

भारत सरकार
जल शक्ति मंत्रालय
जल संसाधन नदी विकास एवं गंगा संरक्षण
विभाग
केंद्रीय जल आयोग
सॉफ्टवेयरप्रबंधननिदेशालय



Government of India
Ministry of Jal Shakti
Dept. of Water Resources, RD&GR
Central Water Commission
Software Management Directorate

To

All DDOs/CDDOs
CWC HQ/Regional offices
Central Water Commission

Subject –Implementation of e-bill module for end to end digitization of Bill processing in PFMS-reg.

Ref:- Letter No.I-17008/4/2021-CGA(8128)/376 dated:-30 March, 2022.

Sir

With reference to above cited letter issued by Department of Expenditure, it has been planned to rollout e-Bill in all the Civil Ministries/Departments in the financial year 2022-23 in a phased manner. The details of the pre-requisites are mentioned in the referred letter.

In this regard, it is requested to ensure readiness to implement e-bill module this year to avoid last minute rush and delay in releasing regular payments.

This issue with the approval of director S M Dte.

Encl: As Above.

Yours Faithfully

(SFH Abidi)
Deputy Director

Copy to

1. PPS to CE (DSO), Sewa Bhawan New Delhi.
2. Secretary, CWC, Sewa Bhawan New Delhi
3. Director Finance, CWC, Sewa Bhawan New Delhi
4. PAO, CWC, Sewa Bhawan, New Delhi

छटवाँ तल(दक्षिण), सेवा भवन
राम कृष्ण पुरम, नई दिल्ली -110066
दूरभाष: 011-29583615,
ई मेल:smdte@nic.in
●जल संरक्षण-सुरक्षित भविष्य●



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E-mail: smdte@nic.in
●Conserve Water- Save Life●

226627/2022/SMDTE

Email

Director S M Dte

Implementation of e-bill Module for end to end digitisation of bill processing in PFMS - regarding.

From : PAO CWC <pao-cwc@nic.in>

Fri, May 06, 2022 03:43 PM

Subject : Implementation of e-bill Module for end to end digitisation of bill processing in PFMS - regarding. 1 attachment**To :** SFH Abidi AD <sfhabidi-cwc@nic.in>, Director S M Dte <smdte-cwc@nic.in>

Sir,

In connection with our discussions held with you on 06.05.2022 concerning completing preparatory work for the eBill Module of PFMS, I have been directed to inform you that the e-bill Module of PFMS may be rolled out in entire CWC very soon.

We would like to point out that the Phase II pilot program for the e-bill Module has already been launched in 24 ministries. As such, after the successful run of the pilot program, the e-bill Module may be rolled out across all other Ministries (including MoJS / Central Water Commission) very soon.

You will find attached herewith a detailed literature review on the subject matter for your kind information and action. We would appreciate it if you could please complete the preparatory work at CWC HQ and issue necessary instructions to all organization, field offices, and divisions for them to be ready to implement e-bill Module this year. This will avoid last minute rush and delay in releasing regular payments.

We will be informing you, as soon as possible, regarding the requirement of PAO (CWC) being the payment/expenditure control authority and accounting authority of Central Water Commission. You are also requested to work out the requirements of CWC Headquarters, accordingly.

Kindly treat this with the **Highest Priority**.

Regards

AAO (Compilation)
Pay & Accounts Office
Central Water Commission
Code – 001872 (002 WR)

226627/2022/SMDTE



Ebill376dt30032022.pdf

1 MB

No.-I-17008/4/2021-CGA(8128)/376
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	72 dpi	100-150 dpi (for computer digital screen display)	Minimum 300 dpi
Estimated number of pages covered in 2 MB document	200 pages 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.

22605/2002/CSADTE

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)

Government of India
Ministry of Finance
Dept. of Expenditure
Controller General of Accounts
Public Financial Management System (HQ)

3rd Floor Shivaji Stadium Annexe-
New Delhi-110001

Dated: - 16 /09/2021

OFFICE MEMORANDUM

It has been noticed that several entities using EAT/DBT module of PFMS have enrolled DSCs which are not procured from the Certifying Authority, authorized by the Controller of Certifying Authority of India.

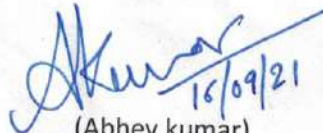
2. A reference is invited on the clause 6(2) published in Gazette notification dated 25/08/2015-Digital signatures (End entity) Rule 2015 issued by Ministry of Communication & Information Technology clearly says that **'The Public key certificate of the Certifying Authorities shall be used to verify the authenticity of the digital signature certificates issued to the subscribers.'**

3. In view of the above, following has been decided that: -

- a) **For existing Users -PAOs**, having DSC enrolled with Non- CCA India are advised to procure the certified DSC from the empaneled vendors and enrolled with the PFMS by **08/10/2021**. Thereafter, non- compliant DSCs would be deactivated in PFMS.
- b) **For existing Users-Agencies**, all such Non CCA, India DSCs will be deactivated with immediate effect with the directions to procure certified DSCs immediately for resuming payment functions.

4. Secondly, it came to notice that, at PFMS portal, interface having utility to perform DSC operations are being done by using operating system windows-7 and Internet explorer. The window-7 is long back discontinued and internet explorer is also discontinued by the popular browsers owing to security risk. In order to disabled the weak cypher suits in PFMS production environment, users working on Windows 7 are advised to upgrade with Window 10 or above for security purposes. The deadline for upgrading the Window 10 by all users shall be **15/10/2021**.

This issues with the approval of the Competent Authority.


(Abhey kumar)
ACGA(PFMS)

Copy to: -

- 1) PPS to CGA, O/o CGA, M/o Finance
- 2) PS to Addl CGA, PFMS Division
- 3) All Pr.CCAs /CCAs/CA (I/C) of all Ministries/Departments for timely compliance.
- 4) PS to Jt.CGAs (EL/RR/CV/HS/SS)
- 5) DDG NIC, PFMS
- 6) All SrTD /TD, NIC, PFMS Division
- 7) All DyCGAs/ACGAs/ACAs of PFMS Division
- 8) SrAO PFMS/ITD for uploading on PFMS/CGA website.

No- V-12025/1/2021-PFMS/Cyber Security/CN-6609/4630-83

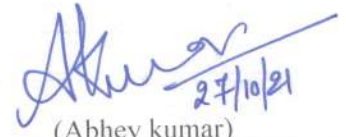
Government of India
Ministry of Finance
Dept. of Expenditure
Controller General of Accounts
Public Financial Management System (HQ)

3rd Floor Shivaji Stadium Annexe
New Delhi-110001
Dated: 27.10.2021

CORRIGENDUM

In continuation of Office Memorandum vide even No.2781-2834 dated 16.09.2021 (copy enclosed), it is intimated that the new browser neutral utility for DSC also requires a 64-bit system and does not work on systems with 32-bit processor. As such, all users are hereby advised to ensure their computers/systems have a 64-bit processor, on or before 14th November 2021, failing which they will not be able to access any PFMS application which requires DSC authentication.

This issues with the approval of the Competent Authority.


(Abhey kumar)
ACGA (PFMS)

Copy to: -

1. PPS to CGA, O/o CGA, M/o Finance
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7. All Dy.CGAs/ACGAs/ACAs of PFMS Division
8. SrAO PFMS/ITD for uploading on PFMS/CGA website

226454/2022/SMDTE
42430/2021/PFMS

No- V-12025/1/2021-PFMS/Cyber Security/CN-6609/2781-2836

Government of India
Ministry of Finance
Dept. of Expenditure
Controller General of Accounts
Public Financial Management System (HQ)

3rd Floor Shivaji Stadium Annexe-
New Delhi-110001
Dated: - 16/09/2021

OFFICE MEMORANDUM

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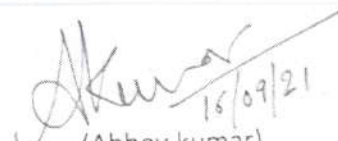
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This issues with the approval of the Competent Authority.


(Abhey kumar)
ACGA(PFMS)

Copy to: -

- 1) PPS to CGA, O/o CGA, M/o Finance
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- 3) All Pr.CCAs /CCAs/CA (I/C) of all Ministries/Departments for timely compliance.
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- 5) DDG NIC, PFMS
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- 8) SrAO PFMS/ITD for uploading on PFMS/CGA website.

TA-2-17002(01)/17/2020-TA-II/(e-4426)/39

Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts
Mahalekha Niyantak Bhawan, E Block, INA

...

New Delhi,
Dated: 1/2/.2022

OFFICE MEMORANDUM

Subject: General instructions for introduction of End-to-End electronic processing of claim and bill through PFMS in selected PAOs of Central Civil Ministries/Departments on pilot basis-reg.

In line with the digitization of Government processes, Central Government has decided to introduce 'e-bill system' in Central Ministries/Departments for End-to-End digital processing and payments of claims/invoices received from claimants like vendors/agencies/government employees, developed in PFMS of the Office of CGA. PFMS is the payment platform managed by Department of Expenditure, Ministry of Finance through the Office of CGA for use of PAOs/DDOs of Central Ministries/Departments. The new system involves a Business Process Re-engineering (BPR) by leveraging the Information Technology in Central Government system to transform entire payment process in the paperless concept. The e-bill system aims to reduce the payment cycle time and enhance transparency and efficiency in Government payment system. It is a citizen centric approach in which the physical interface between claimants and Government authorities responsible for receiving and processing claims will be minimized.

2. In order to achieve the above objective, the following procedures are now being prescribed by this Office for processing e-claim, e-sanction and e-bill through PFMS for payment and accounting by the selected PAOs/CDDOs of Central Government in the e-bill system during **pilot-run**:-

(i) A unique e-claim reference number(CRN) will be generated in PFMS against which e-claim will be submitted by the claimant/Sanction Maker. For each claimant there will be a unique login ID in the PFMS system. The existing bill formats of CGA(R&P) Rules have been duly revised in order to capture the particulars of claims and key elements of supporting documents of claimant. 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.

(ii) There will be two level in preparation of financial sanction (Sanction Maker/Sanction Checker) in PFMS. An official who is authorised by Head of Department(HOD) or Head of Division in the Ministry/Department to convey sanction of the competent authority shall be designated as Sanction Checker

in PFMS. After taking prior approval of the competent authority for making payment, the Sanction Checker being the authorised signatory will generate the financial e-sanction in PFMS which will be digitally signed.

(iii) e-sanction duly digitally signed by Sanction Checker along with e-Claim duly digitally/e-signed and supporting attachments will be on auto receive mode at DDO user concerned for generation of e-Bill after making statutory deductions including TDS as applicable. DDO will submit digitally signed e-bill to PAO/CDDO for conduct of pre-check and making payment to the claimant.

(iv) 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.

(v) After online pre-check of all relevant documents, PAO/CDDO shall debit the Government Account releasing the corresponding payment through PFMS to be credited into the bank account of the claimant. In case of return of e-bill if necessary by PAO/CDDO, it should be made online with all queries/discrepancies/reasons for rejections indicated therein to the DDO for the needful corrections at their end.

(vi) SMS alerts shall be sent to the claimant to inform about the payment against his/her claim.

(vii) It will be the responsibilities of users of PFMS viz. Sanction Maker, Sanction Checker, DDO and PAO to check the authenticity of the supporting documents with the e-claim, e-sanction and e-bill.

(viii) In terms of the provisions of the IT Act, 2000 as amended from time to time digitally signed online documents submitted/generated on PFMS shall be treated at par with ink-signed documents for processing and releasing payment to the claimant and no ink signed paper/documents shall be demanded/insisted by PAO.

(ix) A Document Management System has been made part of the e-bill system for storage of the all Electronic documents (e-claim, invoice, supporting vouchers, e-sanction, e-bill, pass order etc.) flowing into the e-bill system. The documents will be suitably indexed and can be retrieved by the assigned users at any stage for the purpose of post check, audit and any other requirement. The DMS will have necessary archival framework and the period of the storage of documents shall be as per the extant norms. All documents in electronic form shall be available to PAO in a structured file in PFMS. During pilot run, PAOs shall satisfy themselves the availability of electronic documents in PFMS in periodical intervals.

(x) A comprehensive Standard Operating Procedure(SOP) for the pilot is enclosed (**Annexure I**) for processing claim, sanction and bill in electronic mode through PFMS for strict compliance. The hardware and other pre-requisite for all type of users selected for pilot run in Ministries/Departments for implementation of e-bill system are indicated in **Annexure II**.

3. 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, digital supporting documents of e-claim, e-sanction and e-bill without the requirement of physical papers. The provisions contained in CGA (R&P) Rules, 1983 for requirement of ink-signed documents shall be deemed to have been relaxed for preferring digitally signed documents by DDO through e-bill system in PFMS to PAO/CDDO for payment under pilot run.

4. The e-bill system will be introduced initially in the selected PAOs of the Ministries/Departments (list enclosed). **The date for introduction of pilot run in the selected PAOs shall be notified separately.** Learning and impediments identified during the course of the pilot run will be used to enhance Rules/procedures/system to make it more user friendly.

5. During pilot-run, Pr.CCAs/CCAs/CAs of the selected PAOs will have close watch through their Internal Audit Wing on the entire process of the new system and satisfy themselves about all necessary and security measures relating to payment processing. In case field offices feel any issues they shall report the same to O/o CGA for necessary action. Feedbacks may be shared with this office.

6 In-principle approval of the Secretary (Expenditure), Ministry of Finance has also been obtained on the e process flow for introduction of e-bill system in Central Government.

7. The rules relating to BPR are included in CGA(R&P) Rules (Revised) and Compendium of Instructions to RPR. R&P Rules (revised) is under process of necessary approvals/clearances for its notification.

8. This issues with the approval of Controller General of Accounts.



(Ashish Kr. Singh)

Dy. Controller General of Accounts(TA)

To

The Pr.CCA/CCA of the Ministries/Departments concerned

Copy for kind information to:

1. Finance Secretary & Secretary (Expenditure)
2. Secretaries of Ministries/Departments concerned.
3. Controller General of Accounts
4. Dy. Comptroller & Auditor General, O/o C&AG of India—with reference to their Office U.O. No.1115/GA-78/E-BILL/2021 dated 28th Oct,2021.
5. Addl. CGA (HR)/Addl. CGA (PFMS)/Addl. CGA (A&FR)
6. FAs of the Ministries/Departments concerned.

7. Jt.CGA (GIFMIS)—for issue of user manual for all type of users involved in the pilot run.
8. Director(Admn), Department of Expenditure, North Block, New Delhi.
9. Director(FCD), Department of Expenditure, Room No.503, Block-11,CGO Complex, New Delhi-110 003.



Dy. Controller General of Accounts(TA)

List of PAOs identified for pilot run of e-bill system

Sl. No.	Controller Name	Code	PAO Name
1	Expenditure	013	PAO(O/o CGA), New Delhi
2	Expenditure	013	PAO(PFMS), New Delhi
3	Home Affairs	018	PAO(Census), New Delhi
4	Steel	025	PAO(Steel), New Delhi
5	Information Technology	032	PAO(NIC), New Delhi
6	Science and Technology	037	PAO(DST), New Delhi
7	New and Renewable Energy	077	Pr.AO cum PAO(MNRE), New Delhi
8	Food Processing Industry	080	Pr.AO cum PAO(FPI), New Delhi
9	Chemicals and Petrochemicals	083	PAO(Pharmaceuticals), New Delhi

Annexure I

F.No.TA-2-17002(01)/17/2020-TA-II/(e-4426)
 Ministry of Finance
 Department of Expenditure
 Office of Controller General of Accounts
 Mahalekha Niyantrak Bhawan
 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 under pilot run-reg

As per the existing 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 bill formats contained in R&P Rules, 1983 have been duly revised in order to capture the information relating to claims and supporting documents of claimants. 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.

4. 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 (PAO or AAO or Dealing Hand), a new role for enforcement of FIFO logic at every level.
- b. Dealing Hand(Pre-check), AAO and PAO (Pre-check), PAO (Signatory).

4. The procedure for various stakeholders and their roles in the proposed 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 should write the e-claim No. generated against such physical claims received from the claimant on the top of it and be filed appropriately for the purpose of record. 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). Claimants shall write the CRN generated from PFMS over the physical supporting documents/sub-vouchers before scanning and uploading into PFMS. This shall prevent reuse of sub-vouchers for payments.
- viii. The claimant shall e-sign/digitally sign and generate the e-Claim. 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 e-signed 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). In addition to this Sanction Maker user can also upload one PDF of 2MB size while creating sanction against the e-claim.
- xii. On successful submission of e-claim after using DSC/e-sign, a unique e-Claim ID would be generated.
- xiii. PFMS shall send a system generated e-mail to claimants about full and final settlement of the claim on receipt of confirmation of payment from bank. 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. In order to prevent submission of duplicate or reuse of sub-vouchers for payments linked to the e-claims, SnM users will ensure 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. 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 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) will generate e-Sanction in PFMS after obtaining necessary financial sanction of the competent authority. HoO or any authorized officer to convey the sanction of the Head of Department(HoD) user in PFMS shall be the authorised signatory to convey the approval of the competent authority after obtaining necessary financial sanction in terms of Delegation of Financial Power Rules(DFPR). Sanction will be generated as per the uniform format. E- Sanction will be issued with the Sanction Checker(SnC) 's digital signature.
- iv. Multiple e-claims can be attached to a sanction to generate e-Sanction.

4.3 Procedure for generation of e-bill by DDO:

- i. After approval of e-sanction 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 e-Bill 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 ensure that he/she has mentioned the total admissible amount against every original supporting sub-vouchers attached to the e-claim before submitting to PAO/CDDO. The item wise indication of admissible amount is facilitated if it is a part of e-claim/e-Bill format like in RPR 23(HS/MA)-Medical claim etc. Information about claimed amount/passed amount may be made available in 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 mentioned by the claimant 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{instead of Rs. 500 at present} 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.
- 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.

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 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. 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 cheque in favour of the claimant. After digital signing 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.

4.5 Miscellaneous procedure relating to payments to be put in place 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.
- 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.
- 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 may also provide details of all payments made in r/o the claimant for a period (say Twelve months prior to the date of submission) for verification that the same claim has not been claimed in the past. Presently this is not covered in pilot. GIFMIS may explore the said facility to incorporate the same in the complete roll out of e-bill module.

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.

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.

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.

REQUIREMENT, PRE-REQUISITE & PROCESS FLOW OF E-BILL IN PFMS.**1. Requirements:****A. System Related**

- (i) **Upgradation** of all computers to **64 bit** and **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).

B. 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 ebill.

- (i) **Document Scanner** is required for Sanction/PD Maker-Its attributes are as under:

	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	72 dpi	100-150 dpi (for computer digital screen display)	Minimum 300 dpi
Estimated number of pages covered in 2 MB document	200 pages approx	5-10 pages	1-2pages

C. Digital Signature

- (i) **Digital signatures** (obtained from the Certifying Authority, authorized by the Controller of Certifying Authority of India-<https://cca.gov.in/>) for Claimant, Sanction Maker, Sanction Checker, DDO, DH, AAO, PAO, Signatory-1, Signatory-2.

2. New Users for e-bill

- A. SanctionPD Maker----->PD Checker(Creator & Approver)
 - B. Sanction/PD Checker---->DDO(Creator & Approver)----->PAO(2nd Level Approver)
 - C. Bill Distributor-->PAO(Creator & Approver)----->Pr.A.O.(2nd Level Approver)
 - D. Claimant-->Sanction/PD Maker(Creator & Approver)-->PD Checker(2nd Level Approver)
- ↓
- Vendor, Employee, Agency**

3. Step by Step Process Flow

- A. Sanction/PD Checker Creation.
 - B. Sanction/PD Maker Creation
 - C. Claimant Creation and its mapping with PD.
 - D. Claim Reference Number (CRN) generation (running serial number)
- OR** mapping of already created PD Maker/Checkers.
- By Claimant

Or by Sanction/PD Maker
- E. Claim creation in RPR etc w.r.t CRN & uploading of its supporting document.
 - F. Claim DSC/eSign by Claimant/Sanction Maker.

- G. Claim receiving by Sanction/PD Maker & entering efile No, date, sanction amount & Remarks.
- H. Sanction creation by Sanction/PD Maker with reference to CRN.
- I. Sanction forwarding by Sanction/PD Maker to PD Checker.
- J. Sanction approving and DSC by Sanction/PD Checker.
- K. Auto receiving at DDO, Deductions and ebill generation.
- L. Bill DSC by DDO.
- M. Auto receiving/token generation in Pay & Accounts Office.
- N. Bill distribution to specific (DHs) by bill distributor.
- O. Bill passing, DSC & forwarding to specific AAO by respective DHs (Through **FIFO**).
- P. Bill passing, DSC & forwarding to specific PAO by respective AAOs (Through **FIFO**).
- Q. Bill passing & DSC by PAO (Through **FIFO**).
- R. Batch preparation & DSC by Signatory-1.
- S. Batch DSC by Signatory-2, if any.

4. Returning Flow

- A. Bill returning by **Signatory-1 to DDO** with DSC on bill return memo.
- B. Batch returning by **Signatory-2 to Signatory-1** without DSC (for \Rightarrow 10 Lakh bill).
- C. Bill returning by **DDO to Sanction/PD Checker** with DSC.
- D. Sanction cancellation by Sanction/PD Checker without DSC.
- E. Upon cancellation of sanction, claim gets detached from sanction.
- F. Detached claim can be returned to claimant by Sanction/PD Maker or it can again be attached to a new sanction.

5. Pull Back Feature in PAO.

- A. Pull back feature is introduced centrally at Bill Distributor Level. In addition to that it is also introduced at respective levels too as explained below.
- B. Bill Distributor can pull back a bill from any level (DH, AAO, PAO) and can give it to another official of same level.
- C. DH and AAO can pull back a bill forwarded by them to AAO and PAO respectively and can given to another AAO and PAO.

6. Sanctions/Bills for which claims are not required:

- A. Pay bill
- B. NIL bill for NPS etc.
- C. Grants-in-Aid, Subsidy, Investment, Loans & Advances bill
- D. PAO-8
- E. Bill for withdrawal of retirement benefits.
- F. Bill for drawing charges on account of withdrawal from Contingency Fund.