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**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**  
(Formerly CPMS)  
**G/o Controller General of Accounts, Ministry of Finance**

Welcome: Sachin Kumar  
 User Type: GSO  
 Financial Year: 2019-2020



12:00:17 PM

[Advanced Login](#)  
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[Employee Info. System](#)  
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Search eSanctions

Sanction No.

From Date : (dd/mm/yyyy)

Sanction Amount

Scheme

PD Shortname

STO No.

SA Type

Sanction Status

To Date : (dd/mm/yyyy)

Search

Reset

Self Sanction

SWA Sanction

SWA Sanction

ACGL/STL Sanction

Sanctioned External Sanction

Bill through person include

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
<a href="#">San.2019.1</a>	Expenditure		211742 - UNDER SECRETARY (CGAS)	899-27 Short Term Sanction (25 in Partials)	211751 - PAO (Secondary Education & Higher Education)	5000.00	24/06/2019	Approved	CHS000000
<a href="#">CHS000000.2</a>	Expenditure		211742 - UNDER SECRETARY (CGAS)	899-49 Other Personal Claims (Hospitality)	211751 - PAO (Secondary Education & Higher Education)	400.00	01/11/2019	Approved	
<a href="#">San.2019.2</a>	Expenditure		211742 - UNDER SECRETARY (CGAS)	899 - 43 Refund of Deposit	211751 - PAO (Secondary Education & Higher Education)	1000.00	24/05/2019	DynaUpgrdwf000	CHS000001
<a href="#">San.2019.3</a>	Expenditure		211742 - UNDER SECRETARY (CGAS)	899-48 Other Personal Claims (Hospitality)	211751 - PAO (Secondary Education & Higher Education)	1000.00	22/05/2019	DynaUpgrdwf000	CHS000004
<a href="#">San.2019.4</a>	Expenditure		211742 - UNDER SECRETARY (CGAS)	899-48 Other Personal Claims (Hospitality)	211751 - PAO (Secondary Education & Higher Education)	800.00	25/04/2019	DynaUpgrdwf000	CHS000010
<a href="#">San.2019.5</a>	Expenditure		211742 - UNDER SECRETARY (CGAS)	899-48 Other Personal Claims (Hospitality)	211751 - PAO (Secondary Education & Higher Education)	1900.00	01/12/2019	DynaUpgrdwf000	CHS000013

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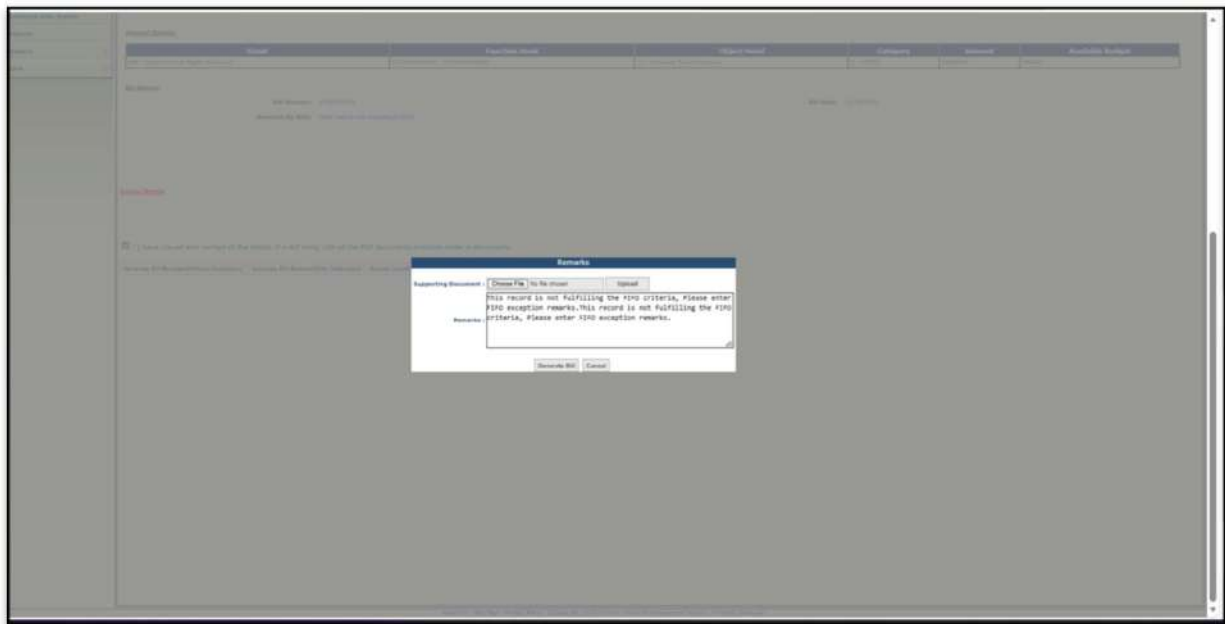
- Once the e-Sanction are available, DDO user will click on the e-sanction (bill) no. to verify the attached documents through ***e-Document hyperlink*** on right side, vendor name and bank details via **(Vendor hyperlink)**.



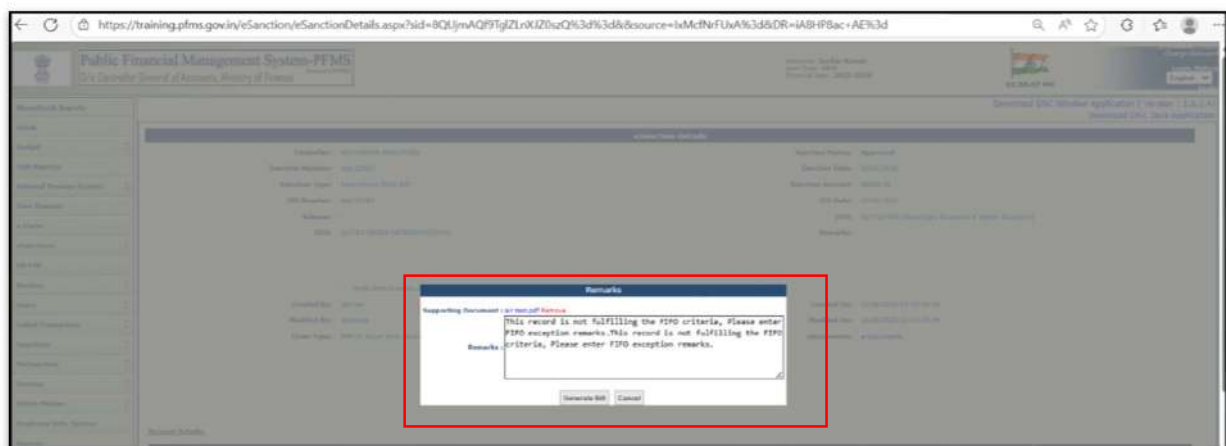


Subsequently, a Remarks box will appear on the screen with two fields:

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.

- ✓ 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	XXXXXX	XXXXXX	10,000	0	10,000	Transfer advance

**Deduction Details**

Favorable: 
 Select 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.

- ✓ 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	XXXXXX	XXXXXX	10,000	0	10,000	Transfer advance

**Deduction Details**

Favorable: 
 Select 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.

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

The screenshot shows the PFMS e-Bill interface. On the left is a navigation menu with options like 'Main Menu', 'Users', 'Voucher Transaction', 'Sanction', 'Draft Sanction', 'Previous', 'Advance Number', 'Employee Info. System', 'Reports', 'History', and 'Task'. The main area displays 'Bill Details' for a 'Grant' of 'Department of Higher Education'. A table shows 'Grant', 'Function Head', 'Object Head', 'Category', 'Amount', and 'Available Budget'. Below this, the 'Bill Details' section shows 'Bill Number: 0000000000' and 'Remarks By DDO: Click here to see remarks by DDO'. A red box highlights the 'e-Documents' link in the top right corner.

The screenshot shows the PFMS e-Bill interface with a central window titled 'eBill Supporting Document'. The main area displays 'Sanction Details' with fields for 'Sanction Number' and 'Sanction Amount'. Below this, there are sections for 'Check Documents', 'Contract Documents', 'Sanction Documents', 'Budget Overriding Assurance Document', 'Copy of Approved Note', 'Copy of Delegation of Power', and 'Copy of Bill of Materials'. A red box highlights the 'e-Bill Supporting Document' link in the bottom left corner.

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



## 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.

The screenshot shows the PFMS interface for assigning bills. The top header includes the PFMS logo, user information (Pankaj Singh, Bill Distribution Clerk), and the date (11/12/2023). The main heading is 'Assigning/Re-assigning of ebills'. Below this, there is a search bar for e-bills with fields for Token Number, Bill Number, and Sanction Amount. A table below the search bar lists bills with columns: #, Sanction Number, Sanction Amount, DDO, Bill Number, Bill Type Description, Bill Date, Token Number, and Assigned To. The table contains one row with a checkbox in the first column. A red box highlights the 'Assign' button and the table.

#	Sanction Number	Sanction Amount	DDO	Bill Number	Bill Type Description	Bill Date	Token Number	Assigned To
<input checked="" type="checkbox"/>	Net 22062	10000	222603 UNDER SECRETARY(CASH)	2200000028	888-27 Short Term Advance (PA on Transfer)	14/12/2023	45	

### 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.



**Public Financial Management System-PFMS**  
 (U/s Controller General of Accounts, Ministry of Finance)

Username: Ashutosh Singh  
 User Type: Designated  
 Financial Year: 2023-2024

12:02:49 PM

**Documents**

**Sanction Details**

Sanction Number	Sanction Amount	Status	Created By	Created Date	Sanction History
San 2082	50000.00	Digitally Signed OK	admin	6/13/2023 3:25:08 PM	Sanction History

**Claim Documents**

CRN	eClaim	CRN Return Order	Supporting document 1	Supporting document 2	Supporting document 3	Supporting document 4	Supporting document 5	eClaim History
30230003	eClaim_PDF		Supporting.pdf					Claim History

**Contract Documents**

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

**Sanction Documents**

Budget Overriding Assurance Document	Copy of Approved Note	Other Documents	eSanction	Copy of Delegation of Power
			eSanction - 12/06/2023 02:36 PM	

**E-LGA Documents**

No Data Found.

**E-LGA Surrender Documents**

No Data Found.

**Bills Documents**

Description	Date
Bill Supporting Document	24/12/2023 02:33 PM
Digitally Signed By: DDO (Admin)	24/12/2023 02:33 PM

Download All Documents | Back

**Public Financial Management System-PFMS**  
 (U/s Controller General of Accounts, Ministry of Finance)

Username: Ashutosh Singh  
 User Type: Designated  
 Financial Year: 2023-2024

12:02:49 PM

**Sanctioning Document**

Sanction Number: San 2082  
 Sanction Amount: 50000.00  
 Status: Digitally Signed OK  
 Created By: admin  
 Created Date: 6/13/2023 3:25:08 PM

**Remarks**

This record is not fulfilling the FPO criteria. Please enter FPO exception remarks. This record is not fulfilling the FPO criteria, please enter FPO 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.

The screenshot shows the 'Public Financial Management System-PFMS' interface. A modal dialog box from 'training.pfms.gov.in' is displayed, asking 'Are you sure you want to return bill to DDO?'. The background page shows details for a sanction order, including a table for 'Bill Details'.

Grant	Function Head	Object Head	Category	Amount	Available Budget
001 - Department of Higher Education	00000000000000000000	01 - Other Expenses	0 - Other	10000.00	10000.00

At the bottom of the page, a checkbox is checked with the text: ***“I have viewed and verified all the details of e-Bill along with all the PDF documents available under e-documents.”***

#### 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.

[illegible]

- ✓ 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.

**training.pfms.gov.in says**

Are you Sure, you want to generate bill number without deduction?

Adjustment against AGC:

Bill No.  Token No.  Date:

Advance Deposit on Bill(s):

Bill No.  Date:

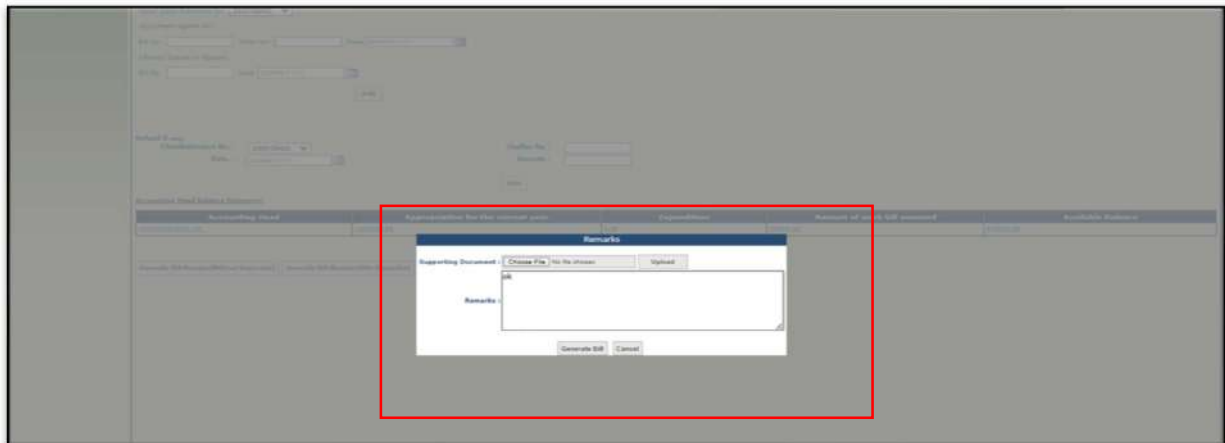
Refund if any:

Class/Reference No.  Date:

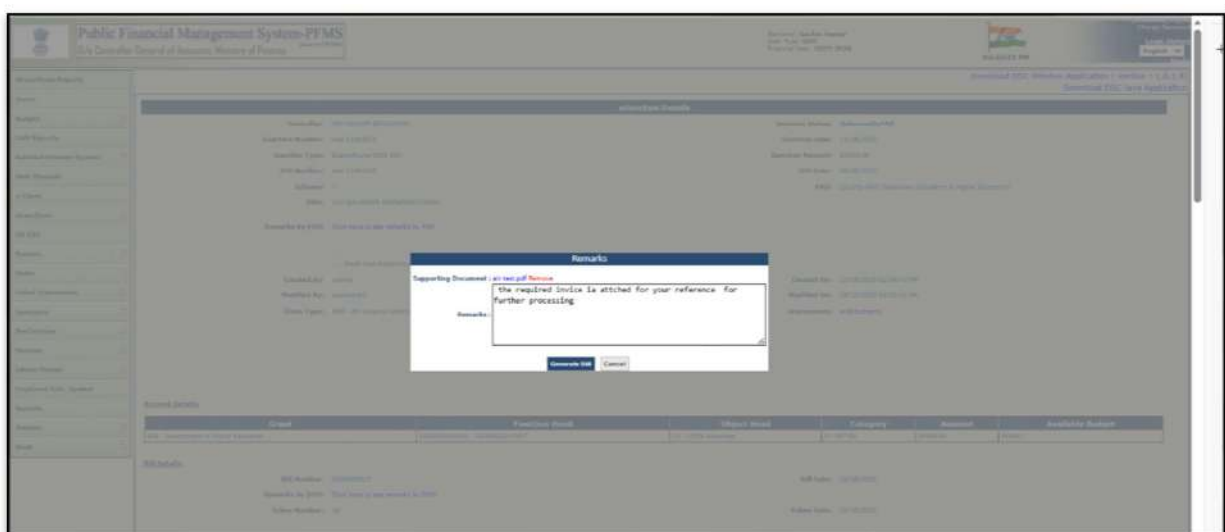
Challan No.  Amount:

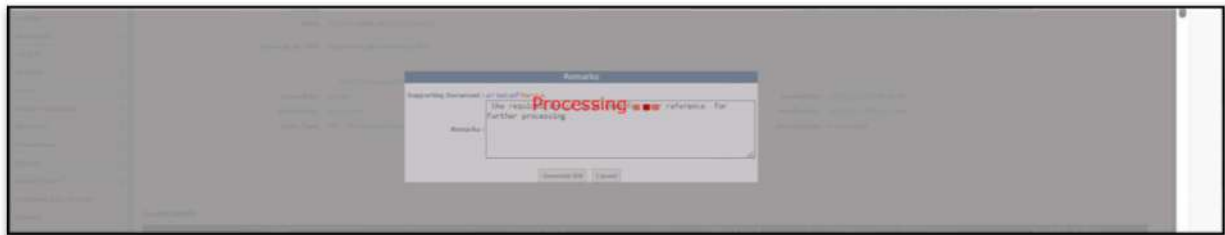
Transactions (Paid, Advance, Summary):

Accounting Head	Appropriation for the current year	Expenditure	Amount of work bill entered	Available Balance
20000000000000000000	1000000.00	0.00	24000.00	970000.00

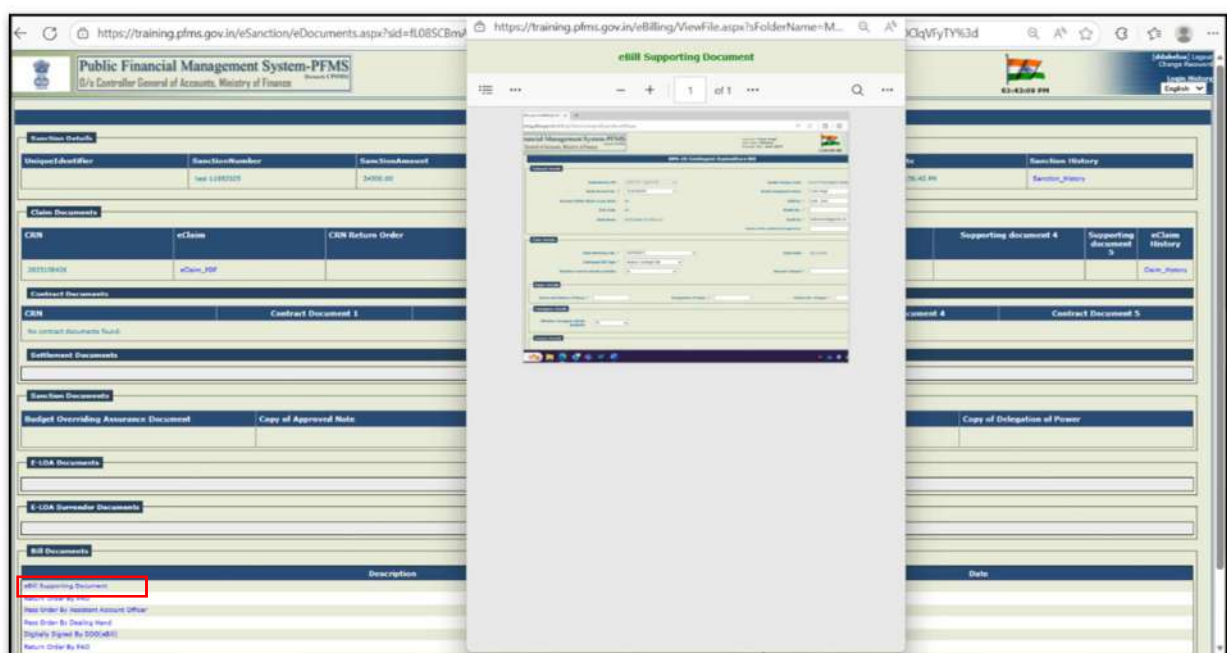


- ✓ With this new facility, the DDO user can upload the required supporting documents and add new remarks directly, without returning /sending the e-Bill back to the sanctioning authority (PD checker).
- ✓ When new supporting documents and remarks are uploaded, they will not be appended to the previous 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.

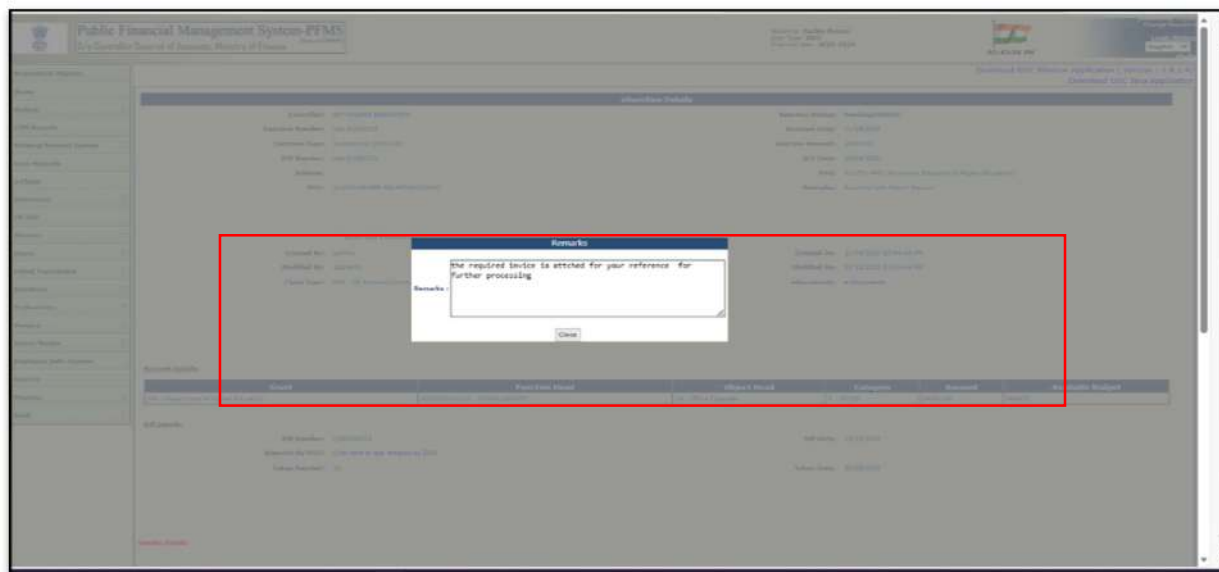




- ✓ User can view the new uploaded document under **e-Documents** section mentioned as e- Bill Supporting Document.



- ✓ 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, NCDDO/CDDO admin