

INTRODUCTION OF PFMS

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लोक वित्तीय प्रबंधन प्रणाली
**PUBLIC FINANCIAL MANAGEMENT
SYSTEM**



महालेखान्नयंत्रक

O/o Controller General of Accounts

व्यधिगतिमंत्रस्य भस्स स्कर

Dept. of Expenditure, Ministry of Finance, Government of India



Public Financial Management System - PFMS

O/o Controller General of Accounts, Ministry of Finance

Login



As the Nation celebrates



Let us
SING THE
NATIONAL
ANTHEM

Participate Now



Today's Transactions

Count: 1,40,15,930
Amount (Crores): 11,989

What's New ?

FY 2023 - 24 Transactions

Count: 1,30,01,00,448
Amount (Crores):

₹ 52,272
PFMS Dashboard

Know your Payments

Track NSP Payments

Track DBT

Details

Get Login Details If Agency is already

registered
SNA Orders and Circulars [New]

Manage Registered Agency

Help Desk (helpdesk-pfms[at]gov[dot]in, 1800

PFMS

- The Public Financial Management System (PFMS)
- web-based online software application developed and implemented by the Controller General of Accounts (CGA),
- Department of Expenditure,
- Ministry of Finance,
- Government of India.

OBJECTIVE

- Effectiveness and economy in Public Finance Management through better cash management for Government transparency in public expenditure and real-time information on resource availability and utilization across schemes.
- The roll-out will also result in improved programme administration and management, reduction of float in the system, direct payment to beneficiaries and greater transparency and accountability in the use of public funds.

Objectives:

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

FUNCTIONS

- The primary function of PFMS today is to facilitate sound Public Financial Management System for Government of India
- Establishing an efficient fund flow system as well as a payment cum accounting network.
- PFMS provides various stakeholders with a real time, reliable and meaningful management information system and an effective decision support system, as part of the Digital India initiative of Government of India.

TREASURY

- PFMS has established interface with the treasury systems of all the 28 States and the 2 Union Territories with Legislatures.
- This facilitates exchange of data regarding budget, allocation and expenditure against the central transfer of funds for Centrally Sponsored Schemes of the Government of India.

INTEGRATION

- PFMS is integrated with the Core Banking system in the Country, and hence, has the unique capability to first validate the account before pushing online payments to almost every beneficiary/vendor.
- At present, PFMS has interface with the Core Banking System (CBS) of over 300 Banks, including all Public Sector Banks, all Regional Rural Banks, major private sector banks, Reserve Bank of India, India post and Cooperative Banks.
- Interface with the National Payments Corporation of India (NPCI) has also been developed that facilitates validation for Aadhaar-linked payments.

PAYMENT

- PFMS is also the channel for payment, accounting and reporting under Direct Benefit Transfer.
- As such, every Department/Ministry of Government of India transfers funds electronically to beneficiary (individual or institution) through PFMS.
- Further, State Governments and the Implementing Agencies transfer the cash components to beneficiaries through PFMS.

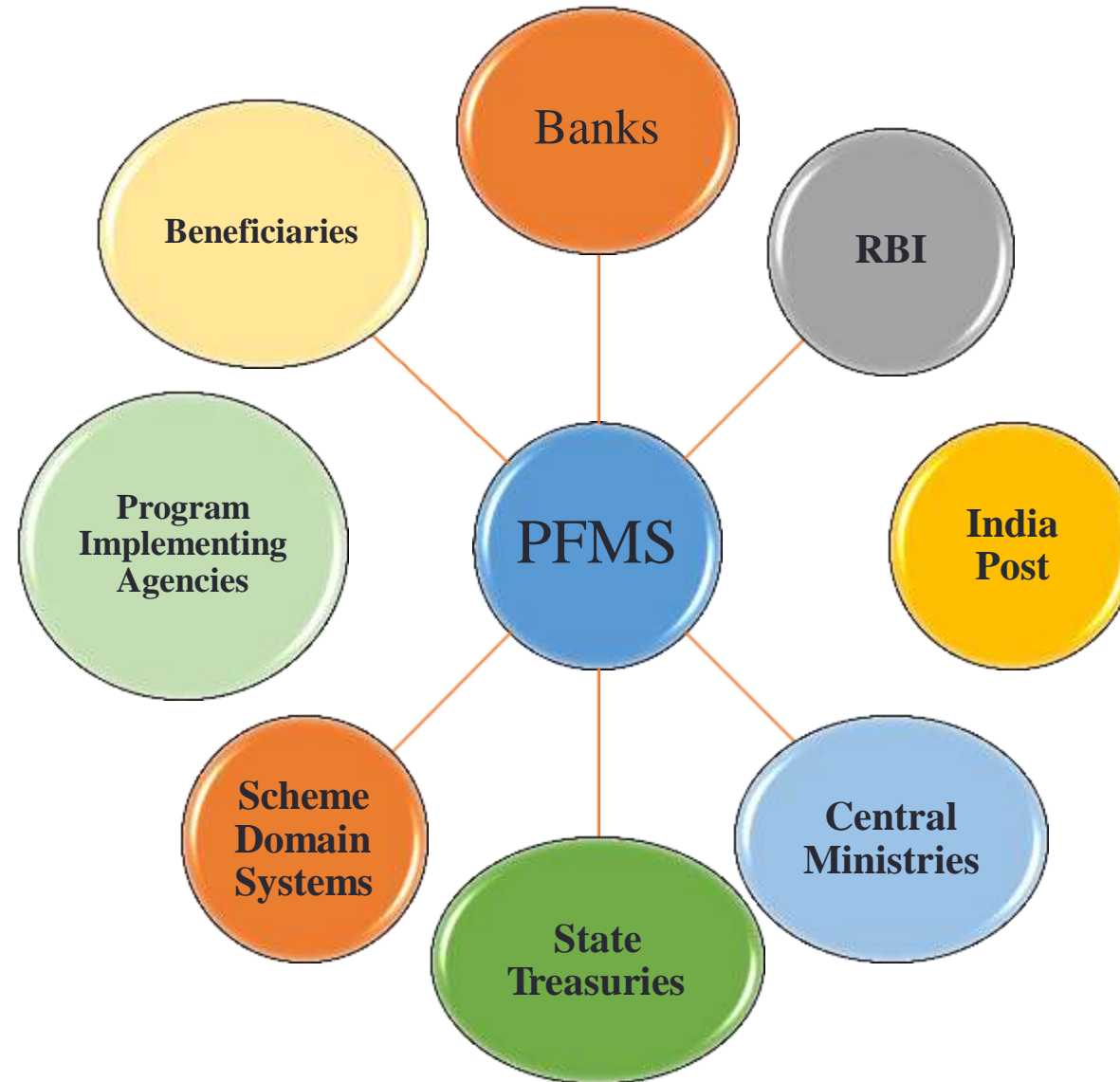
PERSONAL LOGIN IN PFMS

- For generation of Employee id, following personal information in respect of any employee is required to be entered on EIS:
- PAN NUMBER
- MOBILE NUMBER
- EMAIL ID

Once these information are entered on EIS, employee will receive a message on his registered mobile conveying him the username and password for his employee id.

- The username will be PAN Number and password will be date of birth in the format DDMMYY which can be changed after first login

PFMS – Financial network of stakeholders



PFMS MODULES

- EIS (EMPLOYEE INFORMATION SYSTEM)
- GeM (**Government e Marketplace**)
- Bhavishya (online Pension Sanction & Payment Tracking System)
- NTRP (Non Tax Receipts Portal)
- EAT (Expenditure , Advance & Transfer)
- SNA (Single Nodal Agency)
- E BILL (Introduced in PAO)
- PAO MODULE

PAO MODULE

- 1.USERS
- 2.BUDGET
- 3.DSC REGISTRATION
- 4.PRE-CHECK
- 5.GPF
- 6.PENSION
- 7.ACCOUNT
- 8.NPS Subscriber Registration Module
- 9.REPORTS

Registration

- Registration of Pr. Accounts Office
- Registration of Pay & Accounts Office
- Registration of Drawings & Disbursing
- Registration of Programme Division

List of Abbreviations

- CGA - Controller General of Accounts
- PD - Programme Division (Administrative Division)
- Pr. A.O- Principal Accounts Officer
- HOD - Head of Department
- HOO - Head of Office
- Maker - Denotes data entry operator/Dealing Hand
- CDDO - Cheque Drawing & Disbursing Officer
- NCDDO- Non Cheque Drawings & Disbursing officer
- PAO - Pay & Accounts Officer
- AAO - Assistant Accounts Officer
- DH - Dealing Hand

- DSC - Digital Signatory Certificate
- Checker- Signify approving authority
- Vendor - Denotes payee (To whom payment is to be made)

STEPS FOR IMPLEMENTATION OF PFMS

- All the users viz PD, DDO, PAO, AAO and DH have to get themselves registered on PFMS.
- Get the user's registration approved by respective approving authority
- Bank Account Configuration of PAO and its CDDOs:
- DDO wise allocation of Budget in Pay & Accounts Office:
- Digital Signature Enrolment
- Approval of Digital Signatures by Principal Accounts Office
- Signatory Configuration:
- Bill Passing in Pay & Accounts Office

Steps to be undertaken by PD User

- Registration of PD user and its approval by Drawing & Disbursing Officer.
- Mapping of PAO and DDO:
- Creation of new vendors:
- Mapping of already existing vendors on PFMS:
- Creation of Sanction by PD user:
- Approval of Sanction by PD User:

TYPE OF USERS:

Select Drawings & Disbursing Officer from the drop-down list.

1. Controller: Select Controller of your Ministry from drop down list. For example 010-POWER
2. PAO: Select PAO from drop down list. PAO is given along with code. For e.g. 013455-PAO (Sectt.), Ministry of Power, New Delhi.
3. The User has to select concerned PAO to whom bills will be presented. Wrong selection of PAO code will send the bill to wrong PAO
4. DDO: Select DDO from drop down list. DDO is given along with code. For e.g. 213456-Section Officer, Ministry of Energy, New Delhi.
5. The User has to select his own DDO code. (Note: The PAO and DDO code should be correct otherwise online bills will appear in other PAO)

APPROVAL OF PROGRAMME DIVISION USER BY DDO:

- The new PD User is to be approved by DDO.
- Once DDO approves the new PD user thereafter he cannot delete them.
- The approved users can only be 'enabled' or 'disabled'. However, Users details are editable.

APPROVED USER CAN LOGIN.

At first occasion PFMS portal asked him to change password. The User has to change the password. Multiple PD can be created.

BILL GENERATION:

- The sanction submitted by PD user will appear in sanction>>receive.
- To generate bills DDO has to first receive the sanction.
- The sanction can be received in bulk or one by one.
- The received sanction will appear in sanction>>generate bills.
- The bill generated by DDO will appear at DH level in Pay & Accounts Office users.
- The status of bill be shown as generated.
- DDO can make changes in the bill till it is not received by DH in Pay & Accounts Office. Once the bill is received by DH user in Pay & Accounts Office no modification can be done in that bill. The status will be shown as received by DH.

Budget Module

At the beginning of financial year, Pr. Accounts Office has to enter function head wise budget figure in accordance with Detailed Demands for Grants of the ministry. DH User in Principal Accounts Office first enters function head wise budget figure and then confirm it. The complete budget as per Detailed Demands for Grants of the ministry entered and confirmed by DH User is to be approved by Principal Accounts Officer

BUDGET (DDO WISE ALLOCATION)

E. Entry by DH User

F. Approval By PAO User

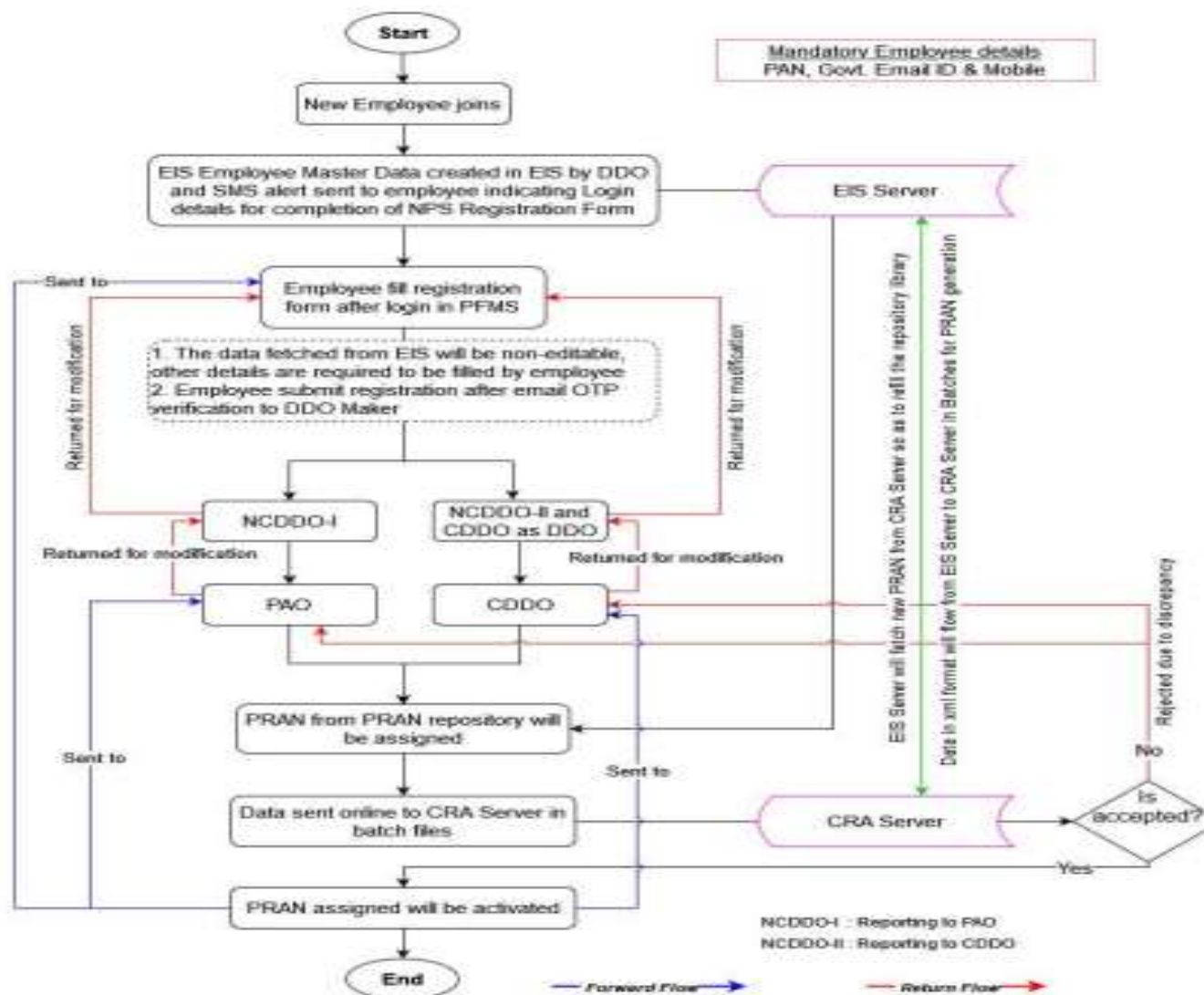
NPS Subscriber Registration Module for Online PRAN Generation

- **Stakeholders**

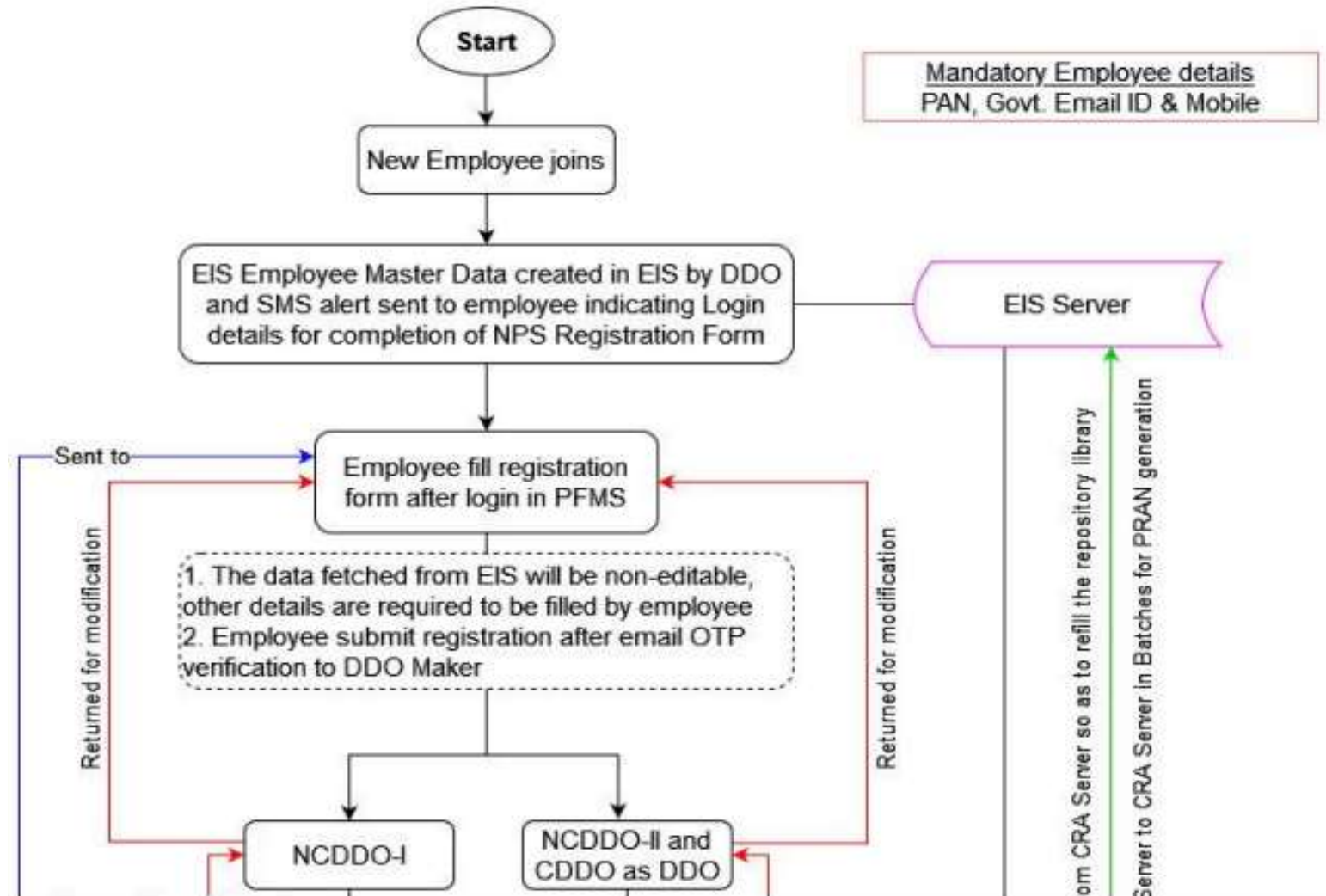
- i. Employee ii. DDO Maker iii. DDO Checker iv. PAO v. CDDO (Admin)
- vi. CRA-NSDL
- Process of PRAN Registration
- The process of NPS registration starts after creation of employee data by DDO in EIS.
- i. The EIS master-data is created in DDO and an alert regarding the User ID & a default password is sent to the newly recruited employee of the Central Government as soon as they join.
- NOTE: In case the employee login details are not available, they need to connect with the respective DDO and share the PAN No, Govt. Email ID, and mobile number to get the necessary updation done in EIS.
- ii. The Employee shall log in to the PFMS, enters the NPS module, and fill the NPS Subscriber Registration Form for PRAN generation.
- NOTE: In the form, some of the fields are auto-captured from EIS Data and are non-editable for the user while other fields are to be filled by the employee.

- iii. The duly filled-in form is submitted to DDO Maker.
- iv. The DDO Maker verifies the request and forwards it to DDO Checker.
- v. The DDO Checker cross-validates the request and forwards it to concerned PAO or CDDO (Admin), as the case may be
 - a. In case of Non-Cheque Drawing DDO (NCDDO-I), the DDO Checker will forward it to Pay & Accounts Officer (PAO Level).
 - b. In case of Non-Cheque Drawing DDO (NCDDO-II) attached to CDDO, DDO Checker will forward it to CDDO (DDO Admin – in PFMS). The DDO Checker of CDDO (working as DDO) will also forward the details to CDDO (DDO Admin) for its employees.
- vi. PAO/CDDO (Admin) after necessary checks, submits the request to CRA-NSDL for PRAN generation. A PRAN from PRAN repository is assigned to the employee immediately on submission of the form and saved in the system.
 - This data will be then sent to CRA-NSDL for activation of PRAN in batch files.
- vii. On receipt of batch files from EIS Server, CRA-NSDL checks and validates the data and activate the PRAN assigned to the employee and inform all stakeholders. However, in case of discrepancy in data, CRA-NSDL will intimate about the discrepancies to the stakeholder.

4. Process flow for Subscriber Registration Module (SRM)



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A. Employee Login

Online PRAN registration is available only for those employees whose country of birth is India. In case the country of birth is other than India PRAN registration is to be done offline (manually).

1. Launch the URL '<https://pfms.nic.in>' in the browser.
2. Click '**Login**'.



PFMS Home Page

On the PFMS homepage, click 'National Pension System → PRAN Registration' to launch the NPS "PRAN Registration" homepage.

Public Financial Management System-PFMS
U/a Controller General of Accounts, Ministry of Finance

Welcome: Amarjeet
User Type: Employee
Financial Year: 2021-2022

10:29:33 AM

[MOPF10000] Logout
Change Password

Home History
English

Home

PR Claim

National Pension System

Employee Info. System

PRAN Registration

PRAN Registration

The following table shows the summary of Agency according to status and type. To find out what a particular status means, click your mouse over the status name. To find the details of Agency in a status, click on the corresponding status.

Agency Bank Account Validation Status

Subscriber Home Page

BANK ACCOUNT & DSC

- Open an e-Payment Account with their e-focal point bank branch of accredited bank.
- (Note: E-Receipt account for NTRP and IAAA Account for more than 100 Crores may also be opened as per requirement)
- Two digital key of Class II type for two officers to act as Signatory I to sign all the payments irrespective of amount and Signatory II to sign the payment amounting to Rupees 10 lakhs and above, from any of the Certifying Authorities licenced by Controller of Certifying Authorities (available on website www.cca.gov.in under the link “Licensed CAs”).

Enrollment of Digital signature

- Login your Account at PFMS.
- Click Masters and under DSC Management click enroll DSC.
- Click Register Digital signature.
- Select Your Digital signature.
- Enter Password of your Digital signature.
- Your DSC enrol successful

PURPOSE OF DSC

- 1. PAYMENT
- 2. SUBMITTING ACCOUNT TO CCA
- 3. SIGNING ON E PPO

PAO User

- After successful login at PFMS portal, to request initiation for enrollment of DSC, PAO user shall select 'Enroll DSC' from 'DSC Management' under 'Masters' from main menu on left hand side

The screenshot displays the PFMS portal interface. At the top, the header includes the system name 'Public Financial Management System-PFMS' and the user's name 'paodpar'. The left sidebar contains a menu with 'Masters' highlighted. The main content area shows a tree view with 'DSC Management' and 'Enroll DSC' highlighted.

Menu Item	Sub-Item	Sub-Item
Masters	DSC Management	Enroll DSC
Bank	ADD PAO/CDDO Bank Account	Enrolled DSC
Register/ Track Issue	Details	

Digital Certificate Enrollment

- On the screen that follows, click 'Digital Certificate Enrollment' button on the screen. If DSC driver is not already installed in the machine, then use the hyperlink (in blue color) available on right hand side of the screen to download and install the driver. Similarly if the appropriate JAVA version is not installed in the machine as mentioned in the pre-requisites, then use the hyperlink available on the screen to download and install it.

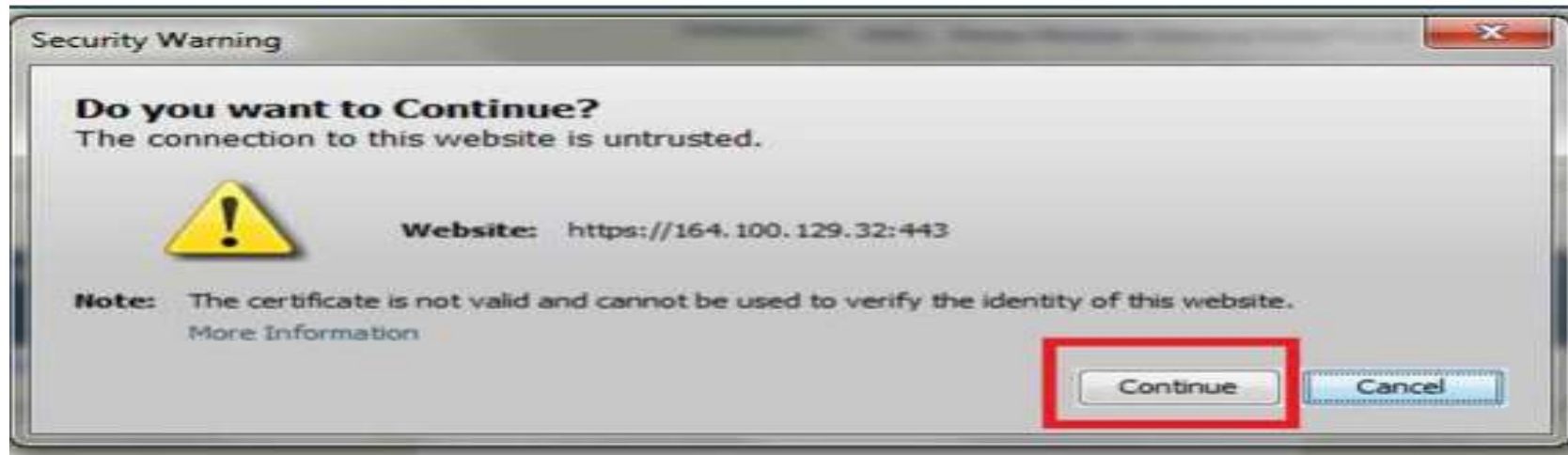
The screenshot displays the PFMS interface. At the top left, the logo of the Government of India is shown next to the text 'Public Financial Management System-PFMS' and 'D/o Controller General of Accounts, Ministry of Finance'. On the top right, user information is displayed: 'Welcome: DR. RAJENDU BENDRE', 'User Type: AGENT/DA', 'Agency: CIVIL SUPPLY/WARDHA', and 'Financial Year: 2015-2016'. A navigation menu on the left includes 'Home', 'Scholarship Management', 'BIL To Payments', 'MOPC', 'E-Payment', 'Health Module', 'Sanctions', and 'Reports'. The main content area is titled 'Digital Signature Enrollment' and contains the instruction: 'To enroll your certificate please attach your L10E Token. And click on following button:'. A red-bordered button labeled 'Digital Certificate Enrollment' is centered on the page. On the right side, there are two blue hyperlinks: 'To Download Digital Signature Installer click here' and 'To Download Java PlugIn click here'.

- After clicking 'Digital Certificate Enrollment' button, a pop-up selection screen will appear containing the list of certificates which are installed/connected with the computer. User shall select the desired certificate from dropdown list and click 'OK'.



Java Pop-ups on the screen

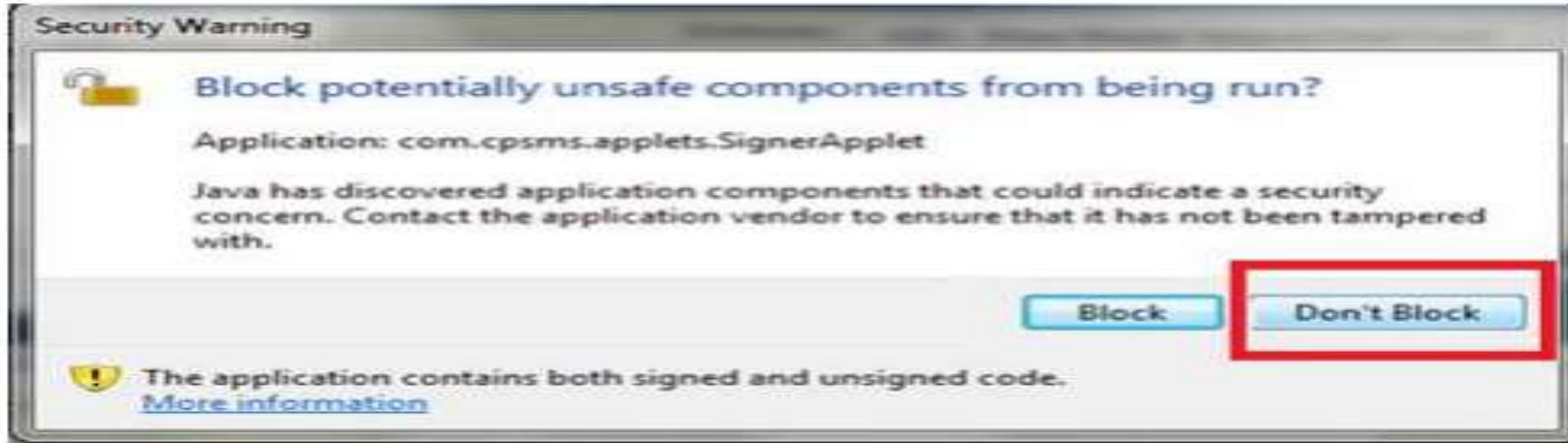
Java Pop-Up Screen 1



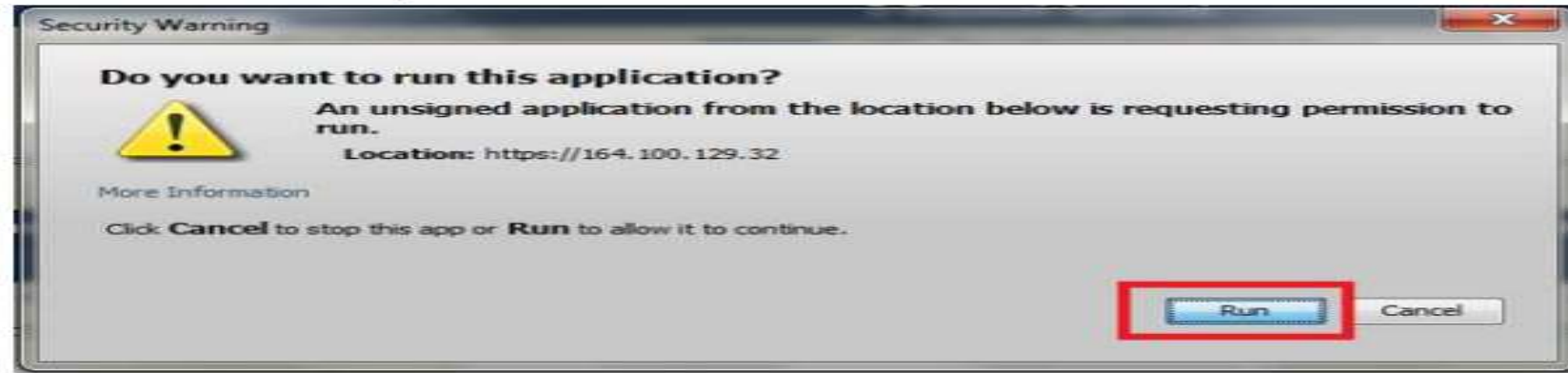
Java Pop-Up screen 2



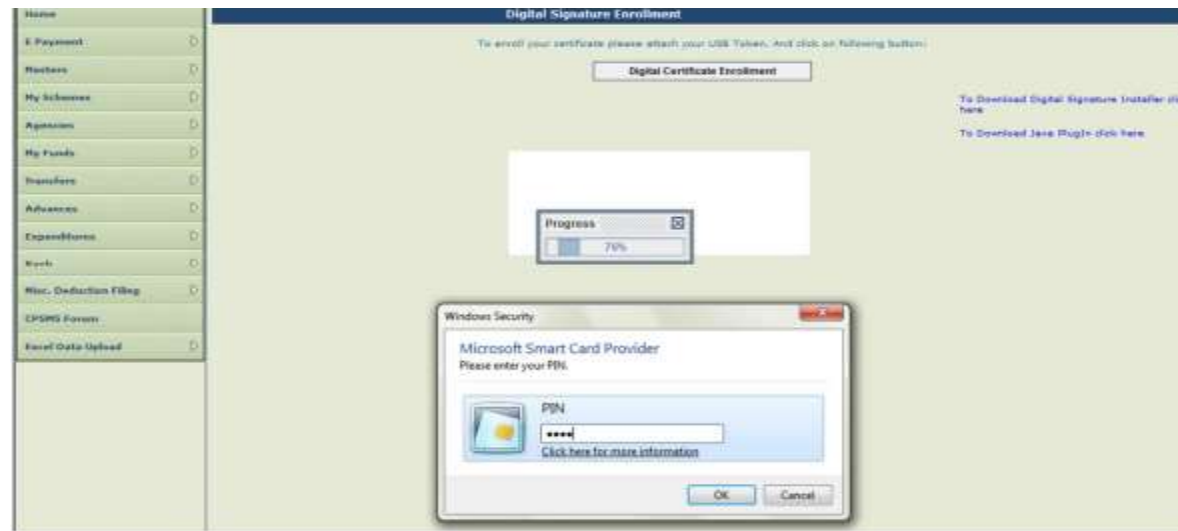
Java Pop-Up screen 3



Java Pop-Up screen 4



- After making selections for Java pop-up screens as presented above user shall enter valid PIN and click 'OK'.



- Message will be displayed on the screen once the PIN entered is validated i.e. 'Enrolled Successfully' message is displayed for successful PIN validation.



- After 5 minutes, user shall click 'View Certificate Details and Proceed For Enrollment' button to details for concerned digital certificate.



Figure 10: View Certificate Details

Signatory Configuration

- Signatory Configuration at PFMS portal is required to authenticate payments by configured signatories to ensure timely payments.
- This form can be operated at PAO user level only.
- PAO will go to “BANK” > “SIGNATORY CONFIGURATION”. –A screen will appear showing the activated e-payment account of PAO.

Signatory Configuration

Fund Advances	▷	
Scheme Allocation	▷	
Fund Expenditures	▷	
Bank	▷	Inter Bank Transfer ▷
Register/ Track Issue		Manage Invalid Accounts
Tax Deduction Filing	▷	Manage Inter Bank Transfer
Utilisation Certificate	▷	Enrol Account DSC
Accounting System Integration	▷	Reconciled Transactions
Bank Printing Templates	▷	Signatory Configuration



- Account/Book Report
- Home
- Account/Book
- CAM Reports
- Masters
- Budget
- Issue Master
- Account Code Directory
- Agency Master
- Schedule
- Section-Custom Fields
- Reports
- Agency Master Data
- Register/ Track Issue

Digital Signature

Serial Number: 40549F030C402047C2784F770F00
 Certificate Valid From: 17/12/2023 Certificate Valid Upto: 18/12/2024
 Enrollment Valid From: 17/12/2023 Enrollment Valid Upto: 18/12/2024
 Owners Name: (90330209-6178-6438-9004-49038F93247E)
 Owners Organization:
 Users Organization Unit:
 Issuer Organization:

Scheme	Purpose
BASIC RESEARCH AND DEVELOPMENT	Digitally sign for R&D
NSIC RESEARCH AND DEVELOPMENT	Digitally sign for R&D

Reason for Rejection:

Figure 09: DSC Profile

Approval of Digital Signatures

- Principal Accounts Office :
- Once the digital certificate is enrolled successfully, it is then available to the concerned approving authority for approval.

PROCEDURE FOR BILL PASSING.

PAY & ACCOUNTS OFFICE (DH, AAO and PAO)

DH- Bill Receiving and Passing.

DH user logs into the PFMS portal with his user id and password.

Before passing the bill, DH user can see the “Payee Details” DH user has two options available; he can either “Pass to AAO’ or “Return Bill to AAO” If he opts for “Return Bill to AAO”, he will have to give the remark for same

AAO LEVEL USER BILL PASSING BY AAO.

AAO user logs into PFMS portal with his user id and password

AAO user has two options available; he can either “Pass to PAO” or “Return

Bill to PA

Bill (Sanction) passed by AAO user will be transmitted electronically and will be available at PAO level user for further action.

PAO LEVEL USER BILL PASSING BY PAO.

PAO user signs into PFMS portal with his user id and password

PAO user will give the reason for return of bill in the remark field and press “OK” button. Bill will be returned to DDO. IF user has to pass the bill for payment, he will click the option “Pass Bill

expenditure. The payment process in PFMS starts at Programme Division level. It moves further through Drawings & Disbursing Officer to Pay & Accounts Office for making payment directly to bank account of beneficiary. The following diagram represents payment process flow on PFMS portal:

