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**Government of India**  
**Ministry of Finance, Department of Revenue,**  
**Central Board of Indirect Taxes & Customs,**  
**O/o Principal Chief Controller of Accounts**  
**(Coordination Expenditure Section)**

I.P. Estate, New Delhi-110002.

Dated : 06.12.2019

**Office Memorandum**

**Subject : Instructions to PAOs related to transactions on PFMS.**

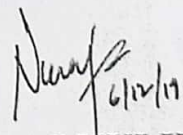
All the Pay & Accounts Offices are directed to ensure strict compliance to the following instructions related to transactions on Public Financial Management System (PFMS) :

1. All Pay & Accounts Officers authorized for making payments shall verify each payment file of a Batch with the corresponding physical bill without fail before putting the Digital Signature.
2. All Officials of PAOs dealing with PAO and DDO Module of PFMS shall use NIC/GOV Domain e-mail ID for User Registration.
3. PAOs are directed not to access the PAO/DDO Module and not use Digital Signatures for making payment from the computers installed outside their Office locations.
4. At the time of relieving of any Officer, who is a PAO-Type User (upon transfer/superannuation) his/her Digital Signature and User ID should be deactivated. This should be one condition to be enforced while giving "No Objection Certificate/LPC".
5. All the Users must maintain strict confidentiality of their User IDs and Passwords. There must be NO sharing of User IDs/Passwords. The Official concerned shall be responsible for security and usage of his/her Digital Signature. Each Official shall have to ensure that Digital Signature is kept secure and not shared.
6. All the Users are advised to change their passwords at regular intervals preferably every 90 days.

*Contd..2/-*

- 7. Any Official communication shall be made from the NIC/Gov e-mail ID ONLY. Principal Accounts Office shall not entertain any communication received from an ID, which is not NIC/Gov email id.
- 8. The PAOs should ensure that the bank details of the vendor are verified by the DDOs. It should be signed and stamped by the concerned DDO.
- 9. The reprocessing of 'Failed after Success' cases must be done only after the request has been received from the Drawing and Disbursing Officer (DDO) enclosing the corrected Bank Account details and certifying the same under his/her signature and stamp (as per Annexure-I). The physical copies of such requests must be kept in safe custody by PAO for record as well as for audit purpose. Any request received via telephone/email must NOT be entertained.
- 10. Pay & Accounts Offices must maintain a register of all the reprocessed 'Failed after Success' transactions as given in the Annexure-II.
- 11. PAO shall be responsible to ensure that the reprocessed 'Failed after Success' transactions report in PFMS tallies with the physical requests received from the DDOs as well as the register being maintained in the format given in Annexure II.
- 12. PAOs should ensure that reconciliation of the expenditure is done with all the DDOs every month.

This issues with the approval of Competent Authority.

  
 (NEERAJ KULHARI)  
 Dy. Controller of Accounts

Encls. : As above.

To  
All PAOs, CBIC.

Copy to : All Zonal Heads, CBIC.

Copy for information, to :  
Sr.PS to Pr.CCA / PS to CCA (MS) / PS to CCA(KG) / PA to Dy.CA(AA)