

Ministry of Finance

Department of Expenditure

Controller General of Accounts

Public Financial Management System

(GIFMIS Vertical)

Dated- 02.01.2026

OFFICE MEMORANDUM

Sub- Introduction of new functionality for uploading of documents and entering of remarks at DDO Level- reg.

This is regarding roll out of a new functionality wherein the DDO Users shall be able to enter remarks and upload documents at the time of bill generation while processing bills in PFMS for both the modes viz. E-bill and Non E-bill.

2. Accordingly, for ease and convenience of DDO Users, this new functionality has been developed in PFMS in both the modes viz. E-bill and Non E-bill wherein the DDO Users shall be able to upload document and enter remarks at the time of bill generation.

3. The said functionality is currently optional in nature with flexibility to either upload the document or enter the remarks for bill generation. Further, the functionality is also available when the bill is returned by the PAO to DDO and DDO needs to reply back to the observations made. A handout/User Manual has been prepared in this regard which is enclosed for ready reference.

4. All the Pr. CCAs/ CCAs/CAs (I/C) are therefore requested to give wide publicity of this new functionality in their Ministries/Departments and sensitize the concerned users accordingly.

This issues with the approval of competent authority.

Encl.: As Above.



**Senior Dy. Controller General of Accounts
GIFMIS, O/o CGA**

To:

All Pr. CCAs/CCAs/CAs (with independent charge)

Copy for information to:

1. PS to Addl. CGA (PFMS), O/o CGA
2. Sr. Accounts officer, GIFMIS, for uploading on the website of CGA.

Public Financial Management System

User Manual

for

Document Uploading and Remarks facility at DDO User

Controller General of Accounts

December 2025

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Guidelines for Uploading Supporting Documents in the E-Bill System at DDO User Level

This document provides comprehensive guidance on using the newly introduced functionality in the E-Bill Module, which allows DDO (Drawing and Disbursing Officer) users to upload all necessary supporting documents and enter relevant remarks simultaneously during the bill generation process.

This feature is designed to streamline and speed up bill processing by removing the earlier requirement of returning bills for missing documentation. Previously, if any required document was not attached, the bill returned by PAO to DDO, had to be returned to PD Maker for answering any queries to PAO Observations. With this enhancement, DDO users can now upload pending documents from their end, add clarifying remarks, and generate the bill without any need for return. The bill can then be forwarded for further processing in a smooth manner.

By providing facility for document upload and remark entry into a single workflow, the system ensures efficiency, transparency, and accuracy in bill processing. DDO Users can instantly address document gaps, reduce back-and-forth communication, and maintain clear records through remarks.

The earlier process flow remains the same viz. Claim Generation, Sanction Creation and Approval and further Digital Signing of Sanction by PD Checker. As and when the Sanction is Digitally Signed by the PD Checker, the Sanction lands at DDO Level.

1. Approved e-Sanction Submitted to DDO for Bill Generation

- The DDO user will search for the e-sanction

eSanction>> Manage Sanction

Public Financial Management System-PFMS
U/o Controller General of Accounts, Ministry of Finance
(Version: PFMS)

Welcome: Sacher Kamal
User Type: DDO
Session No.: 09/09/2020
12:00:17 PM

(Additional) Logout Change Password
Logout Window English

Sanction Ref. No.: Search e-Sanction

From Date : (dd/mm/yyyy) 01/04/2020 To Date : (dd/mm/yyyy) 24/12/2020

Sanction Amount: Scheme: Scheme: -All-

PD Name: PD No: Bill Type: -Default-

Search Reset

Download DSC Window Application (Version : 1.0.1.4)

Sanction Number	Type	Scheme	DDO Name	Bill Type Description	PAO Name	Amount	Date	Current Status	Bill Number
test_2001	Expenditure	211761 - UNDER SECRETARY (CASH)	R&B-37 Short Term Advance (5% on Transfer)	311771 - PAO (Secondary Education & Higher Education)	5000.00	21/04/2020	Approved	CR00000001	
test_2002	Expenditure	211762 - UNDER SECRETARY (CASH)	R&B-48 Other Personnel Claims (Hospitality)	311771 - PAO (Secondary Education & Higher Education)	400.00	01/11/2020	Approved	CR00000002	
test_2003	Expenditure	211762 - UNDER SECRETARY (CASH)	R&B - 43 Refund of Deposit	311771 - PAO (Secondary Education & Higher Education)	1000.00	06/03/2020	DigitalSignatureDDO	CR00000003	
test_2003_2	Expenditure	211762 - UNDER SECRETARY (CASH)	R&B-48 Other Personnel Claims (Hospitality)	311771 - PAO (Secondary Education & Higher Education)	1000.00	22/03/2020	DigitalSignatureDDO	CR00000004	
test_2004	Expenditure	211763 - UNDER SECRETARY (CASH)	R&B-48 Other Personnel Claims (Hospitality)	311771 - PAO (Secondary Education & Higher Education)	500.00	21/04/2020	DigitalSignatureDDO	CR00000005	
test_2005	Expenditure	211763 - UNDER SECRETARY (CASH)	R&B-48 Other Personnel Claims (Hospitality)	311771 - PAO (Secondary Education & Higher Education)	1000.00	01/12/2020	DigitalSignatureDDO	CR00000006	

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- Once the e-Sanction are available, DDO user will click on the e-sanction (bill) no. to verify the attached documents through **e-Document hyperlink** on right side, vendor name and bank details via **(Vendor hyperlink)**.

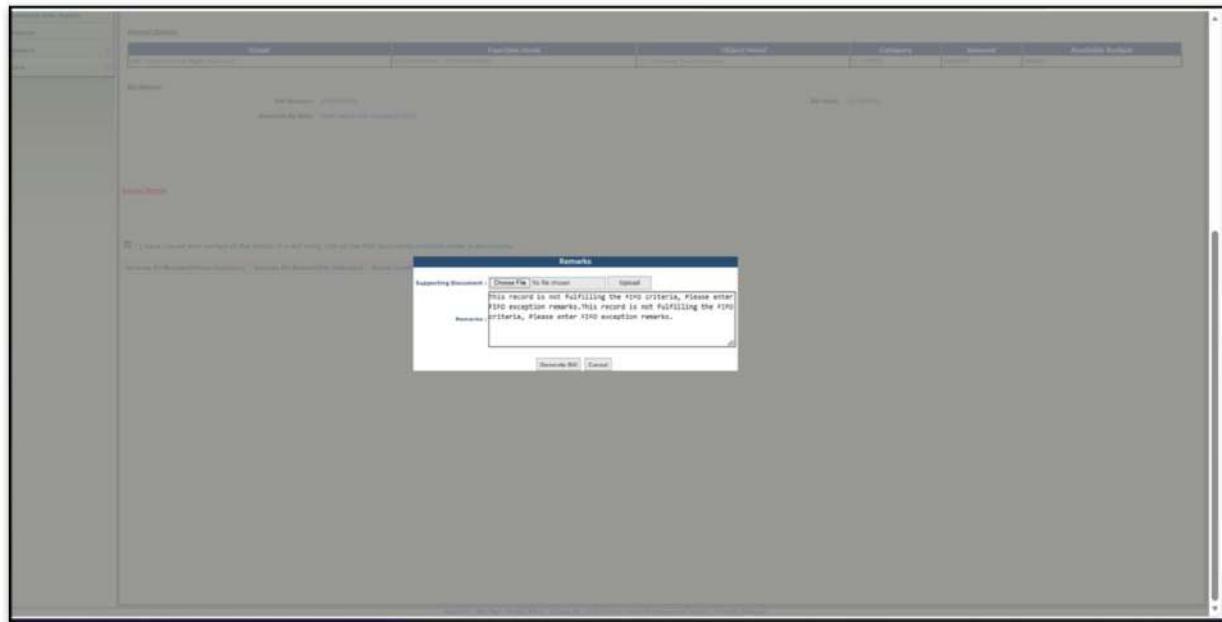
- Before generating the bill, the DDO user must check the (mandatory check box) box confirming “I have reviewed and verified all e-bill details along with the PDF documents available under e-documents.”

- Click on the available option for bill generation
 - ✓ Generate Bill Number (Without Deduction)
 - ✓ Generate Bill Number (With Deduction)
 - ✓ Return Sanction to PD Checker
- When DDO select the option **Generate Bill Number (Without Deduction)**
 - ✓ Click on **Generate Bill Number (Without Deduction)**

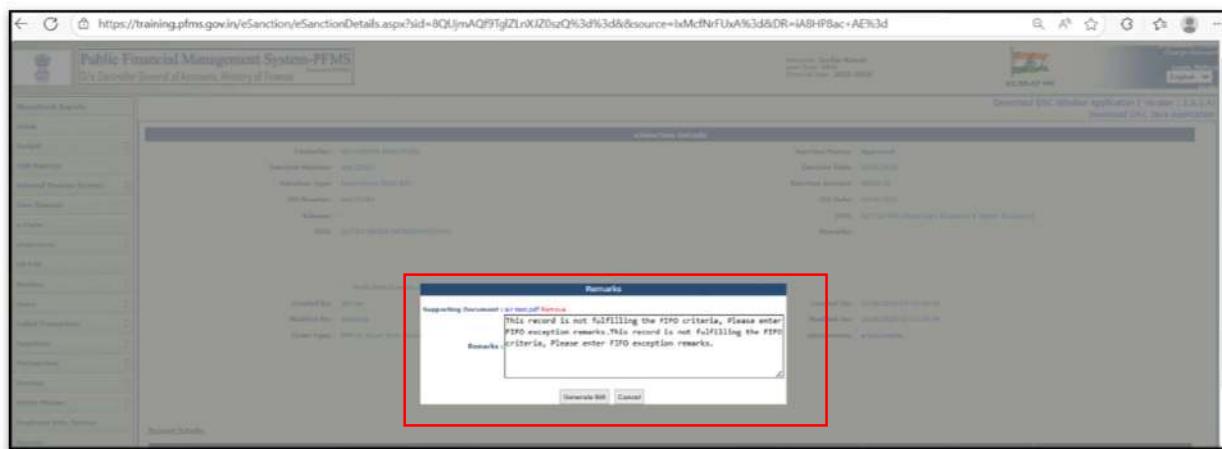
- ✓ A **confirmation message box** will appear on the screen asking DDO user to confirm the action. Press **OK** to proceed.

Subsequently, a **Remarks** box will appear on the screen with two fields:

1. **Supporting Documents** – includes an option to upload relevant documents /files.
2. **Remarks** – allows the user to enter appropriate remarks related to the bill.



- The DDO user can now upload the required supporting documents and enter any relevant remarks before proceeding with bill generation.



- When DDO select the option **Generate Bill Number (With Deduction)**
 - ✓ Click on **Generate Bill Number (With Deduction)**

Vendor Details

I have viewed and verified all the details of e-bill along with all the PDF documents available under e-documents.

Generate e-Bill Number(Without Deduction) **Generate e-Bill Number(With Deduction)** Return Sanction To PD Checker Back

- ✓ The option for uploading supporting documents and the remarks box will appear under the Deduction Details section. DDO user can upload required supporting document and add remarks if any.

Vendor Details

Sr.No	Vendor Name	Account Number	Gross Amount	Deduction Amount	Net Amount	Payee Remarks
1	xxxx90000	20241234	10,000	0	10,000	Transfer advance

Deduction Details

FeesType: Selected Deduction Type:

Sanction Amount:

Deduction:

Balance Amount:

Supporting Document:

Remarks:

I have viewed and verified all the details of e-bill along with all the PDF documents available under e-documents.

Generate e-Bill Cancel Back

- ✓ Before generating the e-Bill, the DDO user must check the (mandatory check box) box confirming “I have reviewed and verified all e-bill details along with the PDF documents available under e-documents.” And then e-bill number generated (**e.g. CP000000009**).

Vendor Details

Sr.No	Vendor Name	Account Number	Gross Amount	Deduction Amount	Net Amount	Payee Remarks
1	xxxx90000	20241234	10,000	0	10,000	Transfer advance

Deduction Details

FeesType: Selected Deduction Type:

Sanction Amount:

Deduction:

Balance Amount:

Supporting Document:

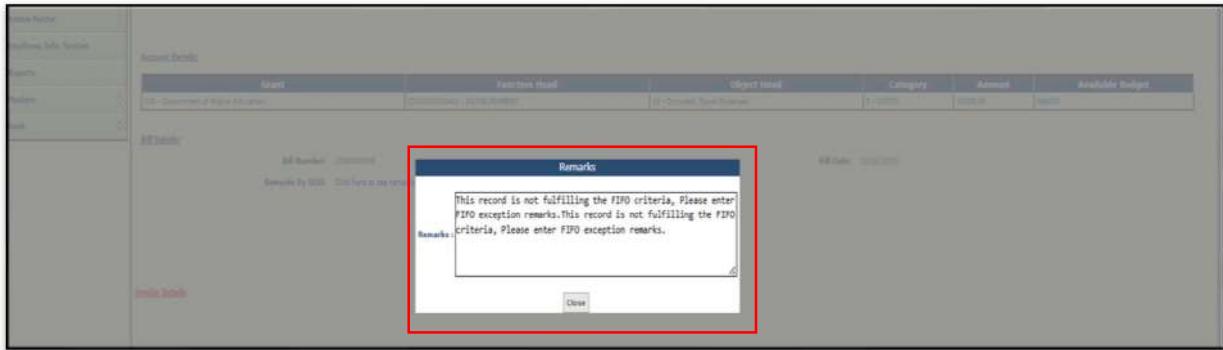
Remarks:

I have viewed and verified all the details of e-bill along with all the PDF documents available under e-documents.

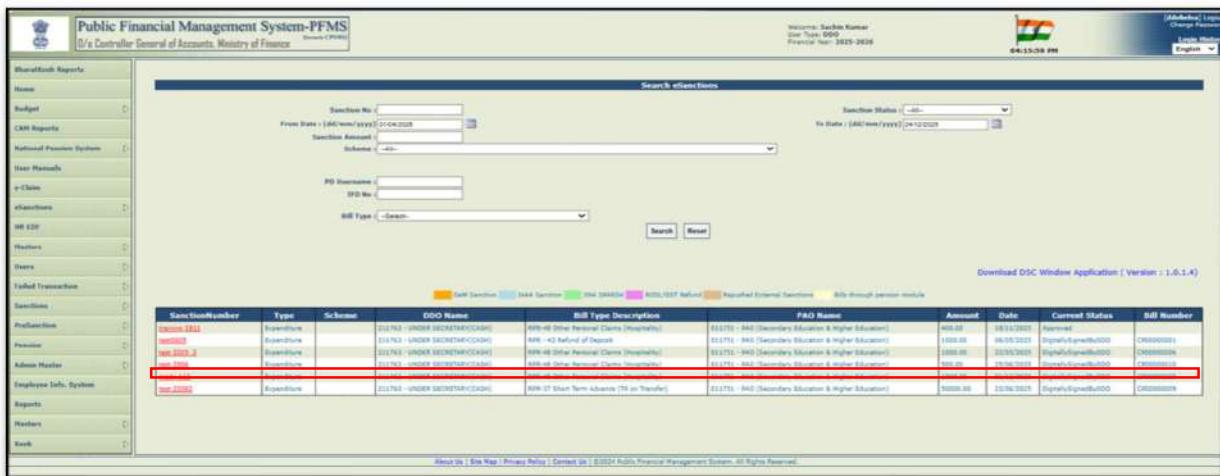
Generate e-Bill Cancel Back

- ✓ The DDO user can view the uploaded document under **e-Documents** section

- ✓ View the entered remarks under the Bill Details section, as '**Remarks By DDO.**' by clicking on the hyperlink



- The DDO reviews, certifies, and generates the e-Bill, then digitally signs the e-Bill PDF. Once the digital signature is applied, the bill status updates to “*Digitally Signed by DDO*”.



Note:

- This additional feature is provided for DDO user convenience. ***Uploading documents and adding remarks are optional. If not required, these fields can be skipped individually or together, and the bill can still be generated.*** These options are not mandatory and are available based on the specific requirements of the bill for the DDO user.

2. e-Bill submitted to PAO (Pay & Account Office) for Bill Payment

The process begins after submission of digital signed e-bill by the DDO at PAO Level for payment process. The following process is used by the PAO (Pay & Account Officer) for payment of e- bill at each user defined as mentioned.

5.1 Bill Distribution Clerk (BD)

- ✓ Once the bill is submitted by DDO, it is available at Bill Distributor (BD) at the Pay and Accounts Office (PAO).
 - ✓ Token no. is also automatically generated for the e- bill submitted by DDO.
 - ✓ The BD is distributing the bill to the appropriate sections (DH) within the PAO for further processing.

https://training.pfms.gov.in/eSanction/eSanctionAssignToken.aspx

Welcome: Parkash Singh
User Type: BillOfficer/Deputy Clerk
Financial Year: 2023-2024
11:37:57 AM

Public Financial Management System-PFMS
D/o Controller General of Accounts, Ministry of Finance

Assigning/Re-assigning of eBills

Full Back & Resign.

Search E-Bill

Tokens Number : Bill Number :
From (Sanction Date) : 01/01/2023 To (Sanction Date) :
Sanction Amount :

From (Sanction Date) : 01/01/2023 To (Sanction Date) :
000 : 40- Bill Type : Debit-

Select Dealing Head : Akhilesh Singh (Deputy Clerk)

#	Sanction Number	Sanction Amount	DOO	Bill Number	Bill Type Description	Bill Date	Tokens Number	Assigned To
1	san 23042	10000	231002-UNDER SECRETARY(CASH)	CA00000009	Bill-27 (Short Term Advance (7A on Transfer))	24/12/2023	40	

5.2 Dealing Hand (DH)- Precheck

- ✓ The Dealing Hand receives the e-bill assigned by the Bill Distributor and verified the bill and sanction along with the submitted supporting document.

Search eSanctions

Sanction No: 21142528
From Date: 01/04/2020
Sanction Amount: 100000
Amount: 100000
DDO: 400
Bill No: 211751
TDR No: 211751
Token No: 211751
Bill Type: Search

Sanction Status: 40
To Date: 28/12/2020

Download DSC Window Application (Version : 1.0.1.4)

Sanction Number	Type	Scheme	DDO Name	Bill Type Description	PMD Name	Amount	Date	Current Status	Bill Number	Token Number	Token Date
21142528	Expenditure		211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB	899 - 43 Refund of Deposit 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital)	211751 - HOD (Secondary Education & Higher Education)	100000.00	01/03/2020	DigitalSignature0000	CR00000000	4	21/03/2020
21142528_1	Expenditure		211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB	899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital)	211751 - HOD (Secondary Education & Higher Education)	100000.00	22/03/2020	DigitalSignature0000	CR00000000	7	23/03/2020
21142528_2	Expenditure		211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB	899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital)	211751 - HOD (Secondary Education & Higher Education)	100000.00	23/03/2020	DigitalSignature0000	CR00000000	10	23/03/2020
21142528_3	Expenditure		211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB	899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital)	211751 - HOD (Secondary Education & Higher Education)	100000.00	01/12/2020	DigitalSignature0000	CR00000000	19	03/12/2020
Test.211751	Expenditure		211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB	899-47 Sanction Item Advance (W or Refund) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital)	211751 - HOD (Secondary Education & Higher Education)	70000.00	23/04/2020	DigitalSignature0000	CR00000000	40	24/12/2020
21142528_4	Expenditure		211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB	899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital)	211751 - HOD (Secondary Education & Higher Education)	100000.00	01/04/2020	ApprovedByDealingHand	CR00000000	11	05/04/2020
21142528_5	Expenditure		211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB	899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital)	211751 - HOD (Secondary Education & Higher Education)	100000.00	11/04/2020	ApprovedByDealingHand	CR00000000	31	23/04/2020
21142528_6	Expenditure		211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB	899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital) 899-48 Other Personal Claims (Hospital)	211751 - HOD (Secondary Education & Higher Education)	100000.00	28/04/2020	PendingDealingHand	CR00000000	50	29/04/2020
21142528_7	Expenditure		211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB	899 - 43 Refund of Deposit 899 - 48 Other Personal Claims (Hospital) 899 - 48 Other Personal Claims (Hospital) 899 - 48 Other Personal Claims (Hospital) 899 - 48 Other Personal Claims (Hospital)	211751 - HOD (Secondary Education & Higher Education)	20000.00	22/07/2020	RejectedByDAHO	CR00000000	42	23/07/2020
21142528_8	Transfer		211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB 211751 - UGDSB	899 - 34A Statute Or Aid Bill 899 - 34A Statute Or Aid Bill	211751 - HOD (Secondary Education & Higher Education)	10000.00	28/11/2020	RejectedByDAHO	CR00000000	57	08/12/2020

- ✓ The Dealing Hand has also reviewed and verified the remarks and supporting documents uploaded by the DDO.

Remarks by DDO

Remarks by DDO: [Remarks by DDO](#) (View as e-Document)

Remarks by DDO: [Remarks by DDO](#) (View as e-Document)

- ✓ By clicking on the '**e-Documents**' option, the Dealing Hand user can view the supporting documents uploaded by the DDO. Additionally, using the "**Remarks by DDO**" hyperlink, the user can review the remarks entered by the DDO.

Public Financial Management System-PFMS
D/o Controller General of Accounts, Ministry of Finance

Sanction Details

Sanction Identifier	Sanction Number	Sanction Amount	Status	Created By	Created Date	Sanction History
test 23042	5000.00	Digital Signed/0.00	admin	2023-03-25 05:36 PM		Sanction_History

e-Documents

CGIN	eClaim	CGIN Return Order	Supporting document 1	Supporting document 2	Supporting document 3	Supporting document 4	Supporting document 5	eClaim History
20230423	eClaim_PDF		supporting.pdf					Claim_History

Contract Documents

CGIN	Contract Document 1	Contract Document 2	Contract Document 3	Contract Document 4	Contract Document 5
	No contract documents found.				

Settlement Documents

CGIN	Settlement Document 1	Settlement Document 2	Settlement Document 3	Settlement Document 4	Settlement Document 5
	No Data Found.				

Sanction Documents

Budget Overriding Assurance Document	Copy of Approved Note	Other Documents	eSanction	Copy of Delegation of Power
			2023-03-25 05:36 PM	

e-LOA Documents

CGIN	e-LOA Document 1	e-LOA Document 2	e-LOA Document 3	e-LOA Document 4	e-LOA Document 5
	No Data Found.				

e-LOA Surrender Documents

CGIN	e-LOA Surrender Document 1	e-LOA Surrender Document 2	e-LOA Surrender Document 3	e-LOA Surrender Document 4	e-LOA Surrender Document 5
	No Data Found.				

Bill Documents

CGIN	Description	Date
20230423	Bill Supporting Document Receipts Expt-Rs 2000000	26/03/2023 05:32:00 PM 26/03/2023 05:32:00 PM

[Download All Documents](#) [Back](#)

Public Financial Management System-PFMS
D/o Controller General of Accounts, Ministry of Finance

Information Details

Sanction Identifier	Sanction Number	Sanction Amount	Sanction Status	Sanction Date	Sanction Document
test 23042	20230423	5000.00	Approved	2023-03-25 05:36:00	Digital Signed/0.00

Remarks

This record is not fulfilling the FIZO criteria. Please enter FIZO exception remarks. This record is not fulfilling the FIZO criteria. Please enter FIZO exception remarks.

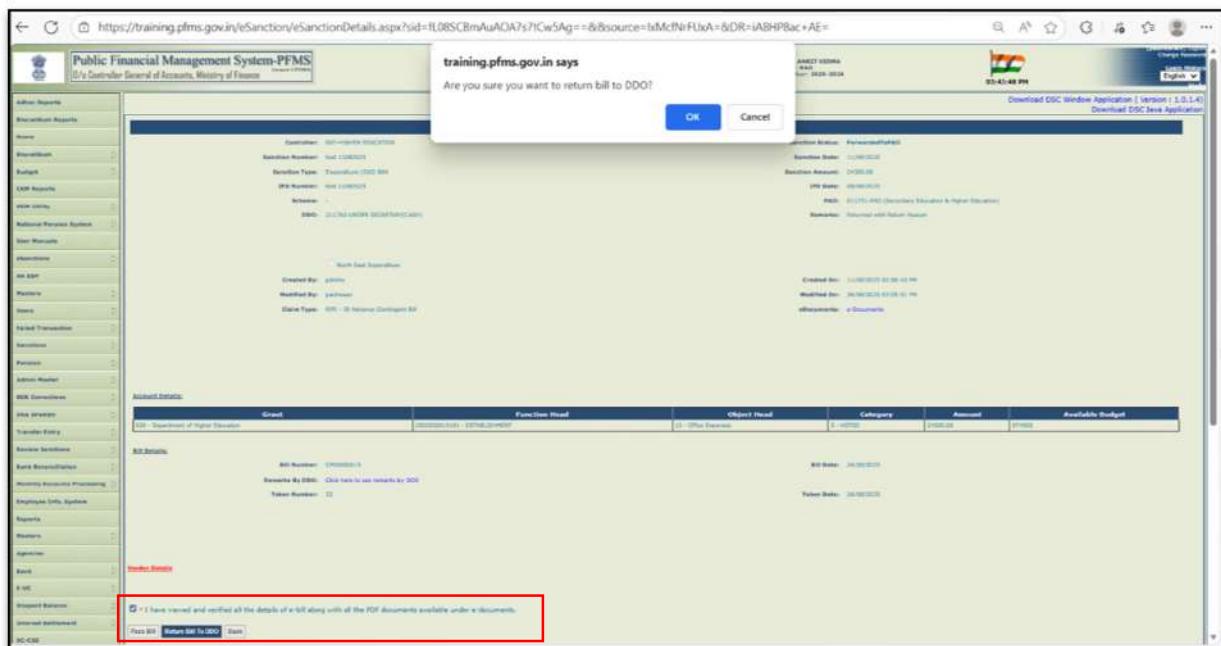
[Close](#)

The same verification process will apply at both Assistant Account Officer (AAO) user and Principal Account officer (PAO) user levels. Users will also be able to view DDO remarks and supporting documents along with other supporting documents. The bill

payment process remains unchanged and follows the same workflow as the existing e-Bill module.

3. Return e-Bill Flow at PAO User Level

- ✓ Based on the verification and review of e-Bill/Sanction, if the PAO user finds any information incorrect or missing, user will return the bill after selecting the check box ***"I have viewed and verified all the details of e-Bill along with all the PDF documents available under e-documents."*** DDO user along return reason with digitally signed return order.



4. Return e-Bill Flow at DDO User Level

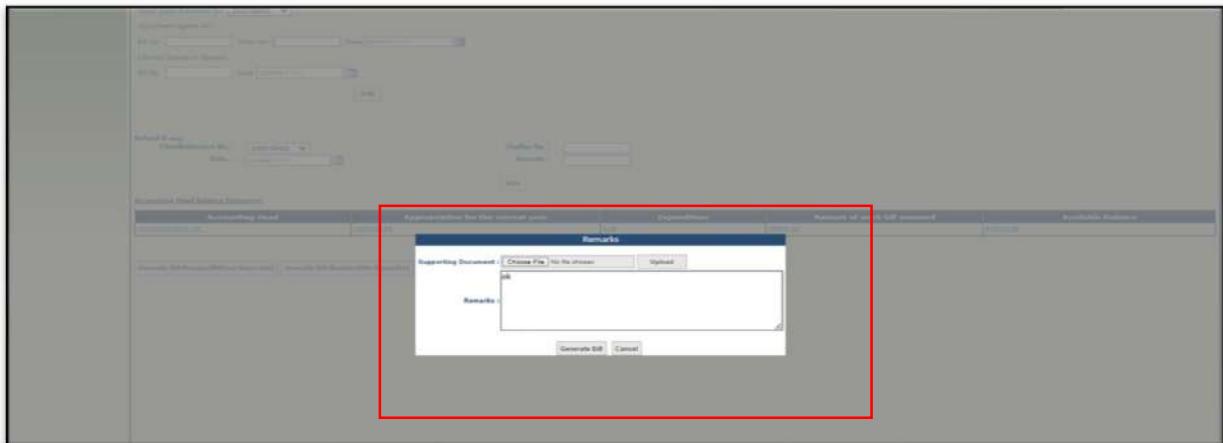
- When a bill is returned with a reason from the PAO user level, the DDO user needs to check the return remarks. Additionally, using the “**Remarks by PAO**” hyperlink, the user can review the remarks entered by the PAO for return.

- Please note that any old supporting documents and remarks added during the initial bill generation process will be visible but not be editable at the DDO user level at this time.

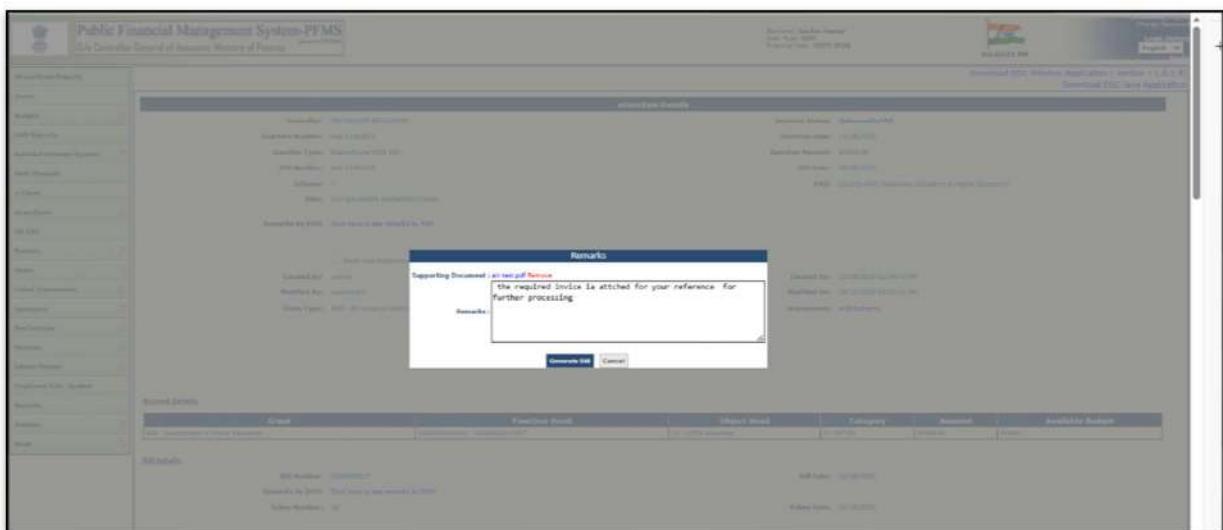
The screenshot shows a PFMS application window. On the right side, there is a 'Remarks' dialog box with a red border around it. The dialog box has a title bar 'Remarks' and a 'Close' button at the bottom right. The main content area of the dialog box is empty, showing only a few lines of code or placeholder text.

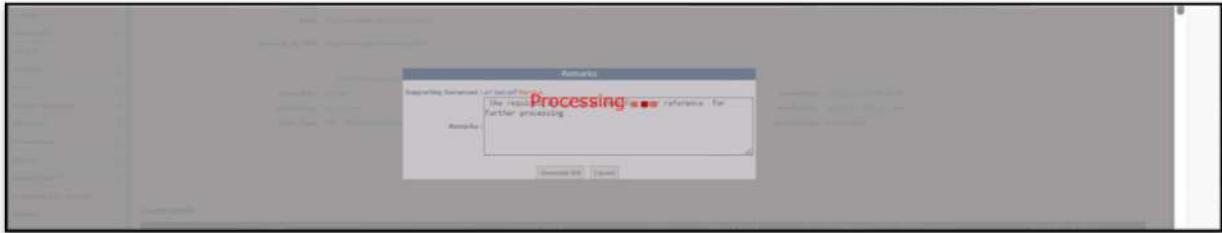
- ✓ If a DDO user wants to reprocess an e-Bill, they must upload the required supporting documents and provide new remarks (as per the PAO's return requirements) before reprocessing the bill for payment.

The screenshot shows a PFMS application window. A modal dialog box is centered on the screen with the text 'training-pfms.gov.in says' at the top. Below it is the question 'Are you Sure, you want to generate bill number without deduction?'. At the bottom of the dialog box are two buttons: 'OK' and 'Cancel'. The background of the application shows various input fields and tables related to bill generation.

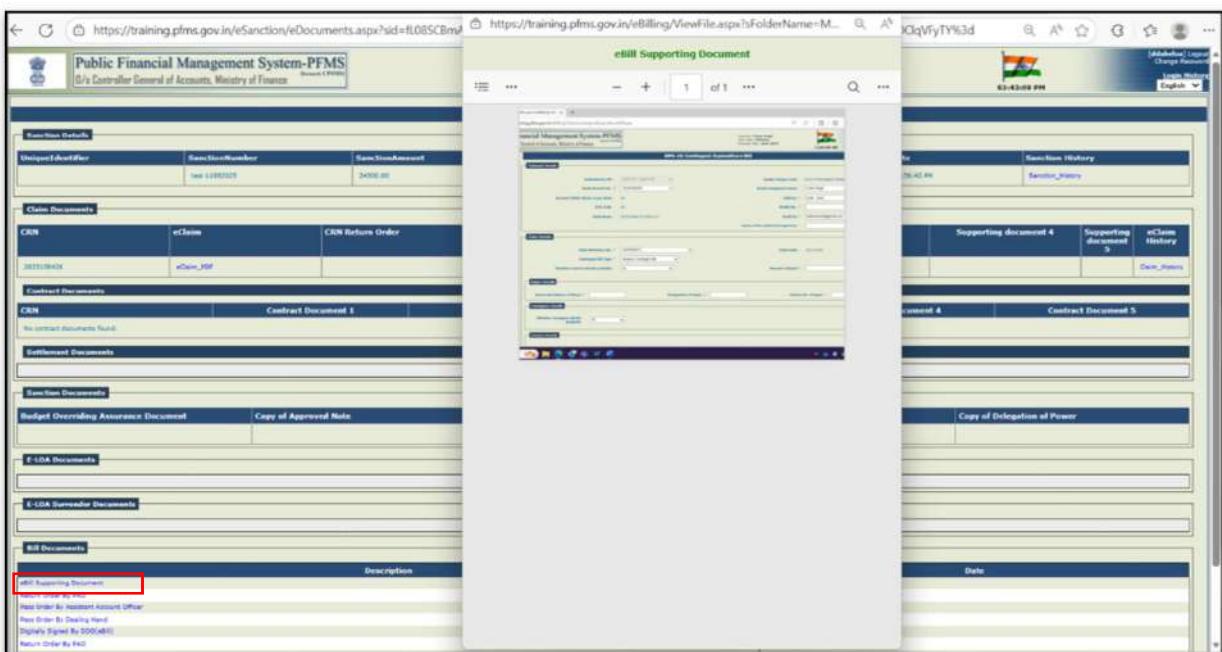


- ✓ With this new facility, the DDO user can upload the required supporting documents and add new remarks directly, without returning /sending the e-Bill back to the sanctioning authority (PD checker).
- ✓ When new supporting documents and remarks are uploaded, they will not be appended to the previous ones, instead the old supporting documents and remarks are automatically removed.
- ✓ If the DDO user wants to retain the previously uploaded supporting documents and remarks, the old and new remarks are to be combined. Similarly, all the supporting documents viz. old and new are to be scanned together, so that all records are available at their end before submitting e- bill for further processing.

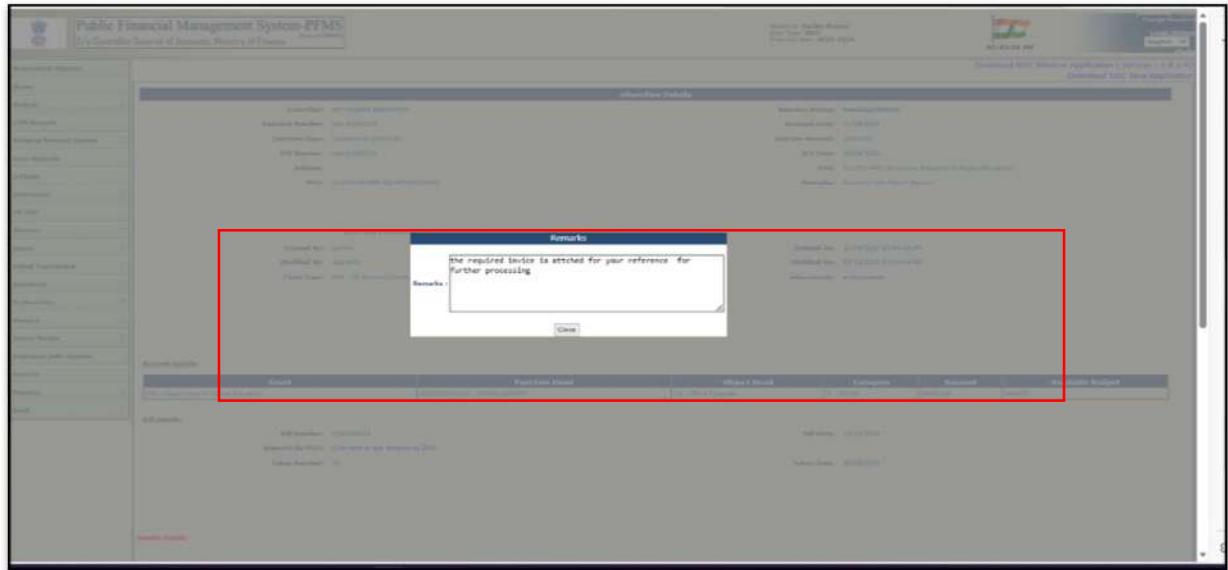




- ✓ User can view the new uploaded document under **e-Documents** section mentioned as e- Bill Supporting Document.



- ✓ User can also view the new remarks under “**Remarks by DDO**” hyperlink.



Note-

- a) The aforementioned functionality has also been extended to the DDO User in case of processing of bills in Non-E-bill Mode viz. Physical mode.
- b) In case of CDDO/ NCCDO Flow- DDO maker is able to upload the supporting document along with the remarks at the time of bill generation with/without deduction and both remarks/ documents are visible at all further levels – CDDO/NCDDO maker, CDDO checker, NCCDO/CDDO admin