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Ministry of Finance  
Department of Expenditure  
Office of the Controller General of Accounts  
IT-Division  
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3<sup>rd</sup>

Office Memorandum

**Sub: Process flow of Reconsolidation of monthly account of PAO in PFMS.**

As on date PFMS is functional in 480 PAOs for all payments, including DBT payment. Various users viz Program Division (PDs), Drawing and Disbursing Officer (DDOs), Pay & Accounts Officer (PAOs) etc. are doing their daily transactions through PFMS portal.

A new functionality in PFMS for "Reconsolidation of Monthly Account of PAO" is developed through which, the already consolidated account of PAO can be edited and reconsolidated for submission. A detailed process flow in this regard is attached herewith for the guidance of the users.

All the PAOs and PrAOs may be intimated about the development of the above functionality.

This issues with the approval of Competent Authority.



**Sr. Accounts officer  
(ITD)**

Copy to:-

1. All Pr.CCAs/CCAs/CAs with independent charge through uploading on this O.M. on CGA website.
2. All PAOs through uploading on this O.M. on CGA website.
3. Sr.AO (DAMA), O/o CGA
4. PS to Jt. CGA (ITD), O/o CGA
5. Sr.AO (ITD) for uploading of this O.M. on CGA website and user manual in other Books Manual and Forms under Publications.

**PROCESS FLOW OF RECONSOLIDATION OF MONTHLY  
ACCOUNT OF PAO AS PER THE INTERIM FUNCTIONALITY BEING  
DEVELOPED IN PFMS.**

**Purpose:** As per the existing system there is no flow to modify the already consolidated account in PFMS by the PAO. The same is being demanded by the users. Accordingly, an interim functionality is being developed for this purpose. The full and final functionality in this regard will be developed after migration of e-lekha to PFMS.

**Roles and Responsibilities of different stake holders**

**Principal Accounts Office:** The Pr.A.O. level users in PFMS will initiate the request in PFMS for reconsolidation of last consolidated account of the selected PAO. The said request will be initiated only after deletion the said PAOs account in elekha by the Pr.A.O.. After initiation of request, the Pr.A.O. will approach the ITD section for approving/rejecting the said request.

**ITD, O/o CGA: ITD section:** ITD section will accept or reject the reconsolidation request received from the Pr.A.O. Reasons for rejection needs to be indicated. Before accepting the request, cross verification needs to be done from e-lekha to ensure that the respective account of the concerned PAO is deleted in e-lekha.

**Further, before submitting the monthly accounts to CGA office, it is the duty of the Principal Accounts Office to ensure that the modified/correct account of the PAO is available in e-lekha. For this purpose the classified abstract report of e-lekha and PFMS could be matched.**

**Pay & Accounts Office users:** Once the reconsolidation request is accepted by ITD, PAO can then proceed with carrying out the correction, entering the left instruments etc in PFMS in the usual manner. After completion of corrections, consolidation needs to be done again in the usual manner.

In addition to above, PAO also needs to ensure that the correct account is reflected in e-lekha. For this purpose the classified abstract report of e-lekha and PFMS may be matched.