

No.I-15036/1/2023-CGA/e-12496/710  
MINISTRY OF FINANCE  
DEPARTMENT OF EXPENDITURE  
OFFICE OF CONTROLLER GENERAL OF ACCOUNTS  
PFMS Division  
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Mahalekha Niyantarak Bhawan,  
Block-E, GPO Complex, INA  
New Delhi-110023  
Dated 20-03-2025

Office Memorandum

Subject:- Management of load on PFMS during the closing of Financial year 2024-25 -reg.

The undersigned is directed to refer to the subject above and to state that the load of transactions on PFMS need to be managed to achieve optimum performance efficiency. The most important measure in this regard is to spread the process of sanction generation and bill passing evenly to avoid crowding in the last few days of Financial year closing.

2. To avoid a situation of system overload that may adversely affect the smooth payment process in PFMS, It has been decided to suggest and adopt staggered timing for Ministries/Departments divided into two categories for pushing expenditure through PFMS preferably as detailed below:

- b. Category A: 07:30 AM – 01:30 PM
- c. Category B: 01:30 PM – 07:30 PM

It is important to mention that there is no systemic check on this account and the categorisation and the suggested timings are advisory in nature only. However, this will enhance the efficiency of the operation of both field units as well as PFMS.

The category wise distribution of Ministries/Departments is enclosed.

3. All Pr.CCAs/CCAs/CAs (IC) are requested to enforce following measures to further manage the PFMS system overload:

- i. The pendency position of bills may be monitored at the end of each day through reports available in PFMS with a view to keep the bills under process to a bare minimum.
  - ii. Pr. CCAs/CCAs/CAs are requested to coordinate with respective Divisions of their Ministries/Departments to ensure that the bills of regular nature are preferred early by PDs/DDOs so that the bills related to Supplementary Demands/CSSs/CSs could be smoothly passed at the fag end of the Financial Year closing.
4. The PFMS will be functional on all days upto 31<sup>st</sup> March, 2025 (including Saturdays, Sundays and Gazzetted Holidays). Pr.CCAs/CCAs/CAs(IC) shall keep their Pr.AO and PAOs open for clearing of pending bills on all days till the closing of Financial Year. Suitable instructions for availability of DDOs and other departmental officers during this period may be issued.

This issues with the approval of competent authority.

  
(B. Gopala Krishnakanth Raju)  
Asstt. Controller general of Accounts  
(GIFMIS)

To,  
All Pr.CCAs/CCAs/CAs (IC)  
Copy to:-

- 1. PPS to CGA.
- 2. PS to Addl.CGAs
- 3. All Jt.CGAs/CC(Pension)/Director(INGAF).
- 4. All Dy.CGAs/ACGAs.
- 5. Sr.AO(GIFMIS) for uploading on website.

Category "A"

| Controller Code | Controller Name                                  |
|-----------------|--|
| 001             | AGRICULTURE                                      |
| 002             | WATER RESOURCES                                  |
| 004             | RURAL DEVELOPMENT                                |
| 005             | FERTILIZERS                                      |
| 007             | HIGHER EDUCATION                                 |
| 008             | SCHOOL EDUCATION AND LITERACY                    |
| 009             | SOCIAL JUSTICE AND EMPLOYMENT                    |
| 010             | POWER  |
| 012             | TRIBAL AFFAIRS                                   |
| 015             | AID, ACCOUNTS & AUDIT                            |
| 016             | REVENUE  |
| 018             | HOME AFFAIRS                                     |
| 022             | LAW & JUSTICE                                    |
| 024             | ROAD TRANSPORT & HIGHWAYS                        |
| 025             | STEEL  |
| 026             | MINES  |
| 031             | ATOMIC ENERGY                                    |
| 032             | INFORMAITON TECHNOLOGY                           |
| 034             | PERSONNEL, P.G. & P.                             |
| 037             | SCIENCE AND TECHNOLOGY                           |
| 038             | SPACE  |
| 039             | A.G. (AUDIT) DELHI                               |
| 044             | YOUTH AFFAIRS & SPORTS                           |
| 066             | DIRECTORATE OF ACCOUNTS, DAMAN 7 DIU, DAMAN      |
| 075             | UT, ANDAMAN & NICOBAR                            |
| 078             | EXTERNAL AFFAIRS                                 |
| 084             | ELECTION COMMISSION                              |
| 086             | CORPORATE AFFAIRS                                |
| 090             | DISINVESTMENTS                                   |
| 098             | MINISTRY OF DEVELOPMENT OF NORTH EASTERN REGION  |
| 117             | MINISTRY OF SKILL DEVELOPMENT & ENTREPRENEURSHIP |
| 121             | DEPARTMENT OF PUBLIC ENTERPRISES                 |
| 122             | DEPARTMENT OF COOPERATION                        |
| 123             | MINISTRY OF TEXTILES                             |
| 124             | DEPARTMENT OF PHARMACEUTICALS                    |

Category "B"

| Controller Code | Controller Name                                   |
|-----------------|---|
| 003             | CONSUMER AFFAIRS AND PUBLIC DISTRIBUTION          |
| 006             | COMMERCE  |
| 011             | COAL  |
| 013             | EXPENDITURE                                       |
| 014             | ECONOMIC AFFAIRS                                  |
| 017             | HEALTH AND FAMILY WELFARE                         |
| 019             | INDUSTRY  |
| 020             | INFORMATION AND BROADCASTING                      |
| 021             | LABOUR AND EMPLOYMENT                             |
| 023             | PLANNING STATISTICS AND PROGRAM IMPLEMENTATION    |
| 027             | SUPPLY  |
| 028             | CULTURE   |
| 029             | CIVIL AVIATION & TOURISM                          |
| 030             | MINISTRY OF HOUSING & URBAN AFFAIR                |
| 033             | PRESIDENT'S SECRETARIAT                           |
| 035             | CBEC  |
| 036             | CBDT  |
| 040             | LOK SABHA   |
| 041             | RAJYA SABHA                                       |
| 047             | WOMEN & CHILD DEVELOPMENT                         |
| 051             | AG, UT, CHANDIGARH                                |
| 077             | NEW & RENEWABLE ENERGY                            |
| 079             | ENVIRONMENT & FOREST                              |
| 080             | FOOD PROCESSING INDUSTRIES                        |
| 081             | EARTH SCIENCES                                    |
| 082             | CENTRAL PENSION ACCOUNTING OFFICE                 |
| 083             | PHARMA AND CHEMICALS                              |
| 085             | UT, LAKSHDWEEP                                    |
| 088             | SHIPPING  |
| 089             | PANCHAYATI RAJ                                    |
| 092             | MINISTRY OF MINORITY AFFAIRS                      |
| 093             | PETROLEUM AND NATURAL GAS                         |
| 095             | TELECOMMUNICATIONS                                |
| 115             | MINISTRY OF DRINKING WATER & SANITATION           |
| 116             | DEPARTMENT OF FINANCIAL SERVICES                  |
| 118             | MINISTRY OF FISHERIES ANIMAL HUSBANDRY & DAIRYING |
| 119             | ADMINISTRATION OF UT OF LADAKH                    |
| 120             | UT OF DADRA NAGAR HAVELI & DAMAN & DIU            |