

**No.G.25014/MF.CGA/IAD/4/2020/  
Government of India  
M/o Finance, D/o Expenditure  
Office of Controller General of Accounts**

19<sup>th</sup>  
Dated May 2020

**OFFICE MEMORANDUM**

**Subject: Report and Guidelines for bills passed during Covid-19 and system security protocol for Work from Home (WFH)**

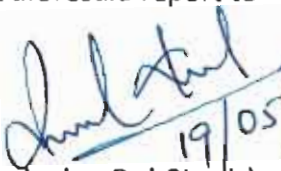
In continuation of this office Office Memorandum (OM) No. 3(2)/TA-II/2020/173 dated 8.4.2020 and OM of even No. 174 dated 8.4.2020 wherein guidelines regarding smooth payment function by PAOs/CDDOs and enabling them to work from home on PFMS have been issued by the Office of Controller General of Accounts

2. As per guidelines issued by the aforesaid OMs, Pay and Accounts Office (PAO) may reconcile sanction order received from Programme Division, format A and B and electronic bill received on official email and PFMS respectively from DDO and necessary per-check of the bills shall be conducted at DH/AAO/PAO level without original bill. All above payments made shall be subject to 100 percent post check by the concerned PAO once the situation has normalized and ink-signed original bill received from DDOs.

3. The DyCA / CA / CCA / Pr CCA of the concerned ministry shall reconcile the consolidated list of all payments made in format given at Proforma -II, with the Systems Group o/o CGA, every month to ensure that no payment which does not figure in the list provided by them, has been processed through system . A copy of reconciled statement shall be sent IAD along with a certificate stating that "all the bills having tag of WFH Protocol have been received in hard copy as well and subjected to post check".

4. Guidelines for post check of bills passed during Covid-19 as enclosed with this OM may be followed for proper maintenance of record of aforesaid period and preparing necessary reports as required.

5. All Pr CCAs/CCAs/CAs (I/c) are, therefore, requested to bring these guidelines to notice of PAOs under their control immediately and requested to submit aforesaid report to this office within stipulated time.

  
19/05/2020  
(Narinder Pal Singh)

Assistant Controller General of Accounts

TO,

1. ALL PRINCIPAL CCA/CCA/CA (I/c) OF ALL CIVIL MINISTRIES
2. Sr AO (ITD), Office of CGA for uploading on CGAs website.

## PROFORMA - I

REPORT REGARDING BILL PASSED DURING COVID-19 WITHOUT PRESENTING ORIGINAL BILL BY DDOs TO PAOs/CDDOs AS PER INSTRUCTIONS ISSUED BY CGAs OM NO. 3(2)/TA-II/2020/173 DATED 8.4.2020 AND OM OF EVEN NO. 174 DATED 8.4.2020

NAME OF MINISTRY

SNO.	NAME OF PAO	OPENING BALANCE (CLOSING BALANCE OF PREVIOUS REPORT)	BILL RECEIVED DURING THE MONTH	TOTAL BILLS (3+4)	BILLS RETURNED DURING THE MONTH	TOTAL BILLS PASSED (5-6)	ORIGINAL BILLS RECEIVED AND PRE-CHECKED AND ENCLOSED WITH BILL PASSED	CLOSING BALANCE WHICH ORIGINAL BILLS TO BE RECEIVED FROM DDO (7-8)	REMARKS
1	2	3	4	5	6	7	8	9	10

- NOTE: 1. Opening balance of April 2020 report is nil.  
 2. Bill received during the month duly tallied with daily consolidate report received from DDO in format B, electronic bills received in PMFS, scanned copy of sanction received from Program Division and bill abstract in format A.

Certify that information is correct and compiled from information received from all PAO offices.  
 SR AO/ACA/DCA

## PROFORMA - II

Consolidated list of all payments made during the month of .....,20

S. No.	Bill No.	Gross Amount	Net Amount	Date of Payment
1	2	3	4	5

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF EXPENDITURE  
OFFICE OF CONTROLLER GENERAL OF ACCOUNTS**

**GUIDELINES FOR POST-CHECK OF BILLS PASSED DURING COVID-19 AS  
PER OM No. 3(2)/TA-II/2020/173-174 dated 8.4.2020 WHILE DOING WORK  
FROM HOME (WFH)**

Office of CGA has issued guidelines regarding roles of PFMS users vide OM No. 3(2)/TA-II/2020/174 dated 8.4.2020 and required relaxation in Central Government Accounts (Receipt and Payment) Rules 1983 vide OM of even No. 173 dated 8.4.2020 for ensuring payment by PAOs/CDDOs and enable them to work from home. In addition to above guidelines PAO should also be careful in making payments and adhere to the following instructions so that reconciliation of these payments may be smoothly carried out and excess payment could be avoided.

1. PAO will receive a scanned copy of signed sanction order by authorized signatory from Programme Division, a scanned copy of bill abstract (in format A) duly signed by the DDO and a consolidated detail of bills (in format B) preferred at the end of each day through their e-Office/Official e-mail (@gov.in, @nic.in).
2. After receiving the consolidated detail of bills (in format B) from DDO, PAO shall verify that all sanction order, bill abstract (in format A) and consolidated detail of bills (in format B) received from authorized officials/DDOs under its payment control. Sanction order is in favour of designated PAO and copy of sanction order be also marked to DDO under its payment control.
3. PAO shall check the consolidated report (in format B) and forward the e-mail received from Programme Division/DDO in respect of relevant sanction order, bill abstract (in format A) and consolidated report to AAO and dealing hand.
4. If there is any discrepancy in aforesaid documents, same may be intimated to the concerned DDOs/Programme Division on urgent basis through e-Office/Official e-mail and reconciled on day to day basis.
5. Dealing hand user shall accept bill and allow the system to generate a token number only for those bills whose abstract of bill (in format A), sanction order and consolidated report have been received by PAO through e-mail. Dealing hand should also save the bill format in soft copy from PFMS after generation of token number as a record to enable post check of the bills.
6. Dealing hand should then make bill wise set of a soft copy which will consist of sanction order, bill abstract (in format A) and bill from PFMS. This set will be treated as bill for further processing for making payment through PFMS subject to submission of ink-signed bill at later stage.
7. After making the set, dealing hand should create a separate folder of e-bill register to be maintained by PAO and make an entry into it and mark it as "ink-signed bill not received (OBNR)" for the purpose of differentiating these

bills from ordinary bills. These bills shall also be matched with the information in report on expenditure control from PFMS.

8. Necessary pre-check of bills shall be conducted at dealing hand/AAO/PAO level. These bills should be kept date wise and DDO wise in separate folders. A monthly summary of all such bills in the format enclosed will be forwarded by the concerned Dy. CA/CA/CCA/Pr. CCA to the O/o CGA on or before 15th of following month.
9. Post-check of all such bills should be done by respective PAO as and when Ink-signed bill along with ink-signed sanction order and other original documents are received. The PAO will carry out all checks required as per Civil Accounts Manual for pre check of Bills, extant rules, and other instructions or guidelines issued by the Government in this regard. Observations, if any will be brought to the notice of the Dy.CA/CA/CCA/Pr. CCA and to the respective DDO and programme division for necessary corrective action. A consolidated report of the post check done by the PAO will be forwarded by the Dy.CA/CA/CCA/Pr. CCA to the O/o CGA.
10. When original bill (Ink-signed) received at later stage from DDO concerned, PAO should ensure that these bills received are stamped with Not for Payment. Further PAO should make 100% post-check and ensure that details of ink-signed original bill and information earlier received with e-bill (including consolidated report and scanned sanction order) is duly tallied at least for the following fields.
  - a. Bill Number
  - b. Head of Account
  - c. Gross Payment Amount
  - d. Payee wise Net Payment Amount
  - e. Sum of all net Payments
  - f. Deductions item wise and amount wise
  - g. Sum of all deductions
  - h. Comparison of mandate form and Account Details of all Payments
  - i. Comparison of all deductions and total of deductions
  - j. Comparison of abstract as per e-bill with abstract as per ink-signed bill
  - k. Comparison of appropriation as per ink-signed bill with e-bill.
  - l. Generation of exception as to whether there is any payment for which ink-signed bill has not been received from authorized signatory and verification of the same with specimen signature for both sanction as well as bill
  - m. Checking of ink signed bills for correctness and conformity to all extent rule.

- n. Further it may also be ensured that all certificates required for making payment on bills/vouchers are duly endorsed with original ink-signed and payment made to concerned vendor whose original vouchers enclosed with the bills. TDS as per Income Tax Act and TDS under GST as applicable is deducted from the bill.
  - o. The PAO will carry out all checks required as per Civil Accounts Manual for pre check of Bills, extant rules, and other instructions or guidelines issued by the Government in this regard.
11. If there is any recovery/excess payment noticed, same may be intimated to DDO concerned for immediate recovery. A separate file for this purpose may be maintained for compliance.
  12. After satisfaction of the PAO that original bills (Ink-signed) are complete in all respects, all the vouchers/papers attached with ink-signed bills may be cancelled with stamp as "PAID AND CANCELLED". After 100 percent post check, ink-signed bills are also to be attached with earlier documents which are to be treated as bills while making payment as mentioned in S No. 8.
  13. All guidelines issued by CGA OM No. 3(2)/TA-II/2020/174 dated 8.4.2020 and vide OM of even No. 173 dated 8.4.2020 should be strictly followed.
  14. Record of all these bills should be maintained separately and same may be available as and when required by Internal Audit, IAD of Office of CGA, Statutory Audit, etc.
  15. On receipt of original bills with supporting documents, it shall be ensured by PAOs that the necessary entries are invariably made in the Bill Diary Register, Expenditure-cum-Control Registers and the other registers, ledgers and BROADSHEETS maintained as per Civil Accounts Manual for various categories of bills.
  16. After satisfaction of PAO that original bill received from DDO is in order in all respect, PAO should make following endorsement on every original bill. This certificate should be signed by dealing hand, AAO and PAO who passed the bill on PFMS.

This bill was passed on ..... by generating token no. .... for Rs. .... (in words.....) through WFH (PFMS) during Covid-19 and now original bill received is in order.

17. While passing bill by PAO, it may be ensured that correct option should be chosen/clicked on the basis the data of bills has been verified i.e. "physical bill verified" and "scanned copy verified" is available on PFMS portal.
18. If any official of PAO suspects that bills did not travel through NIC/ non-NIC IP address authorized by NIC, same may be intimated to ITD, O/o CGA under intimation to their Pr. Accounts Office immediately.