

No.C-13015(375)/MFCGA/PFMS-PMIG/2015-16/1764 to 1804
Ministry of Finance, Department of Expenditure
Office of the Controller General of Accounts
Shivaji Stadium Annexe, New Delhi

Office Memorandum

Dated December 8, 2015

Subject: **Implementation of enhanced PFMS for online payment and accounting – Scroll Entries.**

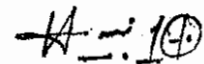
A reference is invited to Monthly Accounts Section's communication bearing No.S-11022/01/200/IOS/M.ACs/2014-15 dated 17 November, 2015 conveying decisions taken at the meeting chaired by CGA on 17th November, 2015 regarding consolidation of monthly accounts for October, 2015 (available on the website of CGA).

2. Screen forms for data entry of Daily Main Scroll, related Daily Receipt Scrolls and Payment Scrolls for cheque payments and Date wise Monthly Statement (DMS) have been developed and are now available on PFMS under "Bank Reconciliation". All the Pay & Accounts Offices processing payments through PFMS are required to make data entry of Daily Main Scrolls, receipt scrolls, payment scrolls for cheque payments and DMS for October, 2015 and November, 2015 on PFMS portal. PAOs may ensure before starting data entry of scrolls that they are having IFSC Code in respect of PAO's accredited bank as well as IFSC Code of the individual bank branch of their CDDOs' accredited bank. The same will be required at the time of data entry to identify corresponding Dealing Branch. The abovementioned scrolls and DMS for December, 2015 onwards will also be entered on PFMS till further instructions. Steps to be followed for entering scrolls and DMS in PFMS are listed in the Annexure.

3. Transfer Entries, if any, in respect of scrolls incorporated in the monthly account of October, 2015 will be reversed in the monthly account of November, 2015 through fresh Transfer Entries. The scroll entry for the month of October and November, 2015 and also TEs reversal entries in respect of scrolls incorporated in the accounts of October, 2015 shall be completed before closing of monthly account of the PAO for November, 2015.

4. All the Pr.CCAs/CCAs/CAs (independent charge) are requested to please issue necessary instructions to the PAOs under their control to follow the above procedure.

5. This issues with the approval of Jt. CGA (PFMS/ITD).


(Hanumaiah K.)

Asstt. Controller General of Accounts

To

- (1) All Pr./CCAs/CCAs/CAs (independent charge)
- (2) Jt. CGA (ITD/PFMS/Accounts)
- (3) Sr. TD, NIC, ACID, O/o CGA, Shivaji Stadium.
- (4) Sr. TD, NIC, PFMS, Shivaji Stadium.
- (5) Sr. AO, ITD, Shivaji Stadium for uploading on CGA's website.

**STEPS TO BE FOLLOWED FOR ENTERING DAILY MAIN SCROLL,
CHEQUE PAYMENT SCROLL, RECEIPT SCROLL & DATE WISE
MONTHLY STATEMENT (DMS) IN PFMS.**

1. There is a 'bank reconciliation' module in the PFMS through which the processing of scrolls/DMS will be done.
2. There are four options viz. main scroll, receipt scroll, payment scroll & DMS.
3. The data entry will be done in all the above forms.
4. IFSC codes of Focal Point Bank (FPB) and of dealing branches are required for data entry in the main scroll.
5. All these scrolls will be entered by the dealing hand and passed by the AAO.

MAIN SCROLL ENTRY

1. In the main scroll entry form the date wise entry of receipts and payments of each dealing branch is required to be done.
2. The main scroll will be allowed to 'Forwarded to AAO' only if the date wise totals of receipt and payment of all the dealing branches entered in the main scroll is matched with instrument wise total amount entered in the receipt and payment scroll.
3. At the AAO level on the click of 'Accept' button the system will check whether the status of all the instruments appearing in the scroll is 'encashed'/'matched' i.e. appearing with green background colour. The main scroll will be successfully passed only if the status of each challan entered in the receipt scrolls of all the dealing branches is 'encashed/matched' i.e. with background colour as 'green'

RECEIPT SCROLL ENTRY

1. The date wise & dealing branch wise entries made in the main scroll will appear on the screen upon selecting the relevant parameters.
2. The totals of challan wise amount entered must match with the totals shown on the screen/entered in the main scroll.
3. The status of challans entered vs the data entry made at the time of 'challan entry' will be shown at the AAO level. The status will be shown in different background colours which may be interpreted as 'green' means 'encashed/matched', 'yellow' means 'variance of amount', 'blue' means 'only in scroll' i.e. challan number or/and DDO code is not matching.
4. If status of any challan at AAO level is shown as 'variance' i.e. background colour is indicated as 'yellow' then all such challans will be available at AAO level under sanction → Unreconciled challan. The AAO will then edit the amount etc. and thereafter the status of the said challan

will be changed to 'encashed/matched' i.e. with background colour as 'green' if all the entries are matched.

5. If the status of any challan at AAO level is shown as 'only in scroll' i.e. background colour is indicated as 'blue' then fresh challan entry needs to be done in all such cases and only then the status of the said challan will be changed to 'encashed/matched' i.e. with background colour as 'green' if the entries are matched.
6. The main scroll for a date will be successfully passed only if the status of each challan entered in the receipt scrolls of all the dealing branches is 'encashed/matched' i.e. with background colour as 'green'

PAYMENT SCROLL ENTRY

1. The date wise & dealing branch wise entries made in the main scroll will appear on the screen upon selecting the relevant parameters.
2. The totals of cheque wise amount entered must match with the totals shown on the screen/entered in the main scroll.
3. The status of cheques entered vs the data already available in the database on the basis of bill passing/LOP entry will be shown at the AAO level. The status will be shown in the form of background colour which may be interpreted as 'green' means 'encashed/matched', 'yellow' means 'variance of amount', 'blue' means 'only in scroll' i.e. cheque details/DDO code are not matching.
4. The accounting of all the instrument will be done irrespective of its status.

DATE WISE MONTHLY STATEMENT (DMS)

1. The DMS will be entered FPB wise and month wise.
2. The data entry needs to be done for all the days of a month. The data can't be entered partially for a month.
3. The month will appear in the LOV (List of Values) after the last day of the month.
4. If on any day there is no scroll or there is only receipt/payment scroll then the value '0' needs to be entered in the relevant column.
5. Upon entering the value in all the columns 'Forward to AAO' button will become enabled.
6. No accounting will be done on the basis of DMS.