F.No.TA-2/03002(01)/2/2020-TA-II/371
Government of India
Ministry of Finance
Department of Expenditure
Office of the Controller General of Accounts
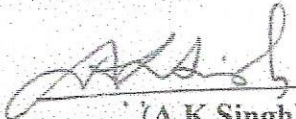(*TA-II Section*)

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New Delhi,
Dated: 20.04.2021

OFFICE MEMORANDUM

Subject: Guidelines regarding System Security Protocol for Work From Home (WFH) operations and role of PFMS users viz. Program Division, DDO and PAO/CDDO -reg.

In continuation of this Office OM No.TA-2/03002(01)/5/2021-TA-II/370 dated 20.4.2021 regarding relaxation in Central Government Account (Receipt and Payment) Rules, 1983 for ensuring smooth payments by PAOs/CDDOs and enabling them to Work From Home (WFH), the following guidelines are issued.

2.   The guidelines regarding the role of users viz. authorized signatory (Program Division), DDO and PAO/CDDO in this arrangements are given in **Annexure I.**

3.   The system security protocols for work from home operation of PFMS PAO/CDDO module are given in **Annexure II.**

4.   Simultaneously,on the Receipt side, all Pr.CCAs/CCAs/CAs(IC) shall advise Ministries/Departments to use NTRP to timely deposit all money due to Government of India.

(A K Singh)
Deputy Controller General of Accounts

To

1. All Secretaries of Ministries/ Departments of Government of India
2. All Financial Advisors of Ministries/ Departments of Government of India
3. All Pr. CCAS/CCAs/ CAs (IC) of Ministries/ Departments of Government of India
4. All Addl. CGAs/Jt. CGAs/ Dy. CGAs of office of CGA
5. DG, Government Accounts, Office of Comptroller & Auditor General of India
6. Office Copy

Copy for information to:

1. Secretary (Expenditure)
2. Controller General of Accounts.
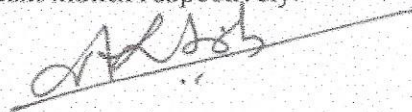
Sr. AO (ITD), o/o CGA - For uploading in cga website.

The role of authorized users of PFMS* (Program Division, DDO and PAO/CDDO); Additional requirements for Work From Home protocol

I.   Role of Program Division (PD):

i.   After ink-signing original sanction, a soft copy (PDF) of every sanction shall invariably be sent by the authorized signatory of Program Division to DDO, PAO/CDDO as well as Pr.CCA/CCA/CA(IC) as the case may be through e-Office/ official **e-mail (@gov.in, @nic.in)**.

II.   Role of DDO in PFMS:

i.   After ink-signing original bills, DDO shall submit the bill through the PFMS electronically after logging in into the system through his system ID as per the existing protocol.

ii.   DDO shall ensure that he has signed the pay order on every voucher attached with the original ink-signed bill before submitting the bill to PAO/CDDO through PFMS. Once DDO submits the bill to PAO in PFMS*, it shall be treated that DDO has authorized the pay order in the system.

iii.   DDO shall prepare the bill abstract (**Format A**) and certify in respect of bill against the sanction presented through the electronic system in support of relevant claim. A scanned copy of abstract (Format A) of the physical bill is to be submitted to PAO through e-Office/official e-mail. DSC on the abstract is desirable.

iv.   DDOs will send details of bills preferred at the end of each day in **Format B** to the PAO. The PAO can check/verify and satisfy himself that there is no mismatch.

v.   The original ink-signed physical bill shall, however, be submitted by DDO to PAO at a later date (bill dates from 1st-14th and 15th -month end should reach PAO by 1st and 15th of the next month respectively.) with stamp of "**NOT FOR PAYMENT**" for post check and record. DDO may indicate the details of payment advice number and date so that PAO shall stamp the original ink-signed physical bill as "paid" and so cancelled. This physical bill will not in any situation be re-processed in the system.

vi.   It shall be the responsibility of Program Division and DDO to ensure that the same physical documents are not used for generating duplicate sanction or bill.

vii.   DDO shall submit the ink-signed original bills to PAO with a stamp of '**Bills processed under relaxation of RPR**' on fortnightly basis. i.e. Bill dates from 1st-14th and 15th -month end should reach PAO by 1st and 15th of the next month respectively.
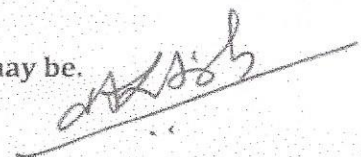
III. Role of PAO in PFMS:

i. At the time of 'log-in' by the user in PFMS for bill processing, the system shall ask the user to mark a tick: Whether the user is to process the bill under Work From Home protocol (Yes /No).

ii. A box: **'Bill Processed under relaxation of RPR'** (Yes/No) shall be provided in PFMS against each bill at PAO level for its marking. In case DH accepts the bill in PFMS based on the Abstract copy of the physical bill made available by DDO through email instead of original bill along with supporting vouchers and documents and the box should invariably be marked as **'Yes'** when PAO processes such bill for payment in PFMS. The onus for appropriate marking in the box in PFMS shall rest with PAO. PAO should, therefore, satisfy himself/ herself that the box is ticked correctly.

iii. Once the above check box will be checked the system shall mention the following certificate as accepted by PAO.

"I undertake the responsibility to check the physical bill against the bill processed under relaxation of RPR once it is received in PAO."

iv. PAO shall forward the e-mail received from DDO to AAO and Dealing Hand. The Dealing Hand (DH) user shall accept a bill and allow the system to generate a token only when the email has been received from DDO through PAO.

v. The DH, AAO and PAO shall check the abstract (**Format A**) of the bill made available by DDO through e-mail with reference to the sanction and keep the documents including **Format B** downloaded in a separate date-wise folder. These files shall be verified with reference to the receipt of the ink-signed original bills at a later stage.

vi. The necessary pre-checks of the bills shall be conducted at DH/AAO/PAO level.

vii. Based on the daily report from DDO, the PAO shall check/verify and satisfy himself that there is no mismatch of the total number of bills and total amount that he has preferred to the PAO on that day.

viii. The payments made shall be subject to 100 percent post-check by the concerned PAOs once the situation normalizes. Recoveries will be initiated by PAO wherever necessary.

viii. On receipt of ink-signed original bills from DDO with recording of **"NOT FOR PAYMENT"** at a later date, PAO shall record DV No and date. PAO shall complete the post checks in a time bound manner as decided by Pr.CCAs/CCAs/CA(IC). All PAOs will have to preserve the ink-signed original bills received for post check as per codal provisions.

ix. The review of sanctions as required in terms of para 4.4.3 of Civil Accounts Manual will be done by PAO and Pr.CCAs/CCAs/CAs(IC) as the case may be on PFMS/e-Office/e-mail.

x. PFMS shall provide a report for the purpose of monitoring the bills processed under RPR in the prescribed **format X.**

Note: * PFMS may be read as PFMS/ Other electronic system as the case may be.

ABSTRACT OF PHYSICAL BILL

Name of DDO:

DDO Code:

Sl. No.:   (It should be running serial number of submission of bills through email).

Date:

E-mail reference date: (It should be the date on which sanction was sent through email)
   (*Sl.No. 1-5 below should match with PFMS/ system generated numbers*)

1. Sanction No.:

2. Sanction Date:

3. Sanction Amount:

4. Bill No.:

5. Bill Date:

6. Grant No:

7. Accounting classification (15 digits):

8. Voted or Charged:

9. Description of Object Head:

10. Budget Provisions (in the case of withdrawal from CFI):

   Object Head: BE (2021-22)   Cumulative exp. including this bill:
                         Rs.   Rs.

11. Total deductions, if any:

12. Name of Beneficiary: (In case of multiple beneficiaries, a separate sheet be enclosed)

13. Bank Account No. of Beneficiary:

14. Net amount required for payment (4-11):

Certificate

1. The bank account numbers of beneficiary (ies) have been verified with reference to sanction/claim.

2. The undersigned is fully satisfied that the bill is in order. Any over payments made will be recovered or adjusted as the case may be.

3. DSC affixed/not affixed.

(Signature of DDO)
Name of DDO & Office

End of Day Summary

Name of DDO:

DDO Code:

Date:

Sl.No.	Bill No.	Bill Date	Amount	Date of payment (to be filled by PAO)
		End of Day Total		

Status Report on processing of bills under relaxation to RPR

Period: (daily or weekly/fortnightly/monthly From: To:)

Sl.No.	Controller Code	PAO Code	DDO Code	Bill No.	Bill Date	Amount	Date of payment	Date of receipt of original bill (to be filled manually)	Date of post-check done (to be filled manually)

System security protocols for work from home operation of PFMS treasury module:

1. All Pr.CCAs/CCAs/CAs(IC) will intimate to Office of CGA all user IDs of treasury users who have been authorized to Work From Home on the email id pao2000@nic.in, anupam.raj@gov.in, hsrivastava@gov.in in **Format C** within three days of issue of this OM.

2. PFMS is a web-based application with dual layer firewall embedded in the system and hence is accessible from any computer with an internet connection.

3. The various users of treasury module operating the PFMS may ensure that their computers are not infected by any malware or virus and must not visit any malicious websites using the computer on which they intend to operate PFMS.

4. The systemic flow for regular sanction processing is not being altered for treasury functions on PFMS and all levels would continue to work in the same hierarchy and work flow as they have been functioning under regular circumstances.

5. The users of the treasury module must be on watch for phishing websites and not try to search PFMS URL on search engines like Google, Bing, Yahoo etc but instead always type the PFMS URL in the browser https://pfms.nic.in

6. At all points of time each screen may be checked for a URL to mandatorily begin with https://pfms.nic.in/ for secured access to the system.

7. The users of the treasury module must be careful to not click on any unidentified or malicious emails or links on their computer which they intend to use for PFMS.

8. The users of the treasury module may ensure that the latest version of any anti-virus program or firewall is installed and up to date on their computers.

9. The users may ensure that the latest version of 'Java' is installed on their computers for digitally signing the sanction / bill / batch as applicable.

10. The rest of protocols for use of PFMS shall remain the same as under normal circumstances.

11. For any assistance relating to IT, Helpdesk may be approached at pao2000@nic.in.

12. The Work From Home protocol for PAOs shall be reviewed and overseen by Head of Accounting Organizations of Ministries/Departments.

Controller Code:

PAO Code:

Sl.No.	Name	Designation	PFMS user ID

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