

लोक वित्तीय प्रबंधन प्रणाली
PUBLIC FINANCIAL MANAGEMENT SYSTEM
Formerly Known As
CENTRAL PLAN SCHEME MONITORING SYSTEM

Fund Flow Monitoring through PFMS

महालेखानियंत्रक
O/o Controller General of Accounts
व्यय विभाग, वित्त मंत्रालय, भारत सरकार
Dept. of Expenditure, Ministry of Finance, Government of India

What is PFMS?

- Public Financial Management System (PFMS)
- *earlier known as Central Plan Scheme Monitoring System (CPSMS)*
- **PFMS** is a Central Sector Scheme of the Ministry of Finance
- *Implemented by the Office of the Controller General of Accounts (CGA)*
- *Technical support viz. application development, database administration, hosting of portal etc. is provided by NIC*

What is PFMS?

- envisages to **track the fund disbursement** from Govt. of India to various levels down below under all Schemes till the last level of utilization
- report **utilization** under these schemes at different levels of implementation
- on a **real time basis**

Objectives of PFMS

- **Monitoring of flow of funds** from Centre to the lowest level of implementation- both for fund flows to State Consolidated Funds & to Implementing Agencies.
- **Registration**, along with their **bank accounts**, of all agencies receiving funds - at all tiers of operation.
- **Payment to ultimate beneficiaries** through banking channel

Objectives of PFMS

- **Reduction of funds** in the agencies' bank accounts
- **“Just in time”** provision of funds to agencies, based on funds available.
- Capturing **component-wise expenditure** on real time basis at all tiers of implementation, including at **Panchayat and village levels**

Objectives of PFMS

- **Decision Support System (DSS)** to all levels of programme administration (Centre, State, District & Local Government, i.e. Panchayat / Municipality)
- **Enhance transparency & accountability** in public expenditure.
- **GIFMIS**

Who are using PFMS

Dept. of Expenditure as owner of project
O/o Controller General of Accounts as implementing Agency
Program Divisions in Ministries as Scheme Owner
PAO/DDOs as fund release and accounting entity
RBI as banker to the Centre and State governments
State Finance and other Departments to monitor the releases and float of funds
Treasuries payment units of state governments
Banks (including RRBs and Coop Banks)
Post Offices
National Payments Corporation of India, IDRBT as intermediaries in financial transaction settlement system
Scheme Implementing Agencies at all levels
Comptroller and Auditor General as external auditor
Beneficiaries to know complete view of benefits received by them

- After Defining Components and sub components on PFMS portal, users can make payments online by selecting components/sub-components.
- On the basis of transactions/expenditure in EAT module, Utilization certificates can be generated on PFMS portal and can be submitted digitally online or can be uploaded in PDF form by signing it physically.

Utilization Certificate

Against each sanction generated by Ministry / Dept. on PFMS, UC can be submitted by Implementing Agencies online.

It can be submitted electronically online by using digital signature

or

by uploading scanned copy of physically signed copy



Centre of Excellence in Wireless Technology

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Utilization Certificate

Sl. No.	Letter No. and date.	Amount (In Lakhs) Rs.
1	No. 13(3)/2012-CC&BT dated 01.10.2012 (1 st Instalment)	1,50,00,000.00
2	No. 13(3)/2012-CC&BT dated 15.03.2013 (2 nd Instalment Part 1)	1,12,68,580.00
3	No. 13(3)/2012-CC&BT dated 12.04.2013 (2 nd Instalment Part 2)	35,31,410.00
Total		298.00 Lakhs

Certified that out of Rs. 298.00 lakhs of grants-in-aid sanctioned during the years 2012-13 and 2013-14 in favour of CEWIT Under this Ministry/Department (Deity) Letter Nos. given in the margin and Rs Nil on account of unspent balance of the previous year, a sum of Rs.297.34 Lakhs has been utilized for the purpose of Next Generation (4G Advanced) Wireless Research – Phase III For which it was sanctioned and that the balance of Rs 0.66 remaining unutilized as on 31.10.2013, at the end of the year has been surrendered to Government vide No. , dated . It will be adjusted towards the grants-in-aid payable during the next year.


2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

3. It is further certified that neither any amount released for the purpose was kept in fixed deposit nor any interest accrued.

Kinds of checks exercised

1. Financial & Physical progress reported to DIT and PRSG periodically.
2. Grand in Aid is utilized only for 4G wireless research Phase III
3. Expenditure incurred for the project after competent authority's approval.
4. Chartered Accountant checked the expenses and certified.



Signature 
Designation: Hon. Director
Chief Investigator of the project.
Date: 04/11/2013

UC ID: 3502

SoP

- Identify the Schemes in which 1st level Agencies may use Expenditure-Advance-Transfer (EAT) Module of PFMS
- Identify Master Trainers for Training to the users of EAT Module in First Level IAs
- Identify all Implementing Agencies at all levels below 1st Level Agencies
- Ensure their registration on PFMS in respective hierarchy and their training for use of PFMS Modules
- Preparation of detailed Training Material for each Scheme for each level
- Draw Action Plans with consensus of the Secretary of the Ministry / Department Concerned

SoP

- 1st level agencies will be registered with Bank Account(s)/ without bank account as applicable by Programme Division (PD) of Central Govt. on PFMS portal.
- PD (Central Govt.) has to further approve the agencies after verifying the bank account details received from CBS interface and the details submitted by agencies on portal.
- The same has to be accepted on portal by Pr. Accounts Office (Pr.AO) on the receipt of Statement “Verification done” from PD forwarded by PAO.
- Later 1st level agencies will register the lower level/ Child Agencies through their own login under guidance of Program Division.

SoP (Cont.)

- The registered agencies will get ID and password in the registered email address.
- With their login two new users have to be created by agency admin(Maker and Checker).
- Maker creates payments file for child agencies/ beneficiaries and vendors.
- Payment file is further verified by Checker before sending it to bank.
- **The agencies which are already registered on PFMS for any schemes of GoI have to add new scheme(s) to be implemented and also select the funding agency.
- Agencies queries is to be managed by PD. PD will contact PFMS in case of technical queries after consolidation of similar nature of technical queries.

Thanks!

Pfms.nic.in