concerned CCAs/CAs & Nodal officers nominated by the Controller Offices. The nodal officers will in turn forward the link to the concerned Ministries/Deptt. and ensure that all the officials of Ministry/Deptt. office may receive the online training.

The concerned officials of your Ministry/Department may also be informed to attend the said online training. Vide circulation of this Office Memorandum may be ensured at Controller level and necessary communication may also be sent to HOD Authorized Users (Sanction Maker/Sanction Checker) and DDO's of the Ministries/Deptts for involving the concerned officials in the scheduled training.

III. **Checklist:** - For per-requisites of e-bill system viz. Hardware, software and other related requirement this office OM No. 15036/1/2023-CGA/e-12496/156 dated 28.05.2024 regarding "Compliance of completion of pre-requisite for eBill usage in PFMS.(Copy enclosed as Annexure C) may be referred to. Compliance of the same may be ensured at all the users' levels before beginning of the rollout of e-bill. A check list for monitoring the compliance to the pre-requisite for the e-bill implementation is enclosed for ready reference. Controllers are requested to monitor the compliance of the check list at their end.

IV **General Instructions for E-Bill:**- Keeping in view of e-bill being rolled out in your Ministry/Deptt, it is requested that OM No. TA-2-17002(01)/17/2020-TA-II/e-4426/154 dated 12/04/2023 may be referred for general instructions annexed with Standard Operating Procedure(SOP), Hardware requirements and process flow of E-Bill. (Copy Enclosed as Annexure D)

3. All Pr. CCAs/CCAs/CAs with independent charges are, therefore, requested to closely monitor the preparedness especially at the level of DDOs and Sanctioning Authorities (PD's) to begin roll out of e-bill in their Ministries/Deptts.

This issues with the approval of competent authority.

**Encl:- As above.**

*Hemant*  
18/7/2024

(Hemant Gupta)  
Asstt. Controller General of Accounts  
GIFMIS, PFMS Division.

To:-

1. Pr. Chief Controller of Accounts, M/o Home Affairs, Room No. 7, Heritage Building, 1st Floor, Major Dhyan Chand National Stadium, India Gate, New Delhi-110002
2. Pr. Chief Controller of Accounts, Ministry of Shipping and Ministry of Road Transport & Highways, Room No. 4, Ground Floor, I.D.A. Building, Jam Nagar House, New Delhi –110011
3. Chief Controller of Accounts, Ministry of Information and Broadcasting, Room No.-744, 7th Floor, 'A' Wing, Shastri Bhawan, New Delhi- 110001
4. Chief Controller of Accounts, Ministry of Electronics and information Technology, Jal Wing, Indra Paryavaran Bhawan, Jor Bag, New Delhi – 110003
5. Chief Controller of Accounts, Ministry of Housing & Urban Affairs, Ministry of Development of North Eastern Region, Room No.111, 'B' Wing, Nirman Bhawan, New Delhi – 110011

Copy for information to:

1. PPS to CGA, O/o CGA
2. PS to Addl.CGA(GIFMIS-PFMS), O/o CGA
3. PS to Joint CGA(PFMS-Roll Out/Admn), O/o CGA, Shjivaji Stadium, New Delhi.
4. Director (INGAF), New Delhi
5. Sr. AO(GIFMIS) for uploading the O.M. on CGA's Website.

Annexure "A"

List of PAO for Implementation of eBill w.e.f. 22.07.2024

Sl. No.	Cont. Code	Controller Name	PAO Code	PAO Name
1	020	Information & Broadcasting	028438	PAO(AIR), Kolkata
2	024	Road Transport & Highways	034862	RPAO(NH), Chandigarh
3	024	Road Transport & Highways	034975	PAO(NH), Jaipur
4	032	Information Technology	033195	PAO-NIC, Delhi
5	030	Ministry of Housing & Urban Affairs	043460	PAO(EZ), CPWD, Kolkata
6	030	Ministry of Housing & Urban Affairs	043144	PAO (NDZ) New Delhi
7	030	Ministry of Housing & Urban Affairs	043571	PAO (WZ) Mumbai
8	030	Ministry of Housing & Urban Affairs	043729	PAO (FZ) New Delhi
9	030	Ministry of Housing & Urban Affairs	043951	PAO (SZ) Chennai
10	030	Ministry of Housing & Urban Affairs	043335	PAO (NZ) New Delhi
11	018	Home Affairs	001755	PAO, CRPF, Jammu
12	018	Home Affairs	001756	PAO, CRPF, Kolkata
13	018	Home Affairs	001757	PAO, CRPF, Raipur
14	018	Home Affairs	001758	PAO, CRPF, Hyderabad
15	018	Home Affairs	002178	PAO, CRPF-1, Delhi
16	018	Home Affairs	003709	PAO, CRPF, Patna
17	018	Home Affairs	023408	IB, Shillong
18	018	Home Affairs	022878	IB, Delhi

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	

- \* 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 (2<sup>nd</sup> 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)

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

File No. I-15036/1/2023-CGA/e-12496/156

Date: 28/05/2024

**OFFICE MEMORANDUM**

**Subject:- Compliance of completion of pre-requisites for eBill usage in PFMS.**

In pursuance of the Digital India Initiative, a system was developed in the Public Financial Management System (PFMS) for the use in all Civil Ministries and Departments to enable end to end digital processing of bills and claims from vendors, suppliers, contractors and all other types of payees of Government. The launch of ebill system was announced in the budget speech of 2022-2023 and was launched by Hon'ble Finance Minister on 2<sup>nd</sup> March, 2022. Currently, it has been implemented across various PAOs in Civil Ministries/Departments.

Keeping in view the proposed universal roll out of e-bill for PAOs and for all types of payments, all PrCCAs/CCAs/CAs with independent charge are requested to review the compliance of the revised check list (enclosed) for eBill implementation with reference to this office OM No.I-15036/1/2023-CGA/12496/016 dated 02.04.2024 as pre-requisites for e-Bills usage in PFMS. It is requested that all pre-requisites may be arranged so as to enable universal roll out of e-bill module.

This issues with approval of Additional CGA.

**Encl: As Above.**

  
(Anupam Raj)  
Dy. CGA (GIFMIS-PFMS)

To:

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

Copy to:

1. PPS to CGA,
2. All Joint CGAs, PFMS Division
3. Sr. Accounts officer, GIFMIS, O/o CGA for uploading on the website of CGA



## Revised Check List for ebill implementation

To be indicated in respect of each sanctioning authority/DDO/PAO

Status as on :-

Controller Code & Description :-		
PAO Code & Description:-		
S.No	Particulars	Status
<b>Status in respect of each <u>sanctioning authority</u> office</b>		
1.	Total Number of sanctioning Authority Code opened as per CAM Reports→Master→MST-04-Sanctioning Authority Code Details.	
2.	Total number of sanctioning authorities/sanction Conveying authorities Registered as PD Checker in PFMS.	
3.	Total number of PD maker Registered in PFMS.	
4.	Whether <b>DSC</b> is available with all identified users going to work as <b>sanction maker</b> and <b>sanction checker</b> in respect of <b>each</b> sanctioning authority above?	
5.	Whether <b>document scanner</b> is available with <b>each</b> sanctioning authority indicated above?	
6.	Whether <b>minimum system requirement</b> (64 bit, 8GB RAM, Window 10 & above operating system, Microsoft Dot Net Framework 4.6.1. etc) is available in all the PCs from where ebill related activity is to be performed in respect of <b>each</b> user level viz. Sanction Maker & Sanction Checker.	
7.	Availability of moderate to high speed bandwidth broadband connection at each user level viz. Sanction Maker & Sanction Checker.	
<b>Status in respect of each <u>Drawing &amp; Disbursing Office (DDO)</u></b>		
8.	Total Number of DDO (Code Starting with 2).	
9.	Whether <b>DSC</b> is available with all the DDOs as indicated at above?	
10.	Whether <b>minimum system requirement</b> (64 bit, 8GB RAM, Window 10 & above operating system, Microsoft Dot Net Framework 4.6.1. etc) is available in all the PCs from where ebill related activity is to be performed in respect of <b>each</b> DDO indicated at 8 above?	
11.	Availability of moderate to high speed bandwidth broadband connection at each DDO.	
<b>Status in respect of each <u>Pay &amp; Accounts Office (PAO)</u></b>		
12.	Total number of users who are registered as Bill Distributor.	
13.	Total number of users who are registered as Bill Dealing hand (DH).	
14.	Total number of users who are registered as Assistant Accounts Officer (AAOs)	
15.	Total number of users who are registered as Pay and Accounts Officer (PAOs)	
16.	Whether <b>DSC</b> is available with all the dealing hands (DHs), Asstt Accounts Officers (AAOs) and Pay & Accounts Officer (PAOs)?	
17.	Whether <b>minimum system requirement</b> (64 bit, 8GB RAM, Window 10 & above operating system, Microsoft Dot Net Framework 4.6.1. etc) is available in all the PCs from where ebill related activity is to be performed in respect of all users viz. Bill Distributor/DH/AAP/PAO	
18.	Availability of moderate to high speed bandwidth broadband connection at all user levels viz. Bill Distributor/DH/AAP/PAO.	

Signature

Name:

Designation:

Date :

Phone :



No. I-15036/1/2023-CGA/12496/ 016  
Government of India  
Ministry of Finance,  
Department of Expenditure  
Office of the Controller General of Accounts  
PFMS -GIFMIS  
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3<sup>rd</sup> Floor, MLN Bhawan,  
'E' Block, GPO Complex, INA Colony  
New Delhi-110023  
Dated:02.04.2024

**Office Memorandum**

**Subject: Reiteration of the instructions related to pre-requisites for eBills Usage in PFMS.**


It has been observed that some field offices while making use of eBills module of PFMS for treasury operations, report the system to be slow and face issues with system responsiveness. This was particularly during the days leading up to the closure of FY 2023-24. In this regard, reference is drawn to pre-requisites for eBills usage issued vide OM number MF-I-17008/4 2020-CGA/153 dated 16.09.2021, reiterated vide OM No.1-17008/4 2021-CGA(8128)/376 dated 30.03.2022 and the Check list for eBill implementation circulated with the training links (copies enclosed).

2. It is once again requested to all Pr. CCAs / CCAs / CAs (IC) to please ensure that the computer systems being used by various users across Program Divisions, Drawing & Disbursing Offices and Pay & Accounts Offices are in line with minimum requirements for computer system configuration as prescribed by aforementioned OMs to avoid facing any performance issues in eBills.

3. Furthermore, it has also been noticed that the bandwidth of the internet connection being used for Treasury operations on PFMS by various Ministries / Departments are sub-optimal / shared across large number of users / used for buffering or other high bandwidth requirement tasks. In this regard, it is advisable for all treasury users operating eBills to ensure a moderate to high speed bandwidth broadband connection to avoid any performance issues on eBills.

• This issues with the approval of competent authority.

Enclosure(s) : As above

  
(Anupam Raj)  
Dy . CGA, PFMS Division,  
O/o CGA, Ministry of Finance

To-

1. All Pr CCAs / CCAs / CAs (IC) of all Ministries and departments

Copy to -

1. PPS to Finance Secretary and Secretary Expenditure
2. PPS to Controller General of Accounts
3. PPS to Additional CGA, PFMS
4. PPS to Additional Secretary PF-States, Department of Expenditure
5. All Joint CGAs . PFMS Division

**Ministry of Finance  
Department of Expenditure  
Controller General of Accounts  
GIFMIS (PFMS Division)**

Date: 30/03/2022

**OFFICE MEMORANDUM**

**Subject:** Implementation of e-bill module for end to end digitization of bill processing in PFMS.

**Reference:** This office OM No. MF-I-17008/4/2020-CGA/153 dated 16/09/2021 on the subject above. (Copy Attached).

It is planned to roll out e-Bill in all the Civil Ministries/Departments in the financial year 2022-23 in a phased manner. Currently, the pilot is running in 9 PAOs of selected Ministries and Departments.

2. The roll out of e-bill requires a set of pre-requisites. These are detailed below :-

**A. Hardware Requirements:-****I System Related**

- (i) Computers 64 bit with Windows 10 and above operating system.
- (ii) Minimum 8 GB RAM and i3 processor, AMD Ryzen 3 or similar
- (iii) Microsoft Dot Net Framework 4.6.1 in every system where PFMS is operated
- (iv) Window DSC Utility (to be downloaded from PFMS & installed on all systems).

**II Document Scanner:** The document scanner should be capable of scanning **at least 72 dpi resolution** and should be able to support the page sizes required to be uploaded in e-bill with the following attributes.

	If its only text (irrespective of colour)	If the pdf document is combination of image and text	If the pdf document contains only image to be printed
Preferred dpi of PDF document	<b>72 dpi</b>	100-150 dpi (for computer digital screen display)	Minimum 300 dpi
Estimated number of pages covered in <b>2 MB</b> document	<b>200 pages</b> approx	5-10 pages	1-2 pages

The system requires upload of scanned invoices/claims by vendors/suppliers on PFMS through digital signature. However, an option of upload by HoD Authorized (Sanction Maker) user is also configured in the system. Necessary communication in this regard to HoD Authorized (Sanction Maker) users of respective Ministry/Department may also be sent.

III. **Digital Signature Certificates (DSC):-** The DSCs can be of same specification as used currently by various PAOs on PFMS. The users already having DSC need not procure the same again. In e-bill model, DSC shall be required for the following users -

- (a) Claimant
- (b) HoD Authorized (Sanction Maker)
- (c) HoD Authorized (Sanction Checker)
- (d) DDO
- (e) NCDDO
- (f) CDDO- Maker, Checker and Admin
- (g) NCDDO attached to CDDO – Maker, checker and Admin
- (h) One each for Dealing hand, AAO, PAO, Signatory-1 and Signatory-2
- (i) One each for Pr.AO – Dealing hand, Pr.AO-AAO, Pr.AO (for Inter Government Adjustment Advice purpose).

Digital signatures may be obtained from **the Certifying Authority, authorized by the Controller of Certifying Authority of India-<https://cca.gov.in/>**. The OM No. V-12025/1/2021-PFMS/Cyber Security/CN-6609/2781-2834 dated 16/09/2021 and subsequent corrigendum V-12025/1/2021-PFMS/Cyber Security/CN-6609/4630-83 dated 27/10/2021 may also be referred in this regard. (copy enclosed)

In addition to above the facility of e-signing to the vendors is also being provided in e-Bill Module.

IV. **Codification of Program Division in PFMS:-**In lines of PAO Codes and DDO Codes in accounting organization, authorized HOD users are also required to be codified. The detailed guidelines for the codification process are being issued separately.

3. **General Instructions for E-Bill Pilot:-** Keeping in view of the proposed rollout out as above, OM No. TA-2-17002(01)/17/2020-TA-II/(e-4426)/39 dated 01/02/2022 may also be referred for general instructions annexed with Standard Operating Procedure(SOP), Hardware requirements and process flow of E-Bill.
4. **Training:-** This office shall hold comprehensive training in the new e-bill process for all types of users in INGAF/RTCs etc. The calendar in this regard shall be communicated soon. It may be ensured that all concerned officials attend the training.
5. All Pr. CCAs/CCAs/CAs with independent charges are, therefore, requested to complete the preparatory work as indicated above and arrange for the readiness to begin pilot roll out in their respective PAOs. They are requested to closely review the preparedness at the level of DDOs and PDs. The communication regarding the selection of PAOs shall be issued soon.

This issues with the approval of Additional CGA (PFMS).

**Encl:- As Above**



(Anupam Raj)

Assistant Controller General of Accounts,  
GIFMIS, PFMS Division

To

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

**Copy for information to:-**

1. All Additional CGAs , O/o CGA (including PFMS)
2. All Joint CGAs, O/o CGA (including PFMS)
3. All Dy CGAs, O/o CGA (including PFMS)
4. PPS to CGA
5. Sr AO, GIFMIS (to upload on CGA website)



(Anupam Raj)  
Assistant Controller General of Accounts,  
GIFMIS, PFMS Division

No.-MF-I-17008/4/2020-CGA/153

Ministry of Finance  
 Department of expenditure  
 Controller General of Accounts  
 GIFMIS (PFMS Division)

Date: ~~14~~-09-2021

16

**OFFICE MEMORANDUM****Subject: Implementation of e-bill module in PFMS.**

The undersigned is directed to refer to the subject above and state that a module (e-bill) for end to end digitisation of bill processing is under development and would be rolled out soon. The new system would entail processing of digital form of bills/claims from the HoD Authorized user up to PAO users.

2. The roll out of the e - bill module would require following activities to be completed in all field accounting units:

1. **Codification of Program Division in PFMS:** TA Section has circulated an OM No. TA-2-17002(01)/15/2020-TA-CGA/368 Dated 19th April 2021 in this regard. The requisite information sought by this OM may be provided and Pr. AOs may coordinate with TA Section to ensure completion of the codification for respective Ministry/Department.
2. **Procurement of Hardware and Digital signature:** The system requires upload of scanned invoices/claims by vendors/suppliers on PFMS through digital signature. However, an option of upload by HoD Authorized (Sanction Maker) user is also configured in the system. Accordingly, the HoD Authorized (Sanction Maker) user would require a good quality scanners for this purpose. Necessary communication in this regard to HoD Authorized (Sanction Maker) user of respective Ministry/Department may be sent. Digital Signature Certificates (DSC) shall be required for the following users
  - I. HoD Authorized (Sanction Maker)
  - II. HoD Authorized (Sanction Checker)
  - III. DDO
    1. NCDDO
    2. CDDO- Maker, Checker and Admin
    3. NCDDO attached to CDDO - Maker, checker and Admin
  - IV. One each for Dealing hand, AAO, PAO
  - V. One each for Pr.AO - Dealing hand, Pr.AO-AAO, Pr.AO (for Inter Government Adjustment Advice purpose)

The DSCs can be of same specification as used currently by various PAOs on PFMS. It should be as per guidelines of MEITY. The users already having DSC need not procure the same again.

42495/2021/CGA. You are requested to arrange for completion of the preparatory work as indicated above.

This issues with the approval of Additional CGA (PFMS).



Anupam Raj, ICAS  
Assistant Controller General of Accounts,  
GIFMIS, PFMS Division

To.

1. All Pr CCAs / CCAs/ CAs (IC)

Copy for information to

1. All Additional CGAs , O/o CGA (including PFMS)
2. All Joint CGAs, O/o CGA (including PFMS)
3. All Dy CGAs, O/o CGA (including PFMS)
4. PPS to CGA
5. Sr AO, GIFMIS (to upload on CGA website)

...  
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

...

**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.

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