

**Ministry of Finance**  
**Department of Expenditure**  
**O/o the Controller General of Accounts**  
**Mahalekha Niyantarak Bhawan**  
**GPO Complex, E-Block, INA,**  
**New Delhi – 110 023**

No. R- 16001/1/2020-GBA-CGA/ 152 - 161

Dated: 21<sup>st</sup> March 2024

**Office Memorandum**

**Subject: Advisory for payments towards closing of the financial year through PFMS/RBI especially on 31<sup>st</sup> March 2024**

Reference is invited to this Office Memorandum No. TA-2-03001 (3)/1/2021-TA-II (E-5450)/161 dated 23<sup>rd</sup> January 2024 (**Annexure -I**) and OM No. TA-2-03001 (03)/1/2021-TA-II (E-5450)/104 dated 15<sup>th</sup> February 2024 (**Annexure II**) and OM No. TA-2-03002 (03)/1/2021-TA-II/e-5450/136 dated 14<sup>th</sup> March 2024 (**Annexure III**) regarding advisory for monitoring of the status of bills and to avoid system overload during the last hours of the end of the FY 2023-24.

2. In order to ensure smooth closure of the financial year 2023-24, the following special arrangements are put in place in consultation with RBI and PFMS for March 31, 2024, under IGA, IAAA, TSA, Central Sector Schemes payments (implemented through TSA Model) i.e. under e-kuber integration framework:-

**A. For Inter-Governmental Advices (IGAs)**

- (i) Electronic IGAs through PFMS can be processed up to 2345 hours on 31<sup>st</sup> March 2024, as per the RBI window for processing electronic IGAs on the same day. Electronic IGAs which are processed through PFMS and sent to RBI after 2345 hours shall be processed as March Residual. PFMS will remain up and running till the end of FY i.e. up to 2400 hours on 31<sup>st</sup> March, 2024.
- (ii) In case, the IGAs cannot be processed electronically, then the same may be processed physically up to 2400 hours under the signature of an authorized person updated at RBI and sent to CAS, RBI, Nagpur (**format attached as Annexure-IV**).
- (iii) IGA should not be processed through both channels (that is, physically and as well as through PFMS). It should be processed either electronically through PFMS or physically.

**B. For IAAA Payments**

All the payments files under IAAA payments (for above Rs. 100 crores) and other e-payments can be processed through PFMS till the end of FY 2023-34 i.e. up to 2400 hours on 31<sup>st</sup> March 2024. **However, efforts should be made that these e-payments files are processes well in advance by 2300 hours and latest by 2330 hrs on 31<sup>st</sup> March 2024 to enable both PFMS and e-kuber systems process these files smoothly.**

**C. For Treasury Single Accounts (TSA) and Central Sector Payments (implemented through TSA framework)**

- (i) Under the TSA Systems/Central Sector Schemes, all the assignment advice issued by the PAOs/ABs are valid up to 2400 hours of 31<sup>st</sup> March 2024.
  - (ii) **However, considering that issuance of e-assignments is pre-payment activity followed by action at the end of RBI, PFMS, and Agencies to begin payment transactions. Accordingly, it must be ensured that assignment limit files meant for FY 2023-24 are sent to e-kuber well in advance by 1800 hours and latest by 2000 hrs so that the e-payments against balance assignments are completed well before closing hours on 31<sup>st</sup> March 2024.**
  - (iii) Keeping in view the holidays in the last week of March 2024 and also in order to avoid system overload during the last days of FY 2023-24, Pr. CCAs/CCAs/CA (i/c) of Ministries/Departments may also request the Programme Divisions in their Ministries/Departments to complete the processing of sanctions expeditiously after taking IFD concurrence etc. wherever applicable for expediting issue of assignment and release of payments against these assignments well before 31<sup>st</sup> March 2024
3. Help Desk and Nodal Officers for any issues related to March closing operations are annexed (**Annexure –V**)
4. All Pr. CCAs/CCAs/CAs (IC) are requested to issue necessary directions for processing payments accordingly by PAOs/Pr.AOs.

This issues with the approval of Competent Authority

  
(Narender Singh)

Encl. as above

Asstt. Controller General of Accounts (GBA)

To

1. All the Financial Advisors of the Ministries/Departments
2. Addl. Secretary (PF-State), DoE, MoF, New Delhi
3. Addl. Secretary (Budget), DoEA, MoF, New Delhi
4. All Pr. CCAs/CCAs/CAs of Ministries/Departments (holding independent charge)
5. CGM, DGBA, RBI, Mumbai
6. All the concerned Pr.AOs of the Ministries/Departments with the request to advice the concerned PAOs to share with the Nodal Officers of ABs under TSA and Central Sector Schemes implemented through TSA framework the above advisory.
7. Sr. AO (ITD) with the request to upload said OM on CGA's website.

F. No: TA-2-03001(03)/1/2021-TA-II(E-5450)/6/

Government of India  
Ministry of Finance  
Department of Expenditure  
Controller General of Accounts  
(TA-II Section)

Mahalekha Niyantak Bhawan,  
INA, New Delhi-110023.

Date: 23.01.2024

OFFICE MEMORANDUM

**Subject: Monitoring of status of bills by Pr. CCAs/CCA/CAs of Ministries/ Departments- reg.**

In order to avoid last minute rush of expenditure and system overload in PFMS during the closing months/ days of the financial year 2023-24, it is desired that bills may be cleared by PAOs on daily basis and it may be ensured that no pendency of bills of a day is carried forward to the next day.

2. With a view to keep the bills under process to a bare minimum, it is stated that the pendency position of bills may strictly be monitored by all Pr. CCAs/CCAs/CAs of Ministries/ Departments at the end of each day through Reports Module of PFMS (CAM Reports-MIS-MIS 01-Bills Status Report and MIS-02-Bill Pendency Report).

3. Pr.CCAs/CCAs/CA(IC) are also advised to issue instructions to DDOs in the Ministries/Departments through their FAs to submit bills as per their time-schedule so that there is no rush towards end of the months of February and March.

This issues with the approval of the Addl. Controller General of Accounts(A&FR).



(Shailendra Kumar)  
Joint Controller General of Accounts (AR & PR)

To

1. All Pr. CCAs/CCAs/CAs with independent charge.

Copy for kind information to:

1. FS and Secretary (Expenditure)
2. CGA

F.No. TA-2-03001(03)/1/2021-TA-II (E-5450)/104

Government of India  
Ministry of Finance  
Department of Expenditure  
Office of Controller General of Accounts  
Mahalekha Niyantarak Bhawan,  
INA, New Delhi-110023

Date: 15.02.2024

OFFICE MEMORANDUM

**Subject: -Advisory to avoid system overload during last hours of the end of FY 2023-24-reg**

According to Rule 62(3) of General Financial Rules, 2017, rush of expenditure, particularly in the closing month of the financial year, should be avoided. This is also required to obviate system-overload due to last-minute piling up of payment files.

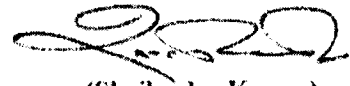
2. This Office OM No. TA-2-03001(03)/1/2021-TA-II(e-5450)/61 dated 23.01.2024 on the above-cited subject may be referred to (copy enclosed) wherein Pr.CCAs/CCAs/CAs of Ministries/Departments were also instructed to monitor the pendency position of bills at the end of each day through PFMS reports and to keep them at a bare minimum.

3. The final batch of Supplementary Demands for Grants for the financial year 2023-24 is likely to be issued in the month of February of this financial year. It needs to be ensured that processes involved at every stage are planned and staggered in a way that there is no system overload and the system is able to handle the increased volume of sanctions and bills in the closing days of March 2024.

4. In view of the above, the following is advised:

- i. Ministries/Departments may be sensitized to submit the bills for the available budget in a timely manner.
- ii. Ministries/ Departments may also be sensitized to prepare re-appropriation proposals in time.
- iii. The Programme Division of Ministries/Departments may be requested to complete the processing of sanctions expeditiously so that the process of bill preparation by DDO can start on the same day and be forwarded to PAO through PFMS.
- iv. Sufficient time should be available with PAO to carry out scrutiny of bills and ensure necessary pre-check requisites being the last stage of release of payment.

5. This issues with the approval of Addl. CGA (A&FR).



(Shailendra Kumar)

Jt. Controller General of Accounts (AR&PR)

To,

All Pr.CCA/CCA/CAs (i/c) of Ministries/Departments.

Copy for kind information to:

1. Finance Secretary & Secretary (Expenditure)
2. Secretaries of Ministries/ Departments
3. Controller General of Accounts
4. Addl. CGA (HR)/ Addl. CGA (A&FR)/ Addl. CGA (PFMS)
5. Financial Advisors of Ministries/Departments
6. Additional Secretary (Budget), D/o Economic Affairs, MoF

F.No. TA-2-03002(03)/1/2021-TA-II/e-5450/136  
Government of India  
Ministry of Finance  
Department of Expenditure  
Office of Controller General of Accounts

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Mahalekha Niyatrak Bhawan  
E-Block, INA, New Delhi  
Dated: 14<sup>th</sup> March, 2024.

**OFFICE MEMORANDUM**

**Subject: Rush of expenditure in the month of March, 2023-24-reg.**

In order to avoid last minute rush of expenditure & system overload in PFMS during the closing month/days of the financial year 2023-24 due to likelihood of rush of bills towards the end of the year, it is hereby advised that the following actions may be taken as pro-active measures to ensure streamlining of bills payments for March 2024:

- (i) Head of Accounting Organisations of all Ministries/Departments need to ensure smooth clearance of bills in PAO and monitor daily stock of bills in hand in each PAO. Pr.CCA/CCA/CA(i/c) of Ministries/Departments should consider opening of Pay and Accounts Office on Saturdays and Sundays falling in March, 2024 to clear the pendency of bills in hand. A consolidated controller-wise bill pendency report from Pr.CCA/CCA/CA (ic) containing number of bill received, cleared and pending at the close of the day will be monitored on a daily basis, in the Office of CGA starting from 13<sup>th</sup> March till 31<sup>st</sup> March, 2024.
- (ii) Engagement and close coordination by Pr.CCA/CCA/CAs within their respective Ministries/ Departments should be ensured. Programme Divisions, Administrative offices, DDOs and other stakeholders may be sensitized and requested to submit bills in a timely manner with a specific date (say 22<sup>nd</sup> March) by which bills may be submitted in PAOs A copy of the instructions issued by the field offices to the offices under their payment control for the time-schedule for timely submission of various types of bills may also be endorsed to this office.
- (iii) In order to avoid system overload during last hours of the end of FY 2023-24, Pr.CCAs/CCAs/CA(i/c) of Ministries/Departments may also request Programme Divisions in their Ministries/Departments to complete the processing of sanctions expeditiously after taking IFD concurrence etc wherever applicable for expediting onward submission of bills by DDOs to PAOs.
- (iv) In the light of the three bank holidays falling on the last week of March 2024 (March 25<sup>th</sup>- Holi; March 29<sup>th</sup> Good Friday; and March 31<sup>st</sup> being Easter Sunday), the timelines to be specified by RBI for March end for processing e-payments through Banks and issue of assignments through PFMS are indicative outer time limits only. DFS is likely to issue suitable instructions to RBI to ask all banks handling Government business to remain open on 29<sup>th</sup> and 31<sup>st</sup> March 2024. These are for the processing of bills and fund settlement with RBI on 31<sup>st</sup> March 2024. This specific advisory for 31<sup>st</sup> March 2024 will be issued shortly. However, it is expected that all types of bills for payments should be processed well before the outer limits.

Contd. p/2-

(v) In case of opening of head of accounts become necessary as per RE 2023-24, the request for opening of heads should be sent to CGA Office online at the earliest through e-lekha.

(vi) Reconciliation of balances may be carried out by PAO especially the figures appearing under Major Head 8454-Treasury Single Account with actual expenditure as reported by autonomous bodies utilized against assignments issued by PAO under TSA.

(vii) Token generation in the case of ebill is automated. In case of bills preferred other than through ebill module, it should be ensured by PAOs that requisite token has been generated in PFMS against such bills on the same day when ink-signed bills from DDO are received. It may be strictly ensured that there should not be any delay in generation of tokens by PAOs and the same may be closely monitored by Pr. CCA/CCA/CAs.

This issues with the approval of CGA.

*Shankari Murali*

**(Shankari Murali)**  
**Additional Controller General of Accounts(A&FR)**

To

Pr. CCAs/CCAs/CAs(i/c) of Ministries/Departments

Copy for kind information to:

1. Addl. CGA (HR & Oversight)/ Addl. CGA (PFMS)
2. FAs of Ministries/Departments
3. PPS to CGA

## Details of Inter Government Adjustment (IGA) Advice

The sample IGA Physical Advice is given below:

### SAMPLE IGA Advice

1 → **CCA- MINISTRY OF FINANCE  
DEPARTMENT OF EXPENDITURE  
MINISTRY OF FINANCE  
NEW DELHI - 110001**

The General Manager  
Reserve Bank of India  
Central Accounts Section  
Additional Office Building  
East High Court Road  
Nagpur - 440 001

2 → CODE 7 1 3

3 → IGA No. 4 5 5

4 → A

5 → DATE 26 02 2008

Madam/Sir

6 ↓  
Please DEBIT our Account with Rs. 944400000 (Rupees Ninety Four Crore Forty Four Lakh only) by contra CREDIT to the following State Governments with the amount mentioned against each :

7 ↓ Month & Year of Accounts : Feb-2008

8 ↓ PAYMENT TO BE MADE ON 26/02/2008

9	10	11	12		
SI. No	State Name	Code	Scheme Code	Amount	Sanction Number and Date
1	ANDHRA PRADESH	101		721,116,000	No. 59(7)PFI/2007-278-5455-07 dated 26/02/2008
2	MADHYA PRADESH	107		56,933,000	No. 59(7)PFI/2007-278-5455-07 dated 26/02/2008
3	MAHARASHTRA	109		71,470,000	No. 59(7)PFI/2007-278-5455-07 dated 26/02/2008
4	RAJASHTAN	114		80,336,000	No. 59(7)PFI/2007-278-5455-07 dated 26/02/2008
5	UTTARAKHAND	126		14,545,000	No. 59(7)PFI/2007-278-5455-07 dated 26/02/2008
<b>TOTAL</b>				<b>944,400,000</b>	

13 →   
(Gireesh Kumar)  
Pay & Accounts Officer

**The field wise details are given below:**

- a) Sender Name (1) – Mandatory field.** Name of the sender (Government/Ministry/Department) of the sender of the advice. **All advices need to include the contact details including their mobile no. and email id to ensure that CAS is able to contact them in case of any discrepancies that need to be resolved. All IGA advices must be received from the official govt. domain ids (nic.in, gov.in) else the same would be rejected.**
- b) Sender Code (2) – Mandatory field.** User Defined Customer Hierarchy (UDCH) code of the sender of the advice. CAS allots a unique three digit code number i.e. UDCH code to accounting unit which should be used as sender code.
- c) Advice Number (3) – Mandatory field.** These are running serial numbers indicated on the advices. This is important for the purpose of finding out duplicate advice and / or missing advices. CAS follows a system of running serial number starting with advice No.1 from April to March every year (including the March Residual period). Same series should be used for both debit and credit advices.
- d) Sub - Advice Number (4) – Optional field.** Alphabets can be used as suffix to the advice number. For example, Ministry of Finance, Department of Expenditure suffixes the Advice number with “R” in respect of advices representing recovery from other units. However, the suffix needs to be registered with CAS before use.
- e) Advice Date (5) – Mandatory field.** This is the date of issue of the advice.
- f) Amount (6) - Mandatory field.** The advice must indicate the amount in both words and figures. These two amounts should tally.
- g) Month and Year of Accounts (7) – Mandatory field.** The advice must contain month and year of booking. This is required for segregating the transactions as current Month/Year or previous Month/Year transactions. The advices sent during residual period (i.e. April 01 to April 10, 2023 as decided by O/o CGA) and pertaining to accounting year 2022-23 must indicate Month and Year of Booking as March 2023.
- h) Date of booking (8) - Optional field.** The sender unit may indicate the date on which the advice is required to be booked (i.e. value date of the transaction), which can be the date of sending the advice or any future date.
- i) Contra Party Name (9) – Mandatory field.** This is the Government/Ministry/Department to whom the contra debit/credit is to be passed on.
- j) Contra Party Code (10) – Mandatory field.** This is the corresponding UDCH code of the Government/Ministry/Department to whom the contra debit/credit is to be passed on. The contra party code indicated against the contra party name must tally with the code



maintained at CAS. In case of any mismatch the Section will inform the sender of the advice and obtain a revised advice.

- k) Scheme Code (11)** – Optional field. This represents the scheme/program under which releases are made by GoI or repayments/prepayments to GoI are affected by States/UT. The corresponding name of the GoI Scheme is reflected in the contra party's clearance memo. However, these scheme codes need to be registered with CAS before use.
- l) Sanction Number and Date (12)** – Optional field. This is the reference number and date of the sanction order for release of payment. The details are entered by CAS if provided on the advice.
- m) Signature of Authorized official (13)** – Mandatory field. The advice must be signed by an Official authorized to sign advices on behalf of the Ministry/Government concerned. Only those officers whose specimen signatures are registered with CAS should sign the Advices else the advices will be rejected. **The sample Specimen Signature Card is enclosed herewith.**

### Important

1. All advices need to include the contact details including their mobile no. and email id to ensure that CAS is able to contact them in case of any discrepancies that need to be resolved.
2. All IGA advices must be received from the official govt. domain ids (nic.in, gov.in) else the same would be rejected.
3. Contact details of CAS officials who can be contacted are provided below:

Name	Designation	email id	Landline Nos.	Mobile Nos.
Shri. Kshitizraj Singh	AGM	<a href="mailto:dailyposition@rbi.org.in">dailyposition@rbi.org.in</a> ; <a href="mailto:cas_iga@rbi.org.in">cas_iga@rbi.org.in</a>	0712-2806805	9934701997
Shri. Amit Swarnkar	Manager	<a href="mailto:dailyposition@rbi.org.in">dailyposition@rbi.org.in</a> ; <a href="mailto:cas_iga@rbi.org.in">cas_iga@rbi.org.in</a>	0712-2806819/ 809	9131186872
Smt. Kalpana Mahashabde	Manager	<a href="mailto:dailyposition@rbi.org.in">dailyposition@rbi.org.in</a> ; <a href="mailto:cas_iga@rbi.org.in">cas_iga@rbi.org.in</a>	0712-2806819	7898919266

To,

The Chief General Manager  
Reserve Bank of India  
Central Accounts Section  
Additional Office Building  
East High Court Road  
Nagpur – 440001.

Madam / Dear Sir

With reference to your letter No./ e-mail \_\_\_\_\_ dated \_\_\_\_\_.

We are furnishing herewith the information as stated herein.

**Name of Office/ Institution/ :**

**Ministry/ Department/ AG's/ Fin.**

**Sec./ Postal/ Railway/ Defence etc.**

**Code No. (Allotted by RBI, CAS):**

**Latest Postal address (in detail):  
(With Pin Code)**

**Fax Numbers (with STD Code):**

**Telephone Numbers :  
(With STD Code)**

**E-mail Addresses / Website:**

Yours faithfully,

Date: \_\_\_\_\_

**SPECIMEN SIGNATURE CARD**

NAME OF ACCOUNT : \_\_\_\_\_  
NAME OF AUTHORIZED OFFICIAL : \_\_\_\_\_  
Designation : \_\_\_\_\_  
Email ID : \_\_\_\_\_  
Mobile Number : \_\_\_\_\_  
Signature valid for financial year : \_\_\_\_\_  
SPECIMEN SIGNATURE : 1) \_\_\_\_\_  
2) \_\_\_\_\_  
3) \_\_\_\_\_  
ATTESTED BY : \_\_\_\_\_

(Signature with Name, Designation and Stamp)

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**IMPORANT: Please enclose official ID card of the Signing and Attesting officials for KYC records.**

Help Desk Detailsi. **At PFMS (GIFMIS): For PFMS/e-bill issues**

S. No.	Name and nation	Contact Details	Issues
1.	Mr. Anil Kumar Mahendru, AO	011-24665411	PFMS/e-bill issues Email: pao2000@nic.in
2.	Ms. Anjali Sisodiya, AAO	011-24665410	
3.	WhatsApp group (Technical): PFMS-CGA		

ii. **TSA Help Desk:**a. Email : [tsa-helpdesk-cga@gov.in](mailto:tsa-helpdesk-cga@gov.in),

Landline: 011-24665598

b. Nodal Officer: Shri. Hemant Gupta, ACGA(GIFMIS)

Phone: 011-24653541, Email: [gupta.hemant19@gov.in](mailto:gupta.hemant19@gov.in)iii. **GBA Section (O/o the CGA)**Email: [sao-rbd@nic.in](mailto:sao-rbd@nic.in), Landline: 011-24665382/383iv. **RBI (Nodal Officers)**

a. Shri Vivek Jaithliya, DGM, DGBA, Mumbai

Email: [vivekjaithliya@rbi.org.in](mailto:vivekjaithliya@rbi.org.in), Land Line: 022-23016282

b. Shri Arjya Chakrabarti, Manager, DGBA, RBI, Mumbai

Email: [arjyachakrabarti@rbi.org.in](mailto:arjyachakrabarti@rbi.org.in), Land Line: 022-23028544

Note: While raising queries to PFMS/RBI, please provide e-payment file name/electronic IGA file name and end to end ID of PFMS.

c. For TSA and Central Sector Schemes (implemented through TSA Model) related **non-technical queries:-**

i. Banking Department, New Delhi Regional Office

Email: [bankingnewdelhi@rbi.org.in](mailto:bankingnewdelhi@rbi.org.in),

Land Line: 011-23716095, 23318753, 23353097

ii. Shri Dheeraj Joshi, Manager, [dheerajjoshi@rbi.org.in](mailto:dheerajjoshi@rbi.org.in)iii. Shri Amit Kumar, Assistant Manager, [amitkumar7@rbi.org.in](mailto:amitkumar7@rbi.org.in)iv. Shri Avneshwar Singh, AGM, [avneshwarsingh@rbi.org.in](mailto:avneshwarsingh@rbi.org.in)

- v. Help Desk in PFMS for any PFMS related banking, accounting and reports issues are as below:-

S. No.	Name and Designation	Contact Details	Issues
1.	Shri Vikas Gupta, Scientist C, NIC	9873545651 vikas.g86@nic.in	System response/slowdown of application etc.
2.	Shri Ratnesh Raushan, Scientist C, NIC	7827951788 ratnesh.raushan@nic.in,	
3.	Shri Puneet Srivastava, JD, NIC	9871930920 punit@nic.in	
4.	Shri Rahul Garg, Asstt. CGA (Tech.)  Shri Anil Kumar ACA (Tech)  Shri Vivek Kandpal Sr. AO	011-23343860 Extn. 315 rahulg.13gov.in  011-23343860 Extn 224 anilk.09@gov.in  011-23343860 Extn. 284 Vivek.kandpal@nic.in	
5.	Shri Kaushal Meena Asstt. CGA (Banking)	011-23343860 Extn. 313 kaushal.90@gov.in	Banking
6.	Shri N.K. Mehta Sr. AO	011-23343860 Extn. 447 mehta.nk@mea.gov.in,	
7.	Shri Vijay Choudhary Dy. CGA (Reports)	011-23343860 Extn. 317 vijay.choudhary82@nic.in,	Reports
8.	Smt. Gitanjali Sr. AO  Ms. Parul Singhal AAO	011-23343860 Extn. 280 geetanjali.72@nic.in  011-23343860 Extn. 282 parul.singhal@meity@gov.in	
9.	Smt. Deepsikha Kapoor, Sr. AO	9871203091 deepshikak.17@gov.in	Helpdesk
10.	Shri Pawan Kumar, Sr. AO	9958886611 pawan.kr68@nic.in	DBT

Escalation point for any PFMS issues is Shri Anupam Raj, Dy. CGA (GIFMIS-PFMS): Email: anupam.raj@gov.in