TRAINING PROGRAMME IN
Public Financial Management System (PFMS)
Preface

This presentation attempts to explain about:

- **Highlights from Chapter- 8 SOP(Part- 2)**
- **Background and objectives of PFMS**
- **Current and Future Capabilities of PFMS**
- **Role of PFMS in financial management of DDU-GKY**
- **Role of various Stakeholders in the management of PFMS**
Highlights from Chapter- 8 SOP(Part- 2)

Project Financial Procedures
Role of PFMS in financial monitoring

PFMS is a monitoring tool which focuses on recording and validation of the following transaction:

1. Payment of entitlement to candidates are accurate and timely

2. Payment of salaries to trainers, master trainers and the Q team members are accurate and timely, as they have critical impact on the quality of training and employment as envisaged in the scheme
Payment to be Checked 100% which cover Approximately 70% of the project cost

Candidate entitlement
1. Food and To & Fro charges
2. Boarding and lodging expenses
3. Post Placement support
4. Uniform cost

Payment of salaries to:
1. Trainers
2. Master Trainers
3. Q Team Member

= 70% Approximately of the total project cost
Roles and responsibility of PIA, CTSA and SRLM on Financial Monitoring

<table>
<thead>
<tr>
<th>PIA</th>
<th>CTSA/SRLM</th>
</tr>
</thead>
<tbody>
<tr>
<td>• PIA shall be accountable and responsible for compliance to all rules and regulations as per policies and processes define in SOP.</td>
<td>• Verification of expenditure limited to disburse of candidates entitlements, payment to trainers, master trainers and PIA Q team.</td>
</tr>
<tr>
<td>• Provide the clarity among each actors (PIA OP Team, PIA OP Team (Finance), PIA Q Team, Auditors)constituted by PIA</td>
<td>• Verification and review of the remarks reported by the periodical and annual auditor</td>
</tr>
</tbody>
</table>
Appointment of Auditors

Appointment of auditor(s) for the following roles:

1. Periodical Auditor
2. Annual Auditor

(The auditor(s) appointed should be independent: free from economic, financial and other relationship with PIA)
Process of Financial Auditing

Process of First Month Financial Auditing

Process of Monthly Financial Auditing

Process of Annual Financial Auditing
Process of First Month Financial Auditing (Para 8.10.1, Page No. 124)

1. **5th of Calendar Month**
   - Finalize 1st month Monthly Verification Certificate and share with Periodical Auditor for Verification

2. **10th of Calendar Month**
   - Finalize Financial Audit Certificate and Utilisation certificate and share the document with Annual Auditor for conducting audit

3. **15th of Calendar Month**
   - Conduct Verification for the prescribed heads of expenditure as per monthly verification certificate

4. **25th of Calendar Month**
   - Conduct financial audit for 1st month books of account based on the sampling technique as per the applicable auditing standard with the sample size mentioned under SI 8.10G

5. **26th of Calendar Month**

6. **30th of Calendar Month**
   - Visit the project finance office of PIA and conduct meeting with PIA OP Finance team, Periodical and Annual Auditor to Verify the report Submitted and make correction

7. **30th of Calendar Month**
   - Submission of revised audit report if required based on the observation of SRLM/CTSA
Process of Monthly Financial Auditing Auditing (Para 8.10.2, Page No. 126)

- **5th of every month**: Finalize Monthly Verification Certificate and share with Periodical Auditor for Verification
- **15th of every month**: Conduct Verification for the prescribed heads of expenditure as per monthly verification certificate
- **16th of every month**: Submit Monthly Verification certificate authenticate by Periodical Auditor to CTSA/ SRLM
- **18th of every month**: Cross verify amount received as take home salary in a candidates bank account and hand over to CTSA finance team
- **23rd of every month**: Cross Verify Monthly verification certificate and assess the deviation report by Periodical auditor and issue a Monthly Verification Report directing the PIA to rectify deviations and report compliance
- **26th of every month**: Comply with the Monthly Verification report of SRLM/CTSA report and submit a compliance Report
- **End of every month**: Review the Compliance Report submitted by PIA and issue Final Monthly Verification report Generating notice, in case deviation are not Addressed

DDU-GKY, April 2015. Confidential
Process of Annual Financial Auditing (Para 8.10.3, Page No. 129)

Finalize and share Annual Financial statement, Annual Audit Certificate, Annual Utilisation Certificate and related books of account in accordance with the applicable standards and share with Annual Auditor

Conduct Annual financial audit of books of account based on the sampling technique as per the applicable auditing standards with the sample size

Authenticate Annual Financial Statement, Annual Audit Certificate and Annual Utilisation Certificate

Submit annual audited financial statement, annual audit certificate and annual utilisation certificate to SRLM in AAP state and CTSA in non-AAP state

CTSA to Reconcile the amount of expenditure for prescribed heads, assess deviations reported in annual audit certificate

CTSA to Issue an annual verification report directing the PIA to rectify deviation and submit a compliance report

PIA to Comply with the Annual Verification Report of SRLM/CTSA and submit a Compliance report

CTSA to Review the Compliance Report Submitted by PIA and issues final Annual Verification Report. Generate notice, in case of deviation not addressed
Quarterly & Half Yearly Verification by CTSA (para 8.10.2, Activity-8)

**Quarterly**
- Project commencing in 1\textsuperscript{st} & 3\textsuperscript{rd} quarter: 4 Quarters
- Project commencing in 2\textsuperscript{nd} & 4\textsuperscript{th} quarter: 5 Quarters

**Half yearly verification**
- At the end every half year ending March and September
## SI 8.3 E: Heads of expenditure

<table>
<thead>
<tr>
<th>PFMS Code</th>
<th>Heads</th>
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<tr>
<td>A</td>
<td>Training Cost</td>
</tr>
<tr>
<td>A1.1</td>
<td>Trainers Salaries</td>
</tr>
<tr>
<td>A1.2</td>
<td>Q Team Salary</td>
</tr>
<tr>
<td>A1.3</td>
<td>Other training Cost</td>
</tr>
<tr>
<td>A2</td>
<td>Boarding and Lodging</td>
</tr>
<tr>
<td>A2.1</td>
<td>State Headquarters</td>
</tr>
<tr>
<td>A2.2</td>
<td>District Headquarters</td>
</tr>
<tr>
<td>A2.3</td>
<td>Other Locations</td>
</tr>
<tr>
<td>A3</td>
<td>One Time Travel Cost</td>
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<tr>
<td>A4</td>
<td>Food and To &amp; Fro Charges</td>
</tr>
<tr>
<td>A5</td>
<td>Post Placement Support</td>
</tr>
<tr>
<td>A5.1</td>
<td>Placement within district domicile</td>
</tr>
<tr>
<td>A5.2</td>
<td>Placement within state domicile</td>
</tr>
<tr>
<td>A5.3</td>
<td>Placement outside state domicile</td>
</tr>
<tr>
<td>A6</td>
<td>Tablet Computers</td>
</tr>
<tr>
<td>A7</td>
<td>Uniform</td>
</tr>
<tr>
<td>A8</td>
<td>Incentives</td>
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</tbody>
</table>
Vision of PFMS

A robust 21st century system for efficient, effective and transparent public funds management
Objectives of PFMS

• Tracking of funds across the scheme hierarchy
• Report utilization at different levels of implementation on a real time basis
• Real time reporting of banking transactions
• To provide a single platform for payment, accounting and MIS
• Enhancing transparency, accountability and auditability in public expenditure
<table>
<thead>
<tr>
<th>Workflow integration with Programme MIS</th>
<th>Payments</th>
<th>Reporting</th>
<th>Accounting</th>
</tr>
</thead>
</table>

**Monitoring and Learning**
Key Stakeholders of DDU-GKY in PFMS

- MoRD (DDU-GKY)
- CTSAs (YP)
- SRLMs (AP)
- Beneficiaries
- Project Implementing Agencies (PIAs)
- Vendors
Life cycle of PFMS functionalities

1. Registration of MoRD & DDU-GKY (MoRD)
2. Registration of CTSA
3. Registration of SRLM
4. Registration of PIAs, Mapping PIAs and Creating project masters
5. PIA & SRLM creating users & payees
6. Transfer of funds to CTSA and SRLM
   6.1 Marking receipt of funds in PFMS
7. Transfer of Funds to PIA
   7.1 Marking receipt of funds in PFMS (Receiving central and state share)
8. Payments via Electronic Mode - e Payment using Print Advice
9. Monitoring and Reporting
   9.1 Tracking PIA Expenditure and Advances
   9.2 Monitoring Bank Statements
   9.3. Monitor the Financial Transactions of each project account of PIA
10. Utilization Certificate generation
11. Entering Legacy data
12. Activation of Accounts for e-Transactions
Learning Objectives
Payments - SRLMs

- Receiving central share funds
- Receiving state share funds
- Creation of project masters
- Transferring funds to PIAs

6.1 Marking receipt of funds in PFMS

4. Registration of PIAs, Mapping PIAs and Creating project masters

7. Transfer of Funds to PIA
Payments - PIAs

- Receiving funds from CTSA/SRLM
- Creating vendors and beneficiaries
- Validation of bank accounts of vendors and beneficiaries
- E-payment using e-print advice

7.1 Marking receipt of funds in PFMS (Receiving central and state share)

5. PIA & SRLM creating users & payees

8. Payments via Electronic Mode - e Payment using Print Advice
Payments
PIAs

• Mapping training centres

• Recording bank charges

• Recording interest income

• Recording loans and settling loans

• Recording advances and settling advances

• Managing deductions

These activities have relevance when legacy data is to be entered in PFMS.
Reporting

• Reporting and aggregation of expenditure information

• Real-time monitoring of bank accounts
  ✓ SRLMs can use M16 report for monitoring the transactions of the PIA
  ✓ PIA can view Agency cash book (M04 report) for seeing the head wise expenditures
Types of Login

- Agency Login (Data Administrator)
  - Data Operator (Maker)
  - Data Approver (Checker)

The roles of each of this logins for SRLMs as well as PIAs will be discussed later in the presentation.
Some points to be remember

- More than one Data Operator (DO) logins can be created
- Only one (1) data approver should be created
- The role of Data Operator and Data approver should not be assigned to the same person
- Data Approver role should be assigned to a higher authority official of SRLM/PIA
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## Role of SRLMs

<table>
<thead>
<tr>
<th>ACTIVITIES</th>
<th>ACTORS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Data Administrator</td>
</tr>
<tr>
<td>Creation of DO and DA login</td>
<td>Data Administrator</td>
</tr>
<tr>
<td>Activation of e-payment for generating e-payment advise</td>
<td>Data Operator</td>
</tr>
<tr>
<td>Receiving central share and state share</td>
<td>Data Approver</td>
</tr>
<tr>
<td>Transfer of fund to PIAs</td>
<td>Data Approver</td>
</tr>
<tr>
<td>Creation of project masters for the PIAs</td>
<td>Data Approver</td>
</tr>
</tbody>
</table>

- **Maker will do the entry**
- **Checker will approve the entry**
DEMONSTRATION OF ROLES OF SRLMs by videos

&

PRACTICAL SESSIONS
Public Financial Management System-PFMS

Establish a web-based online transaction system for fund management and e-payment to implementing agencies and beneficiaries. The primary objective of PFMS is to establish an efficient fund flow system and expenditure network. PFMS also provides various stakeholders with a reliable and meaningful management information system and an effective decision support system.

Toll Free No. 1800 118 111 Ext. (202,204,206,208,215,216) Email: pfms.helpdesk@gmail.com, email.cpsms-cga@nic.in, cpsms-mof@nic.in, cpsmsproject@gmail.com

Reports related complaints/query may be sent on reports.pfms@gmail.com

Request for Training/Workshop on PFMS may be sent on training.pfms@gmail.com
To Download Training Requisition Request Form, please click Download Form.


HELP DESK | User Manual

Please Do Not Share the Password for Security Reasons.

Citizens can know the status of Aadhaar based benefits transferred through PFMS by using "Know Your Payments" link on left side panel.
Note: The system will ask you to change your password during your first login. The system will also do this periodically for all logins.
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## Types of Reports in PFMS

- The following table summarizes the reports available in the system for monitoring financial position.

<table>
<thead>
<tr>
<th>REPORT SECTION</th>
<th>REPORT CODE</th>
<th>PURPOSE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditure</td>
<td>E10</td>
<td>Reports expenditure, advance and bank statements</td>
</tr>
<tr>
<td>Monitoring</td>
<td>M16</td>
<td>Reports receipts, expenditure, advance, transfer and bank statements</td>
</tr>
</tbody>
</table>
SRLM

Monitor the Financial Transactions of each project account made by PIAs

Seek the details of unusual transactions

**Unusual transactions:**
- Fixed deposits (FDs)
- Large payments
- Duplication of entries
- Payment through any other mode (other than e-payment through payment advice)
- Reversal entries
- Credits into project account
## Account Number wise Transaction

<table>
<thead>
<tr>
<th>S No</th>
<th>Transaction Date</th>
<th>Dr Amount (Rs)</th>
<th>Cr Amount (Rs)</th>
<th>Cheque No</th>
<th>Narration</th>
<th>Remarks</th>
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<tbody>
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<td>17,815.00</td>
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<td>Date</td>
<td>Amount</td>
<td>Debit</td>
<td>Credit</td>
<td>Description</td>
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**Account Number wise Transaction**
## Large payments

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<td><strong>18-Oct-15</strong></td>
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Payment through any other mode (other than e-payment through payment advice)

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<th>S No.</th>
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# Reversal entries

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Public Financial Management System
Handling issues in PFMS

- PIAs to share the issues faced by them with SRLMs by e-mail
- SRLMs should create a common e-mail ID where issues of all PIAs can be consolidated
- One person at SRLM level should be deputed who will be responsible for resolving the issues
- Issues can be reported to PFMS help desk
  - pfms.helpdesk@gmail.com
<table>
<thead>
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<th>Session 1: Overview of roles and responsibilities of PIA in PFMS</th>
<th>Topics to be covered on Day 2</th>
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<td>Activation of e-payment module</td>
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<td>Creation of DO and DA logins</td>
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<td>Adding opening balance</td>
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<td></td>
<td>Mapping training centres</td>
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<td>Receiving funds from SRLMs</td>
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<td>Uploading beneficiary data</td>
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<td>Editing/Deleting beneficiary data</td>
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<td>Recording Bank charges</td>
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<td>Recording interest Income</td>
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<td>Recording loans and its settlement</td>
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<td>Recording advances and advance settlement</td>
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<td>Uploading vendor data</td>
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<td>Bulk customization</td>
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<td>Managing deductions</td>
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<td>ACTIVITIES</td>
<td>ACTORS</td>
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<td>------------------------------------------------</td>
<td>---------------------------------</td>
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<tr>
<td>Creation of DO and DA login</td>
<td>Data Administrator</td>
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<td>Activation of e-payment for generating e-payment advise</td>
<td>Data Operator</td>
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<td>Data Approver</td>
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<td>Mapping training centres</td>
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<td>Recording bank charges and interest income</td>
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<td>ACTORS</td>
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<td>Adding opening balance</td>
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<td>Creation of vendor and beneficiaries</td>
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Life cycle of PFMS functionalities

1. Registration of MoRD & DDU-GKY (MoRD)
2. Registration of CTSA
3. Registration of SRLM
4. Registration of PIAs, Mapping PIAs and Creating project masters
5. PIA & SRLM creating users & payees

6. Transfer of funds to CTSA and SRLM
6.1 Marking receipt of funds in PFMS
7. Transfer of Funds to PIA
7.1 Marking receipt of funds in PFMS (Receiving central and state share)
8. Payments via Electronic Mode – e Payment using Print Advice
9. Monitoring and Reporting
9.1 Tracking PIA Expenditure and Advances
9.2 Monitoring Bank Statements
9.3 Monitor the Financial Transactions of each project account of PIA
10. Utilization Certificate generation
11. Entering Legacy data
12. Activation of Accounts for e-Transactions
Life cycle of PFMS functionalities

1. Registration of MoRD & DDU-GKY (MoRD)
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11. Entering Legacy data
12. Activation of Accounts for e-Transactions
Life cycle of PFMS functionalities

1. Registration of MoRD & DDU-GKY (MoRD)

2. Registration of CTSA

3. Registration of SRLM

4. Registration of PIAs, Mapping PIAs and Creating project masters

5. PIA & SRLM creating users & payees

6. Transfer of funds to CTSA and SRLM

6.1 Marking receipt of funds in PFMS

7. Transfer of Funds to PIA

7.1 Marking receipt of funds in PFMS (Receiving central and state share)

8. Payments via Electronic Mode - e Payment using Print Advice

9. Monitoring and Reporting

9.1 Tracking PIA Expenditure and Advances

9.2 Monitoring Bank Statements

9.3. Monitor the Financial Transactions of each project account of PIA

10. Utilization Certificate generation

11. Entering Legacy data

12. Activation of Accounts for e-Transactions
Life cycle of PFMS functionalities

1. Registration of MoRD & DDU-GKY (MoRD)
2. Registration of CTSA
3. Registration of SRLM
4. Registration of PIAs, Mapping PIAs and Creating project masters
5. PIA & SRLM creating users & payees
6. Transfer of funds to CTSA and SRLM
6.1 Marking receipt of funds in PFMS
7. Transfer of Funds to PIA
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8. Payments via Electronic Mode - e-Payment using Print Advice
9. Monitoring and Reporting
9.1 Tracking PIA Expenditure and Advances
9.2 Monitoring Bank Statements
9.3. Monitor the Financial Transactions of each project account of PIA
10. Utilization Certificate generation
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Life cycle of PFMS functionalities

1. Registration of MoRD & DDU-GKY (MoRD)

2. Registration of CTSA

3. Registration of SRLM

4. Registration of PIAs, Mapping PIAs and Creating project masters

5. PIA& SRLM creating users & payees

6. Transfer of funds to CTSA and SRLM

6.1 Marking receipt of funds in PFMS

7. Transfer of Funds to PIA

7.1 Marking receipt of funds in PFMS (Receiving central and state share)

8. Payments via Electronic Mode - e Payment using Print Advice

9. Monitoring and Reporting

9.1 Tracking PIA Expenditure and Advances

9.2 Monitoring Bank Statements

9.3. Monitor the Financial Transactions of each project account of PIA

10. Utilization Certificate generation

11. Entering Legacy data

12. Activation of Accounts for e-Transactions
# Utilization Certificate

**FORM GFR 19**

**FORM GFR 19-A**

[See Rule 212(1)]

**Form of Utilization Certificate**

Certified that Out Of Rs. **4250000.00** Grants-in-aid Sanctioned during the year **2010-2011** in Favour Of **Centre for Development of Advanced Computing, Mumbai** under this Ministry/Department Letter No. given in the margin and Rs. **4000000.00** has been utilized for the purpose of for which it was sanctioned and that the balance of Rs **250000.00** remaining unutilized at the end of year has been surrendered to Government (vide No **12669** dated **06/05/2013**) will be adjusted towards the grants-in-aid payable during the next year **2011-2012** Interest earned is **500.00**

<table>
<thead>
<tr>
<th>SL No</th>
<th>Sanction Number</th>
<th>Sanction Date</th>
<th>Amount (Rs)</th>
</tr>
</thead>
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<tr>
<td>1</td>
<td>12 (10)/2008-ESD</td>
<td>30-09-2010</td>
<td>4250000.00</td>
</tr>
</tbody>
</table>

2. Certified that I have satisfied myself that the condition on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

**Kinds Of checks exercised**

- Cash book verified regularly
- Charted Accountant checked the expenses and certified
- Bank Reconciliation
- Account audited by competent authority

**Signature..........................................
Designation........................................
Date..................................................**
Life cycle of PFMS functionalities

1. Registration of MoRD & DDU-GKY (MoRD)
2. Registration of CTSA
3. Registration of SRLM
4. Registration of PIAs, Mapping PIAs and Creating project masters
5. PIA& SRLM creating users & payees
6. Transfer of funds to CTSA and SRLM
6.1 Marking receipt of funds in PFMS
7. Transfer of Funds to PIA
7.1 Marking receipt of funds in PFMS (Receiving central and state share)
8. Payments via Electronic Mode- e Payment using Print Advice
9. Monitoring and Reporting
9.1 Tracking PIA Expenditure and Advances
9.2 Monitoring Bank Statements
9.3. Monitor the Financial Transactions of each project account of PIA
10. Utilization Certificate generation
11. Entering Legacy data
12. Activation of Accounts for e-Transactions
THANK YOU