

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

F. No. I-17008/2/2023-ITD-CGA/e-12639/ 290

Dated- 27/09/2024

**Office Memorandum**

**Sub- Implementation of e-LoA (Letter of Authority) functionality under e-bill - reg.**

The undersigned is directed to refer to the subject above and state that in further extension of the e-bill functionality, the Letter of Authorisation (LoA) mode has also been brought into this ambit. The e-LoA module of the e-bill shall enable completely paperless mode of issuing LoA and has following broad features:

- a. **The flow of LoA flow shall be completely paperless wherein e-LoA pdf shall be generated in PFMS along with PFMS generated LoA number,**
  - b. **Introduction of PD Maker and PD Checker functionality,**
  - c. **Generation of Pass orders/ Return orders which will be Digitally signed by the users in PFMS,**
  - d. **E- Documents storage provision in PFMS.**
2. User Manual/ Standard Operating Procedure (SoP) of the e-LOA module is attached herewith for the detail operational details about the e-LoA functionality.
3. Further, an online training session shall be organized for the users of Program Division and Accounting formations of the Ministries and Union Territories (UTs) without Legislature in coordination with INGAF. The schedule of the training is attached. Link for the said training program will be shared by INGAF shortly.
4. All the Pr. CCAs/ CCAs/ CAs with independent charge, are requested to take necessary action to implement the eLoA functionality of PFMS. For any clarification/query in this regard the helpdesk e-mail [pao2000@nic.in](mailto:pao2000@nic.in) , Nos. 011-24665410/11 may be contacted.

This issues with the approval of competent authority.

Encl.: As above.



**(Anupam Raj)  
Deputy Controller General of Accounts  
GIFMIS, O/o CGA**

To-

1. All the Pr. CCAs/ CCAs/ CAs with independent charge of all Civil Ministries/Departments
2. All UTs with Legislature
3. Sr. AO (GIFMIS), O/o CGA for uploading on CGA website.

Copy to-

1. PPS to CGA, O/o CGA
2. PS to Addl. CGA (PFMS), O/o CGA
3. PS to Jt. CGA (PFMS), O/o CGA

**Training Programme-**

| <b>Phase- I</b>                                    |                        |  |  |
|--|------------------------|--|--|
| <b>Date- 07.10.2024, Time- 10.30 AM to 1.30 PM</b> |                        |  |  |
| <b>Sl. No.</b>                                     | <b>Controller Code</b> | <b>Controller Name</b>                         | <b>Users</b>                                       |
|  | 001                    | AGRICULTURE                                    | PD users of<br>Ministry/ Deptt<br>and Pr. AO users |
|  | 002                    | WATER RESOURCES                                |  |
|  | 003                    | CONSUMER AFFAIRS AND PUBLIC DISTRIBUTION       |  |
|  | 004                    | RURAL DEVELOPMENT                              |  |
|  | 005                    | FERTILIZERS                                    |  |
|  | 006                    | COMMERCE                                       |  |
|  | 007                    | HIGHER EDUCATION                               |  |
|  | 008                    | SCHOOL EDUCATION AND LITERACY                  |  |
|  | 009                    | SOCIAL JUSTICE & EMPOWERMENT                   |  |
|  | 010                    | POWER  |  |
|  | 011                    | COAL   |  |
|  | 012                    | TRIBAL AFFAIRS                                 |  |
|  | 013                    | EXPENDITURE                                    |  |
|  | 014                    | ECONOMIC AFFAIRS                               |  |
|  | 015                    | AID, ACCOUNTS & AUDIT                          |  |
|  | 016                    | REVENUE  |  |
|  | 017                    | HEALTH & FAMILY WELFARE                        |  |
|  | 018                    | HOME AFFAIRS                                   |  |
|  | 019                    | INDUSTRY                                       |  |
|  | 020                    | INFORMATION & BROADCASTING                     |  |
|  | 021                    | LABOUR & EMPLOYMENT                            |  |
|  | 022                    | LAW & JUSTICE                                  |  |
|  | 023                    | PLANNING STATISTICS AND PROGRAM IMPLEMENTATION |  |
|  | 024                    | ROAD TRANSPORT & HIGHWAYS                      |  |
|  | 025                    | STEEL  |  |

| <b>Phase- II</b>                                   |                        |                            |   |
|--|------------------------|----------------------------|---|
| <b>Date- 08.10.2024, Time- 10.30 AM to 1.30 PM</b> |                        |                            |   |
| <b>Sl. No.</b>                                     | <b>Controller Code</b> | <b>Controller Name</b>     | <b>Users</b>  |
|  | 026                    | MINES                      | PD users of<br>Ministry/ Deptt<br>and Pr. AO<br>users |
|  | 027                    | SUPPLY                     |   |
|  | 028                    | CULTURE                    |   |
|  | 029                    | CIVIL AVIATION & TOURISM   |   |
|  | 030                    | HOUSING AND URBAN AFFAIRS  |   |
|  | 031                    | ATOMIC ENERGY              |   |
|  | 032                    | INFORMATION TECHNOLOGY     |   |
|  | 033                    | PRESIDENT'S SECRETARIAT    |   |
|  | 034                    | PPG&P                      |   |
|  | 035                    | CBEC                       |   |
|  | 036                    | CBDT                       |   |
|  | 037                    | SCIENCE & TECHNOLOGY       |   |
|  | 038                    | SPACE                      |   |
|  | 040                    | LOK SABHA                  |   |
|  | 041                    | RAJYA SABHA                |   |
|  | 044                    | YOUTH AFFAIRS & SPORTS     |   |
|  | 047                    | WOMEN & CHILD DEVELOPMENT  |   |
|  | 078                    | EXTERNAL AFFAIRS           |   |
|  | 079                    | ENVIRONMENT & FORESTS      |   |
|  | 080                    | FOOD PROCESSING INDUSTRIES |   |
|  | 081                    | EARTH SCIENCES             |   |

| Phase- III                                  |                 |                                      |  |
|---|-----------------|--------------------------------------|--|
| Date- 09.10.2024, Time- 10.30 AM to 1.30 PM |                 |                                      |  |
| Sl. No.                                     | Controller Code | Controller Name                      | Users  |
|   | 082             | CPAO                                 | PD users of Ministry/ Deptt and Pr. AO users |
|   | 083             | PHARMA & CHEMICALS                   |  |
|   | 084             | ELECTION COMMISSION                  |  |
|   | 086             | CORPORATE AFFAIRS                    |  |
|   | 088             | SHIPPING                             |  |
|   | 089             | PANCHAYATI RAJ                       |  |
|   | 090             | DISINVESTMENTS                       |  |
|   | 091             | OVERSEAS INDIAN AFFAIRS              |  |
|   | 092             | MINORITY AFFAIRS                     |  |
|   | 093             | PETROLEUM & NATURAL GAS              |  |
|   | 095             | TELECOMMUNICATIONS                   |  |
|   | 098             | DONER                                |  |
|   | 115             | DRINKING WATER & SANITATION          |  |
|   | 116             | DEPT OF FINANCIAL SERVICES           |  |
|   | 117             | SKILL DEVELOPMENT & ENTREPRENEURSHIP |  |
|   | 118             | FISHERIES ANMAL HUSBANDRY & DAIRYING |  |
|   | 121             | DEPT OF PUBLIC ENTERPRISES           |  |
|   | 122             | MINISTRY OF COOPERATION              |  |
|   | 123             | TEXTILES                             |  |
|   | 124             | DEPT OF PHARMACEUTICALS              |  |

| <b>Phase- IV- UTs without Legislature</b>          |                        |                        |   |
|--|------------------------|------------------------|---|
| <b>Date- 10.10.2024, Time- 10.30 AM to 1.30 PM</b> |                        |                        |   |
| <b>Sl. No.</b>                                     | <b>Controller Code</b> | <b>Controller Name</b> | <b>Users</b>  |
|  | 085                    | UT LAKSHADWEEP         | PD users of<br>Ministry/<br>Deptt and Pr.<br>AO users |
|  | 119                    | UT LADAKH              |   |
|  | 075                    | UT ANDAMAN & NICOBAR   |   |
|  | 120                    | UT OF DNH & DD         |   |
|  | 051                    | UT CHANDIGARH          |   |