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नई दिल्ली-110001
GOVERNMENT OF INDIA
MINISTRY OF HOUSING AND URBAN AFFAIRS
SANKALP BHAWAN, K.G. MARG,
NEW DELHI-110001

D.O. No. K-14011/7/2019-UT-I

07th May, 2026

Dear Sir/ Madam,

As you are aware, the “PM-eBus Sewa” scheme, launched on 16th August 2023, aims to augment city bus operations in urban areas through Central Assistance (CA) of ₹20,000 crore for the deployment of electric buses under the PPP model. The scheme is being implemented in two segments:

- (i) Segment-A: Augmentation of City Bus Services and Associated Infrastructure; and
- (ii) Segment-B: Green Urban Mobility Initiatives (GUMI).

While the Guidelines for Segment-A issued by the Ministry on 26th August 2023, the Guidelines for Segment-B are in the final stage of approval and will be released shortly.

2. In the meantime, the Ministry of Housing and Urban Affairs has sanctioned several proposals for e-bus operations in eligible participating cities under the scheme, along with proposals for the development of associated infrastructure. Participating cities are expected to complete these infrastructure projects on priority, as the PM-eBus Sewa Scheme aims to deploy 10,000 e-buses in mission mode. The success of the scheme will depend on close cooperation between the States and the Centre. In line with the physical progress of the scheme, the Ministry has already initiated the release of Central Assistance to cities/States based on project progress.

3. As many cities are becoming operationally ready, the Ministry has issued a Standard Operating Procedure (SOP) to facilitate participating cities/States in understanding the procedure for disbursement of Central Assistance and monitoring the utilization of funds released for bus operations under the PM-eBus Sewa Scheme. A copy of the SOP is enclosed for your kind information and for circulation among all concerned. The SOP is also available on the Ministry’s website and the PM-eBus Sewa Scheme portal at the following URLs:

<https://mohua.gov.in/cms/pm-ebus-sewa.php>

<https://pm-ebus-sewa.mohua.gov.in/>

4. I hope that the SOP will assist cities/States in ensuring a smooth flow of funds and timely implementation of projects.

With Regards.

Encl: as above.

Yours faithfully,

(Jaideep)

Chief Secretaries of States

Standard Operating Procedures (SOPs) for Disbursement of Central Assistance (CA) for Bus Operation under PM-eBus Sewa Scheme

Background

“PM-eBus Sewa” Scheme launched on 16th August 2023 aims to augment city bus operations in urban areas with Central Assistance (CA) of Rs. 20,000 crore for deploying 10,000 electric buses on PPP model. Cities and clusters of adjoining small statutory towns with the population size between 3-40 lakhs and other State/UT Capitals including capital cities of Hilly areas, NER State and UTs with less than 3 lakh population as per Census 2011 are eligible to participate in the Scheme. Eligibility of buses per city depends on the population size of city: 50 buses for a population size of 3-5 lakh and also other eligible cities with population size of less than 3 lakhs, 100 buses for population size of 5-20 lakh; and 150 buses for population size of 20-40 lakh. The scheme also provides for Central Assistance for development of associated infrastructure i.e. Behind-The-Meter (BTM) Power Infrastructure and Civil Depot Infrastructure.

As per the Guidelines Part-I of the Scheme, Central Assistance (CA) for operation of e-buses on PPP model in urban areas will be provided on per kilometer (km) basis as per the specified fixed rates of Central Assistance (i.e. ₹ 24 for 12m buses, ₹ 22 for 9m buses and ₹ 20 for 7m buses) for 10 years or up to March 2037, whichever is earlier. Annual Escalation shall be allowed at fixed rate of 5% on base rate of CA as per the Scheme guidelines. The conditions for release of CA as mentioned in para 2.1.4 & 2.1.5 in the Scheme guidelines, shall be applicable to all the cities. Participation under PM-eBus Sewa-PSM Scheme of Ministry of Heavy Industries and registration of Direct Debit Mandate (DDM) with Reserve Bank of India are mandatory for release of Central assistance.

For creation of BTM (Behind-The-Meter) Power Infrastructure, most of the DISCOMs demand Security Deposit along with the estimate of deposit work of BTM Power Infrastructure proposals which is to be borne by the consumer cities. Therefore, in order to expedite the deposit work, it was considered necessary to release Security Deposit amount along with the sanctioned amount for BTM projects as advance to the city which will be adjusted from future fund flows of the city within one year from start of the bus operations. Moreover, the component of State GST shall be reimbursed by the States concerned. Accordingly, Ministry of Housing & Urban Affairs have paid the amount of Security Deposit payable to DISCOMS and State GST to the cities while sanctioning the project cost of BTM (Behind-The-Meter). Since the amount of Security Deposit is to be borne by the consumer cities and the component of SGST is reimbursable by the respective State, the payments of Security Deposit and State GST paid under the Scheme, will be adjusted against the CA for bus operation within one year from the start of bus operations.

1. Objective

1.1 This Standard Operating Procedure (SoP) aims to prescribe a standardized, transparent and accountable procedure for disbursing Central Assistance (CA) directly to the **Escrow Accounts** of the participating Cities/STUs/SPVs under the **PM-eBus Sewa Scheme** for bus operations. This process will ensure fund disbursement based on verified operational performance as per the Scheme Guidelines (Part-I) and Tender conditions of the PM-eBus Sewa Scheme. The Guidelines/SOP of PM-eBus Sewa

Scheme and the PM-eBus Sewa-PSM Scheme shall be applicable to project implementing agencies (i.e. all the participating Cities/STUs/SPVs) covered under the said scheme.

2. Scope

2.1 The SOP covers the procedures for release, reconciliation, monitoring of fare (EPKM) and non-fare box revenue and cost (CPKM) associated with the bus operations / verification and audit under PM-eBus Sewa Scheme.

3. Implementing Agencies

- 3.1 This SOP shall apply to the following entities involved in the implementation of PM-eBus Sewa:
- (i) Cities / Urban Local Bodies (ULBs) / Special Purpose Vehicle (SPVs) (as per definition provided in the Scheme Guidelines Part-I for bus operation).
 - (ii) Bus Operators/Project Implementing agencies/SPVs (formed by the successful bidder) responsible for executing the GCC contract (as defined in the Tender documents of the PM-eBus Sewa scheme).
 - (iii) M/s Convergence Energy Services Ltd. (CESL) acts as the Central Implementing Agency for the PM-eBus Sewa Payment Security Mechanism (PSM) Scheme, managing the dedicated Payment Security Fund to ensure timely payments to electric bus operators.

4. Fund Flow Mechanism for release of CA

4.1 Calculation of Monthly Subsidy: CA will be provided for MAK on monthly operational fleet basis (as defined in **Annexure 9.3 given below**) as per the applicable clauses of the scheme Guidelines Part I and as per Clause No. 22.1.2 (a), 22.1.2 (b) & 22.3.3 of Concession Agreement (Volume-II of the RfP issued by CESL). The Monthly subsidy will be provided as per the details below:

(i) If fleet Operational km (MOK) is equal to or more than MAK ($MOK \geq MAK$):

If the monthly operated km by PM-eBus Sewa fleet of the city is equal to or more than MAK (as defined in **Annexure 9.3**), then CA shall be calculated as per clause 2.1.4 (i) of the guidelines by using the following formula:

$$\text{Monthly Subsidy} = \{\text{Applicable CA as per Table (A/B) mentioned in para 4.5}\} * \text{MAK}$$

(ii) If fleet Operational km (MOK) is less than MAK ($MOK < MAK$):

If the monthly operated km by PM-eBus Sewa fleet of the city is less than MAK, monthly subsidy will be provided as per clause 2.1.4 (i) of the guidelines as under:

- 75% payment: If Balance Assured KM (**BAK=MAK-MOK**) are not operated for the reasons attributable to the Public Transport Authority (PTAs) or Force Majeure, 75 % CA will be provided by using the following formula:

$$\text{Monthly Subsidy} = \{\text{Applicable CA as per Table (A/B) mentioned in para 4.5}\} * (\text{MOK} + 0.75 * \text{BAK})$$

- If **BAK** not operated for the reasons attributable to the GCC operator as per RfP of the Tender document; No CA will be provided for BAK and subsidy will be calculated as per as per the following formula:

Monthly Subsidy = {Applicable CA as per Table (A/B) mentioned in para 4.5} ***MOK**

4.2. Participation under PM-eBus Sewa-PSM Scheme of Ministry of Heavy Industries and registration of Direct Debit Mandate (DDM) with Reserve Bank of India are mandatory pre-conditions for release of Central Assistance. The Authority should ensure that any funds received under PM-eBus Sewa scheme / PM-eBus Sewa-PSM Scheme in the dedicated Escrow Account should be released as per the applicable Scheme guidelines to the Operator(s) without any interruption/conditions.

4.3 Terms and Condition for release of CA

4.3.1 CA shall be released in accordance with para 2.1.4 & 2.1.5 of the Guidelines of PM-eBus Sewa Part-I.

4.3.2 For release of Central Assistance under the scheme, the city will submit copy of following documents duly attested by the Municipal Commissioner/CMD/MD of STU/PTA/SPV (Clusters of statutory towns) concerned:

- a) Escrow Agreement along with details;
- b) Quarterly Performance Report (**Annexure 9.1**) and Utilization Certificate (**Annexure 9.2**);
- c) Proof of Payment: Escrow Bank Account statement / Certificate of Receipt of Payment by operator / Letter of PTA to Escrow Bank Account for release of payment;
- d) Proof of Lot Commercial Operation Date (COD) / COD of mutually agreed quantity of buses;
- e) ITMS Reports from the existing system, if available; and
- f) Copy of Direct Debit Mandate (DDM) and acknowledgement of Reserve Bank of India.

4.3.3 Release and adjustment of Advance Tranche:

a) **Release of advance for bus operations:** One time 100% advance as Central Assistance for bus operations equivalent to three months assured kilometres as per the respective Concession Agreement(s) for the sanctioned number of buses to the city on furnishing the proof of Commercial Operation Date (COD).

b) (i) **Adjustment of advance in case of partial deployment:** If all the sanctioned buses are not deployed within one year from the date of release of advance, the advance will be adjusted against future payment of CA towards deployed buses in proportion to the number of buses actually deployed.

(ii) **Adjustment of Outstanding advance in the Terminal year:** Adjustment of outstanding advance will be done in the terminal year (10th year of start of operations) in suitable instalments.

4.3.4 Release of CA for the reimbursement tranches:

CA shall be reimbursable for the number of buses operationalized or as per COD communicated by the city. The Annual Payment Cycle for reimbursement of CA during the tenure of bus operations under the scheme, as given below, will be followed.

Annual Payment Cycle for release of Central Assistance

Period of Bus Operation	Quarter	Processing Month for cities	Remarks
April-May-June	Q1 of each year	July	Compliance of Terms & Conditions mentioned in Para 4.3.2 & Disbursement timeline as per Para 6.
Jul-August-Sept	Q2 of each year	October	
Oct-Nov-Dec	Q3 of each year	January	
Jan-Feb-Mar	Q4 of each year	April	

The same payment cycle will be followed for a period of ten year or upto the tenure of the scheme, whichever is earlier.

4.4 **Annual consolidated CA Statement** to be submitted by State/UT in respect of all the participating cities and clusters of statutory towns through SLSC.

4.5 **Annual Escalation** shall be allowed at fixed rate of 5% on base rate of CA as per the scheme guidelines. Accordingly, year-wise escalated Central Assistance is calculated and tabulated in Table-A and Table-B. Table-A shall be applicable to the Cities who have started bus operation before 1st April 2027. Table-B shall be applicable to the Cities who have started bus operation on and after 1st April 2027. Maximum Nine (9) escalation shall be allowed during the tenure of the scheme.

Table-A (Annual CA Rate)

CA with Escalation for cities starting bus operation before 1st April 2027					
No. of Escalation	Period of bus operation		CA with escalation per KM		
			12m buses	9m buses	7m buses
<u>Start of operation</u>	14.02.2026	31.03.2027	24.00	22.00	20.00
1 st	01.04.2027	31.03.2028	25.20	23.10	21.00
2 nd	01.04.2028	31.03.2029	26.40	24.20	22.00
3 rd	01.04.2029	31.03.2030	27.60	25.30	23.00
4 th	01.04.2030	31.03.2031	28.80	26.40	24.00
5 th	01.04.2031	31.03.2032	30.00	27.50	25.00
6 th	01.04.2032	31.03.2033	The Escalation Rate for bus operations beyond 31 st March, 2032 will be reviewed and decided in FY 2031-32.		
7 th	01.04.2033	31.03.2034			
8 th	01.04.2034	31.03.2035			
9 th	01.04.2035	31.03.2036			

Table-B (Annual CA Rate)

CA with Escalation for cities starting Bus Operation on and after 1 st April 2027					
No. of Escalation	Period of bus operation		CA with escalation per KM		
			12m buses	9m buses	7m buses
<u>Start of operation</u>	01.04.2027	31.03.2028	24.00	22.00	20.00
1 st	01.04.2028	31.03.2029	25.20	23.10	21.00
2 nd	01.04.2029	31.03.2030	26.40	24.20	22.00
3 rd	01.04.2030	31.03.2031	27.60	25.30	23.00
4 th	01.04.2031	31.03.2032	28.80	26.40	24.00
5 th	01.04.2032	31.03.2033	30.00	27.50	25.00
6 th	01.04.2033	31.03.2034	The Escalation Rate for bus operations beyond 31 st March, 2033 will be reviewed and decided in FY 2032-33.		
7 th	01.04.2034	31.03.2035			
8 th	01.04.2035	31.03.2036			
9 th	01.04.2036	31.03.2037			

5. Disbursement Model of PFMS

5.1 MoHUA shall disburse/reimburse CA on quarterly basis in the escrow accounts of the city opened against the respective concession agreements through PFMS as per EATS (Expenditure, Advance, Transfer, and Settlement) model.

5.2 In case of Clusters of Statutory Towns, State Government shall constitute an SPV (Special Purpose Vehicle) for bus operation in the local planning area constituted from the cluster of those small statutory towns. The Escrow Account must be opened by the nominated/designated SPV so as to ensure a single point of financial reconciliation in PFMS.

5.3 Interest accrued on the Escrow account in respect of Central Assistance (CA) shall be adjusted against the share of CA on an annual basis.

5.4 In order to facilitate the cities/States/UTs in filing of expenditure in EAT Module, “User Manual of EAT Module” is attached **Annexure 9.4** for guidance of the concerned authorities/users.

6. Disbursement Timeline

Disbursement Timeline, Timing and processing of the payment for 1st Quarter and the subsequent quarters

Activity	Responsible PIA (Project Implement Agency)	Timelines for submission of Bill for Disbursement
Submission of Quarterly Performance Report and UC	SPV/ULB	(D) (21 st day of processing month of relevant quarter as per para 4.3.4)
Review & Approval	MoHUA	D1=D+15 working days
Disbursement to Escrow Account	MoHUA (via PFMS)	(D2=D1+7) working days from approval

7. Adjustment of Security Deposit and State GST under Behind-The-Meter (BTM) Power Infrastructure

The amount of Security Deposit to DISCOM on behalf of consumer city and the State GST paid by the Ministry along with the amount of Central Assistance sanctioned for BTM projects as advance to the city, will be adjusted from future fund flows of the city within one year from start of the bus operations.

8. Monitoring & Compliance

- 8.1 City will maintain the data of Bus operations as per the requirements of the scheme.
- 8.2 Inspections by PMU (PM-eBus Sewa) or a representative nominated by MoHUA.
- 8.3 Quarterly audits of Escrow Account and ITMS data by the City authority.
- 8.4 CESL to monitor and periodically report the operation and compliance of PM-eBus Sewa PSM Scheme for buses deployed under PM-eBus Sewa Scheme.
- 8.5 Any and all data generated by the bus operations shall be jointly owned by the Centre and State agencies. Any use of the aforementioned data by the operator shall only be with the written consent of the State / Centre.
- 8.6 MoHUA may conduct periodic a Third Party Audit for ensuring compliance, transparency and accountability in the implementation of the scheme.
- 8.7 A dispute redressal mechanism involving individuals with bus operations experience will be set up by the cities for resolving any disputes during the contract period.
- 8.8 MoHUA may withhold or defer payment of CA in the event of the following:
 - (i) Data discrepancy,
 - (ii) Any complaint against Bus Operation,
 - (iii) Any adverse audit observations,
 - (iv) Non-compliance of prescribed SOPs and guidelines and advisory as and when issued by MoHUA.

9. Annexures

- 9.1 Quarterly Utilization Certificate (for item No-4.3.2 (b) above).
- 9.2 Quarterly Performance Report (for item No-4.3.2 (b) above).
- 9.3 Definitions & Formulae of Key Performance Indicators (KPIs).
- 9.4 User Manual of EAT Module.

Quarterly Utilization Certificate (Annexure 9.1)

Name of Depot:		Start of Bus Operation :				
State/City Name:						
Bus Type	Monthly Average of Number of buses operated per day (BOPD)	Monthly Assured kms (MAK)	Monthly Operational km of Fleet for claiming CA (MOK)	Balance Assured kms to be considered for CA (BAK)	Rate of CA	CA Claim
	(A)	(B)	(C)	(D) = (B)-(C)	E	F=E* (C+0.75*D)
Month 1					As per Applicable CA Table (A/B) mentioned in para 4.5	
12m		6,000*(A)				
9m		5,400*(A)				
7m		4,800*(A)				
Sub Total - I						
Month 2						
12m		6,000*(A)				
9m		5,400*(A)				
7m		4,800*(A)				
Sub Total - II						
Month 3						
12m		6,000*(A)				
9m		5,400*(A)				
7m		4,800*(A)				
Sub Total - III						
Grad Total (I+II+III)						

(to be signed by MC)/(MD PTA/STU)

Annexure to the statement duly attested by MD or MC

Quarterly Performance Report (Annexure 9.2)

Name of City:					
State Name:					
List of Reports	Month 1	Month 2	Month 3	Total	Average
i. Monthly Operational Kilometres					
ii. Operational Reliability					
a) Punctuality (% of on-time start of trips)					
b) Breakdown Factor					
iii. Operational Availability & Utilization					
a) Fleet Availability (%)					
b) Average Vehicle Utilization (km/bus/day)					
iv. Ridership, Cost and Revenue					
a) Ridership per day					
b) CPKM (including GCC and other manpower required for operations)					
c) EPKM - fare box revenue (in ₹/km)					
d) EPKM - non fare box revenue (in ₹/km)					
v. Safety					
a) General Safety- Minor Accident Factor					
b) Severe Safety- Major Accident Factor					
vi. Operational Efficiency					
Energy Consumption Per Km					
vii. Employment Generation (in person-days)					
viii. Percentage of Passenger Grievance Resolved (%)					

- I. Tax Invoice of GCC operator
- II. Proof of payment: Escrow bank account statement / certificate of receipt of payment by operator / Letter of PTA to escrow bank for release of payment.

Note: The list of reports mentioned above may be revised from time-to-time as per the directives of the Ministry.

(to be signed by MC)/(MD PTA/STU)

DEFINITIONS & FORMULAE OF KEY TERMS (Annexure 9.3)

S.No.	KPI	Definition	Formulae
1	Monthly Average of Number of Buses Operated per Day (BOPD)	Average number of buses that were deployed and operated per day during the reporting period (To be calculated for every month.)	$BOPD = \frac{\Sigma \text{ Number of buses operated each day in a month}}{\text{Number of operational days in a month}}$
2	Monthly Assured Kilometres (MAK)	The minimum number of kilometres contractually guaranteed to be operated in a month, as per the Gross Cost Contract (GCC) or agreement between the Authority and the Operator.	$MAK = BOPD \times \text{Assured km per Bus per Day} \times 30$
3	Balance Assured Kilometres (BAK)	This is computed by deducting Fleet Monthly Assured Kilometres from the Fleet Operational Kilometres.	$BAK = MAK - MOK$
4	Monthly Operational Kilometres (MOK)	Total distance operated by the electric bus fleet during the reporting month as per the deployment plan.	$MOK = \Sigma \text{ Total km Operated in the Month}$
5	Punctuality (P) (% of on-time start of trips) [as per Tender Clause 20.4]	The starting time punctuality of the buses shall be measured on a monthly basis in terms of the percentage of on-time start of trips as per the approved deployment plan to the total number of trips operated on a daily basis in the relevant month.	$P (\%) = \frac{\text{Number of trips started on-time}}{\text{Total number of trips operated}} \times 100$
6	Breakdown Factor (BF) [as per Tender Clause 20.2]	The average reliability of all buses in the fleet shall be measured on a monthly basis in terms of the number of breakdowns per 10,000 kilometres travelled by the buses.	$BF = \frac{\text{Total no.of breakdowns of all buses in a month}}{\text{Total bus km operated in a month (MOK)}} \times 10,000$
7	Fleet Availability (FA) (%) [as per Tender Clause 20.3]	Percentage of buses available for scheduled service during the reporting period.	$FA (\%) = \frac{\text{Total number of buses available for operations}}{\text{Total number of buses as per plan}} \times 100$

8	Average Vehicle Utilization (AVU) (km/bus/day)	Average distance operated per deployed bus per day.	$AVU = \frac{\text{Total km operated (MOK)}}{\text{Number of buses in service in a month}}$
9	Ridership per Day (RPD)	Average number of passengers travelled per day during the reporting period.	$RPD = \frac{\text{Total passengers travelled in the period}}{\text{Number of operational days}}$
10	Safety (General & Severe) [as per Tender Clause 20.6]	The safety of buses in the fleet shall be measured in terms of the number of accidents per 10,000 kms. The 'General Safety' shall be calculated in terms of the 'Minor Accident Factor' (mAF) and the 'Severe Safety' shall be calculated in terms of the 'Major Accident Factor' (MAF).	$mAF = \frac{\text{Total number of minor accidents in a month}}{\text{Total km operated in a month}} \times 10,000$ $MAF = \frac{\text{Total number of major accidents in a month}}{\text{Total km operated in a month}} \times 10,000$
11	Energy Consumption Per Km (ECPKM)	Average electrical energy consumed per kilometre of bus operation.	$ECPKM = \frac{\text{Total energy consumed (kWh)}}{\text{Total distance travelled (km)}}$
12	Employment Generation (EG) (Person-Days)	Total employment generated through bus operations during the reporting period.	$EG = \sum (\text{Number of Personnel} \times \text{Days Worked})$
13	Percentage of Passenger Grievance Resolved (PGR) (%)	Percentage of passenger complaints resolved within prescribed timelines.	$PGR (\%) = \frac{\text{Number of complaints resolved}}{\text{Total complaints received}} \times 100$

PFMS

User Manual of EAT Module

Expenditure, Advance and Transfer

PFMS Rollout Vertical
3-18-2025

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1. Purpose

The objective of Expenditure, Advance and Transfer (EAT) module of Public Financial Management System (PFMS) is to help Implementing Agencies (IAs) in filing of expenditure in EAT Module.

The process of feeding the day-to-day transactions as recorded in the cash book of the IA on the PFMS portal is called expenditure filing. A step-by-step guide for each activity is provided in detail in this user manual.

The following activities need to be completed by the Program Division (PD) for implementation of EAT:

- Agency Registration
- Hierarchy Mapping
- Identifying and creating Components.

Once an Agency is registered on PFMS, it will receive an Agency Admin log in and password.

Expenditure Filing on PFMS

The Expenditure filing in EAT Module requires series of steps/functions to be taken by the agency users to prepare an agency for the utilization of funds available in the registered bank account. The various steps involve few one-time processes, and regular processes are arranged and described as onwards.

2. ROLE OF AGENCY DATA ADMINISTRATOR or AgencyADM

2.1. Login into PFMS with Admin credentials

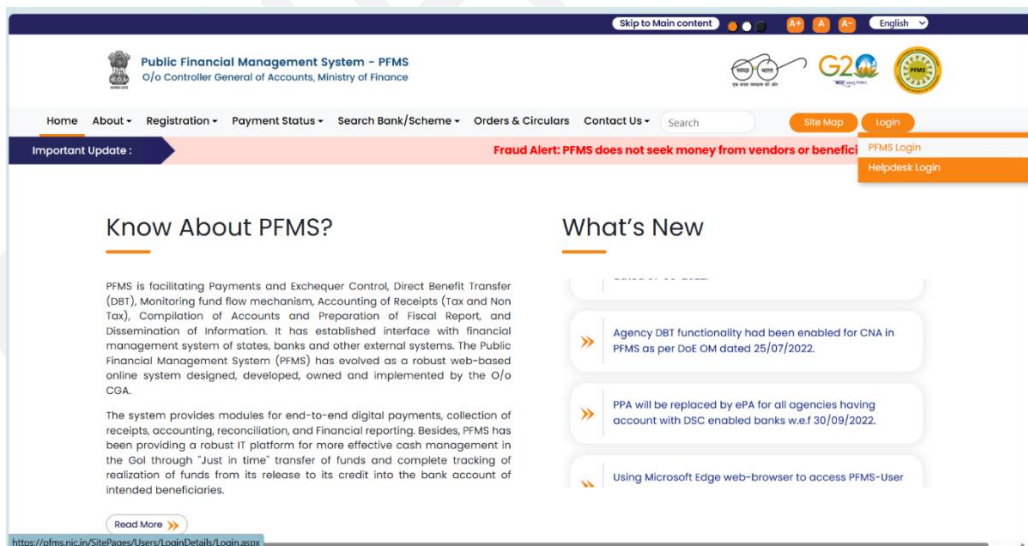


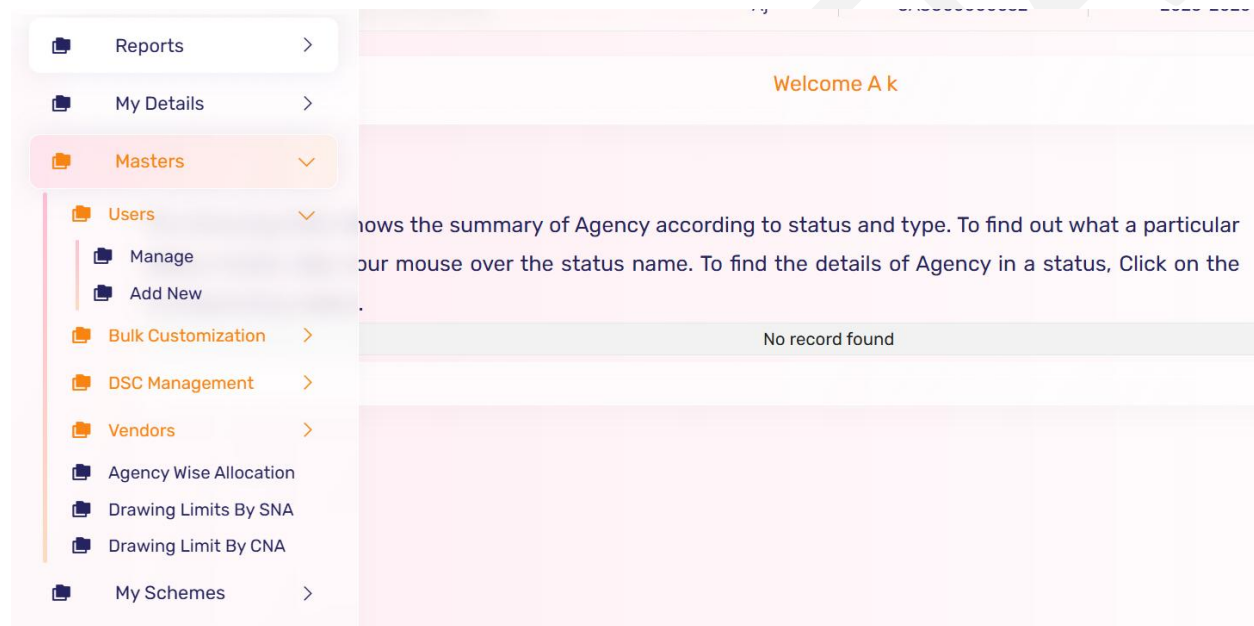
Figure 1: Login to PFMS System

When an Agency gets registered in PFMS and after it is duly approved by the approving authorities (Program Division of the Ministry running the scheme in case of first level agency and Funding

Agency in case of other agencies) user credentials are sent to the agency's email id and the Mobile Number that are given at the time of registration of the agency. This user credentials are provided to the Administrator of the agency who is normally the HOD of the agency concerned. The Agency Admin has certain defined roles which is occasional in nature and can be performed only by him. These roles are explained below:

2.2. Creation of Maker and Checker

The PFMS has been designed with Maker Checker concept where the Data Operator (Maker) will make all transaction entries and submit it to the Data Approver (Checker) for verification and approval/rejection of transactions. For this purpose, two separate users have to be created as Data Operator and Data Approver by the Admin user.



Any changes in the credentials of the user, the edit option is available under:

My details → My profile

2.2.1. Creation of Maker(AgencyDO) & Checker (AgencyDA)

A screenshot of the 'Create Agency User' form. The form has a dark blue header with the title 'Create Agency User'. Below the header, there are several input fields: 'Type of User:' with a dropdown menu showing '--Select--', 'First Name:', 'Last Name:', 'Email:', 'Phone No:', 'Mobile No:', and 'Login ID:'. Below the 'Login ID' field, there is a note: '(Login ID minimum 4 characters)'. At the bottom of the form, there are two buttons: 'Submit' and 'Cancel'.

Figure 2: Add New User

Select the type as Data Operator or Data Approver, as the case may be,

Enter the First Name

Enter the Last Name

Enter E mail: This should be a correct and operational email as the password will be sent to this registered e mail only and the other communication will be done via this email.

Enter the Office Phone Number Enter Mobile Number, if any.

Provide a Login id for the user.

After entering all these details click on submit button. A successfully registered message will appear. Password of the user will be forwarded to the email of the user submitted at the time of creation.

Follow the same procedure for creation of Data Approver by selecting the type as Data Approver. After obtaining the password the operator and approver can log in to do their respective functions.

2.3. Entering receipts of IA

The receipts of a IA consist of receipts from Central Government, , receipts from State Government, interest income, Income from other sources, etc. All these details will be entered by the data operator and will be approved by the data approver.

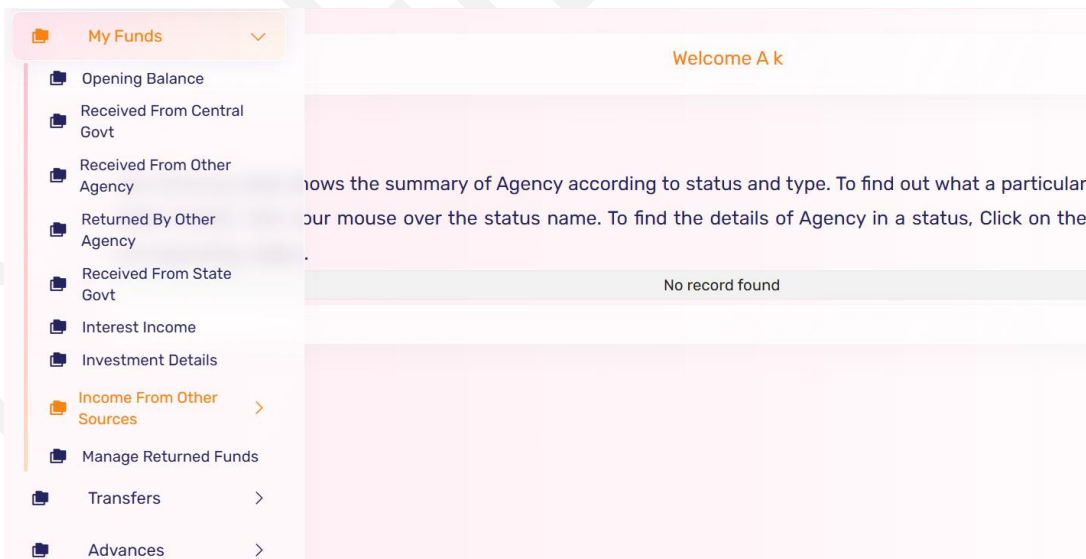


Figure of My Funds(Receipts) menu

2.3.1. Received from Central Government.

Funds released or transferred by the Central Government through the corresponding ministry by the PD(Program Division) user reflects under the option of Received from Central Government.

AgencyADM user logs into the PFMS and Navigates to:

My Funds→ Received from Central Government option.

Manage Funds From Central Government

Financial Year : 2025-2026

Schemes : * 4228 - PM eBUS SEWA

Bank Account : * 56545652 - Aj - HDFC BANK LTD Bank Merger Not in Use Account

Status : --Select--

Search

Figure: Manage Funds from Central Government

As and when the fund is released by the central government directly to the IA, it becomes visible as shown below:

Step1: Select My Fund> Received from Central Govt. from the menu. A new page will open showing all the details of sanctions/releases from Central Government.

Manage Funds From Central Government

Schemes | 0822 - MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME

Bank Account | --Select--

Status | --Select--

Search

Sanction Number	Scheme	Received Date	Received Amount	Status
L13566/4/2013/28-c/c-5136/17	0822 - MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME	15/05/2013	13779262000.00	Released
L13566/4/2013/28-c/c-5136/17	0822 - MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME	23/04/2013	4310000000.00	Released

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Received from Central Govt

Received from Other Agency

Returned by Other Agency

Received from State Govt

Interest Income

Investment Details

Income from Other Sources

Manage Returned Funds

Figure: Details of Sanctions from Central Government

Step2: Click on the Sanction Number to verify the details.

Public Financial Management System-PFMS
(Inherits CPMS)

Welcome: commissioner rd
User Type: AGENCYADM
Agency: MADHYA PRADESH STATE EMPLOYMENT GUARANTEE BHOPAL
Financial Year: 2013-2014

[commissioner.rd] Logout
Change Password

Funds From Central Government

Scheme Name / Code : MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME
Sanction Number : L-15060/4/2013/RE-VII-SI.No.31
Sanction Date : 14/05/2013
Sanction Amount : 12578262000
Status : Released
Remarks :

Instrument Details

Instrument Type : RTGS
Instrument Number : P1314000000572
Instrument Date : 15/05/2013

Bank Details

Account Number : 900710210000005
Bank Name : BANK OF INDIA

Figure: Receipt to IA

Step3: Click on “Received” button to receive the amount. This amount will be added to the agency’s available balance.

In case the sanction does not pertain to the IA, it can be returned by clicking on “Not Received”. (This action is to be done only by the Agency Administrator).

2.3.2. Receipts from State Governments

As the releases by the State Government to the IA are not processed through PFMS, it has to be entered separately. For entering receipts from state government, the steps are as follows:

Step1: Select My Funds>Received from State Govt. from the menu.

Step2: Click on “Add new fund from State Government” to enter the details of fund received from the State Government.

Manage Funds From State Government

Schemes : --Select--
Bank Account : --All--
Project : --Select--
Status : --Select--

No Records Found

Step3: Select Scheme from the drop-down list.

Step4: Select Bank Account for adding the State Share.

Step5: Enter Sanction Number of the State Govt. Sanction Letter.

Step6: Select Sanction Date from the Date picker.

Step7: Enter Sanction Amount.

Step8: Select Instrument Type.

Step9: Select State Gov. Scheme from the drop-down list.

Step10: Enter Instrument Number.

Step11: Enter drawee's name in Favoring column.

Step12: Select Instrument Date from the Dater.

Step13: Give Remarks, if any

Step14: Click on 'Save' button.

The screenshot shows the 'Funds From State Government' form. The fields are as follows:

- Scheme : * --Select-- (dropdown) Agency Location
- Project: (text input)
- Bank Account : * --Select-- (dropdown)
- Letter/Office Order No.: * (text input)
- Letter/office order Date: ** 13/03/2026 (calendar icon)
- Actual Transaction Date: ** 13/03/2026 (calendar icon)
- Sanction Amount * : (text input)
- Instrument Type* : --Select-- (dropdown)
- State Gov. Scheme :* Other (dropdown) (text input)
- Instrument Number : (text input)
- Favouring : (text input)
- Instrument Date* : 13/03/2026 (calendar icon)
- Narration : (text area)
- Voucher Number.: (text input)

Buttons: Save, Cancel

Figure: Adding Details to New Fund from State Government

Step15: A message "Record saved successfully" will appear on the screen.

The screenshot shows the 'Funds From State Government' form with a success message: "Record saved successfully" (highlighted in a red box). The form fields are the same as in the previous screenshot. The 'Save' button is now disabled, and a 'Back' button is visible.

Figure: Saving Details of New Fund from State Government

Step16: Click on back button or go to My funds>Receipt from state government to open Manage Funds from State Government page. Click on the "State Scheme" hyperlink to view details.

Public Financial Management System-PFMS
 D/o Contoller General of Accounts, Ministry of Finance

Welcome: commissioner rd
 User Type: AGENCYADM
 Agency: MADHYA PRADESH STATE EMPLOYMENT GUARANTE BHPAL
 Financial Year: 2013-2014

Manage Funds From State Government

Schemes : 0822 - MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME
 Bank Account : -Select-
 Status : -Select- [Search]

State Scheme	Account Number	Sanction Number	Sanction Date	Sanction Amount	Status
Other	63040890778	2014-MGNREGA	04/03/2014	120000.00	Created
other	63040890778	2014/CPSMS/	04/03/2014	100000.00	Created

Add New Fund From State Government

Figure: Receipt of Fund from State Government

Step17: Verify the details and click on Submit for Approval button.

D/o Contoller General of Accounts, Ministry of Finance

Agency: MADHYA PRADESH STATE EMPLOYMENT GUARANTE BHPAL
 Financial Year: 2013-2014

Funds From State Government Details

Sanction Number: 2014-MGNREGA
 Sanction Date: 04/03/2014
 Scheme Name: MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME
 Bank Account: 63040890778 - MADHYA PRADESH STATE EMPLOYMENT GUAR
 Sanction Amount: 120000.00
 Financial Year: 2014
 State Scheme Name: Other
 Payment Mode: Cash
 Favoring: Commissioner, MGNREG
 IFSC Code:
 MICR Code:
 Instrument Number:
 Instrument Date: 04/03/2014
 Status: Created
 Remark: state share

Edit Submit For Approval Cancel Transaction Back

Figure: Submission for Approval for Fund from State Government

Step18: The Data Approver will login and go to My Funds> Received from State Government. The fund details submitted by the data operator will appear on the screen with the status as “Submitted”.

Step19: Click on the “State Scheme” hyperlink to open the page.

Public Financial Management System-PFMS
(formerly CPSMS)

Welcome: commissioner rd
User Type: AGENCYADM
Agency: MADHYA PRADESH STATE EMPLOYMENT GUARANTE BHPAL
Financial Year: 2013-2014

[commissioner.rd] Logout
Change Password

Manage Funds From State Government

Schemes : 0022 - MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME
Bank Account : -Select-
Status : -Select-
Search

State Scheme	Account Number	Sanction Number	Sanction Date	Sanction Amount	Status
Other	63040890778	2014-MGNREGA	04/03/2014	120000.00	Submitted
Other	63040890778	2014/CPSMS/	04/03/2014	100000.00	Created

Add New Fund From State Government

Figure: Displaying Submitted Fund Details

Step20: After verifying the details, the data approver can approve, reject or cancel the transaction by clicking on the Approve/Reject/Cancel Transaction button with remarks.

Public Financial Management System-PFMS
(formerly CPSMS)

Welcome: commissioner rd
User Type: AGENCYADM
Agency: MADHYA PRADESH STATE EMPLOYMENT GUARANTE BHPAL
Financial Year: 2013-2014

[commissioner.rd] Logout
Change Password

Funds From State Government Details

Sanction Number: 2014-MGNREGA
Sanction Date: 04/03/2014
Scheme Name: MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME
Bank Account: 63040890778 - MADHYA PRADESH STATE EMPLOYMENT GUAR
Sanction Amount: 120000.00
Financial Year: 2014
State Scheme Name: Other
Payment Mode: Cash
Favoring: Commissioner, MGNREG
IFSC Code:
MICR Code:
Instrument Number:
Instrument Date: 04/03/2014
Status: Submitted
Remark: state share

Approve Reject Cancel Transaction Back

Figure: Approval/Rejection/Cancellation of Fund Transaction

2.3.3. Interest Income

This menu is used for capturing periodical interest receipt from Banks. The steps for capturing interest income are as below:

Step1: Go to My Funds>Interest Income.

Step2: Manage Interest Income page will get displayed on the screen.

Step3: Click on Add Interest Income button to capture the interest income details.

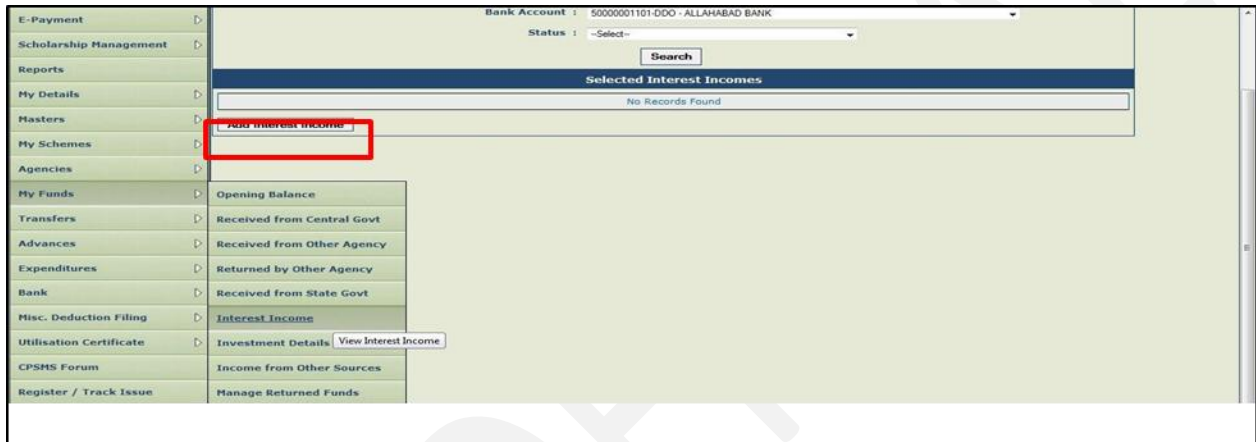


Figure: Interest Income from Bank

Step4: Select Bank Account to which interest income is to be added.

Step5: Period From: Select the date from when interest is due.

Step6: Period To: Select the date up to which interest is accrued.

Step7: Enter Income from Interest amount for the selected period.

Step8: Select Scheme against which the interest amount is to be accounted for.

Step9: Amount: Enter the interest amount against a particular scheme.

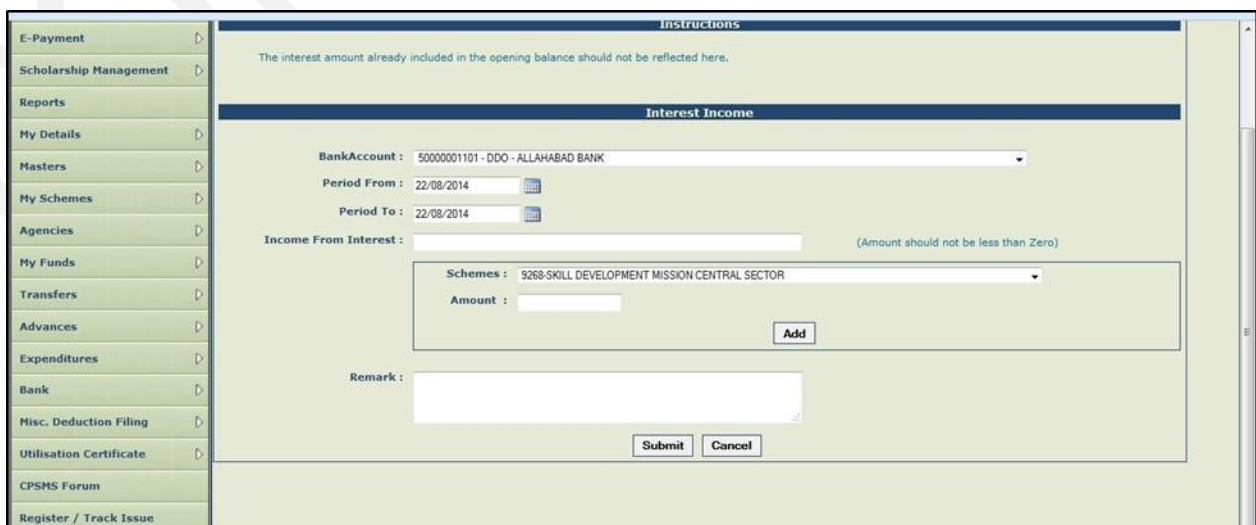


Figure: Interest Income Details Submission

Step10: Add: Click on Add button which will display the Scheme and Amount details in a grid (If interest earned is against more than one scheme, the user may add more scheme and amount).

Step11: Remarks: Enter Remarks, if any.

Step12: Submit: Click on Submit button.

The screenshot shows the 'Interest Income' submission form. The left sidebar contains navigation options like E-Payment, Scholarship Management, Reports, My Details, Masters, My Schemes, Agencies, My Funds, Transfers, Advances, Expenditures, Bank, Misc. Deduction Filing, Utilisation Certificate, CPSMS Forum, and Register / Track Issue. The main form area has a header 'Instructions' with a note: 'The interest amount already included in the opening balance should not be reflected here.' Below this is the 'Interest Income' section with the following fields: BankAccount (50000001101 - DDO - ALLAHABAD BANK), Period From (01/01/2014), Period To (30/06/2014), and Income From Interest (6000). A table displays the scheme details: SKILL DEVELOPMENT MISSION CENTRAL SECTOR with an amount of 6000.00. A remark is entered: 'Interest earned from Jan to June 2014'. The Submit button is highlighted with a red box.

Figure: Interest Income (more than 1 scheme) detail submission

Step13: A message “Interest income details saved successfully” will be displayed.

Step14: Click on Back button or go to My Funds> Interest Income menu to open manage interest income page.

The screenshot shows the 'Interest Income' submission form after successful submission. The left sidebar is the same as in the previous screenshot. The main form area has a header 'Instructions' with a note: 'The interest amount already included in the opening balance should not be reflected here.' Below this is the 'Interest Income' section with the following fields: BankAccount (-Select-), Period From (22/08/2014), Period To (22/08/2014), and Income From Interest. A table displays the scheme details: -Select- with an amount of. A message 'Interest income details saved successfully' is displayed in a red box. The Back button is highlighted with a red box.

Figure: Interest Income Details Saved Successfully

Step15: The status of the transaction will be displayed as “Created”.

Step16: Click on the Bank Account Number hyperlink to submit the interest details for approval.

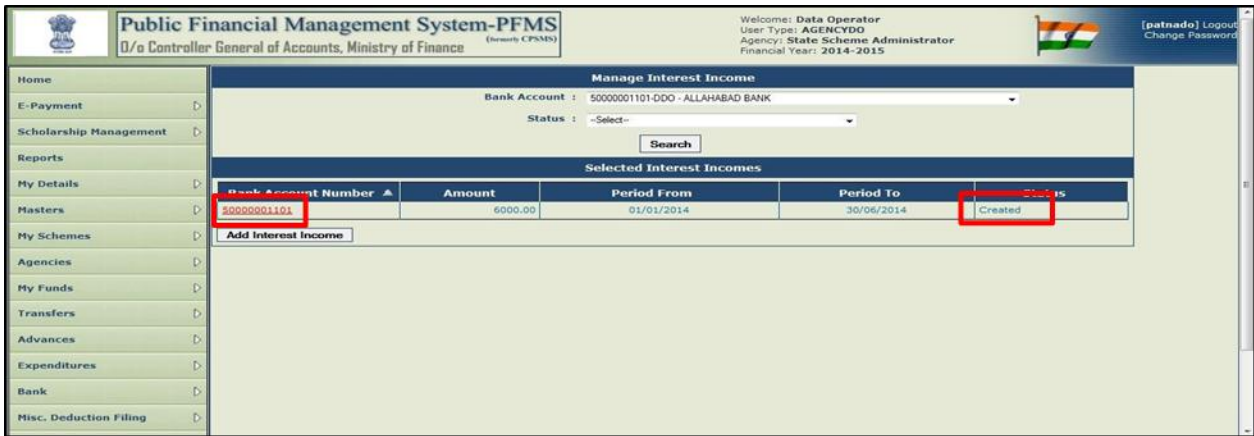


Figure: Updating Interest Details against Bank Account Number for Approval

Step17: Edit: Click on Edit button to edit the interest income details.

Step18: Submit for Approval: To submit the details for approval, click on Submit for approval button.

Step19: Cancel Transaction: To cancel the details, click on Cancel Transaction button.

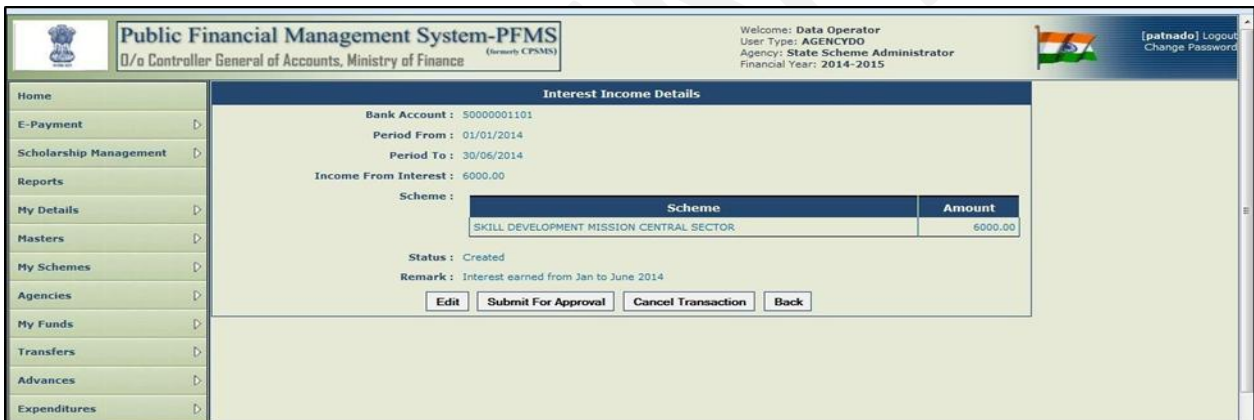


Figure: Edit/Approval/Cancellation of Transaction

Step20: On successful submission of interest income details, a message "Submitted successfully" will be displayed on the screen and the status of the transaction will be displayed as Submitted. Also, the user can cancel the transaction at this stage (if required).

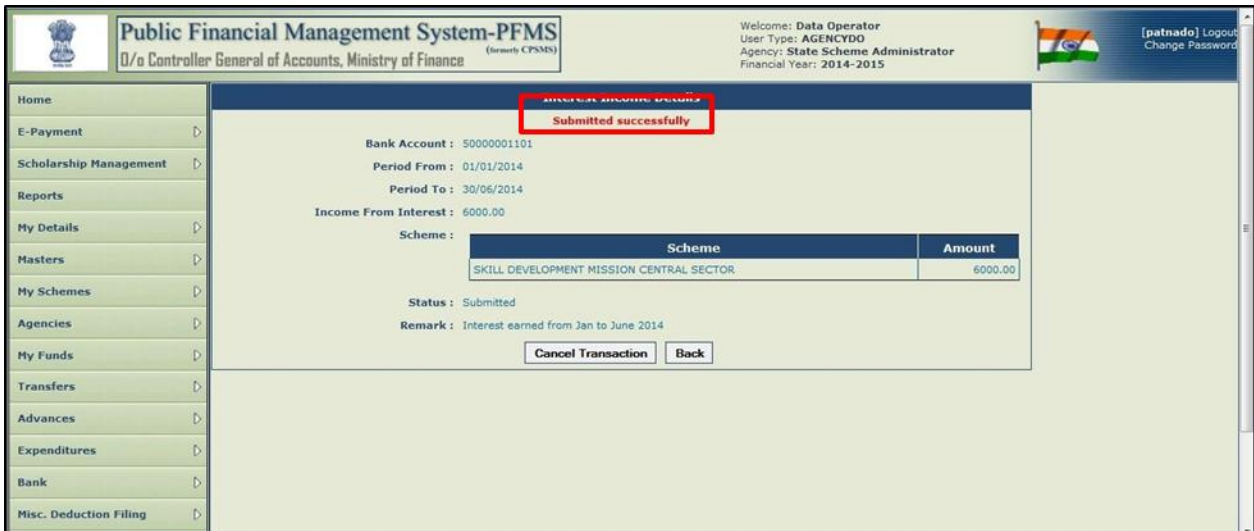


Figure: Successful Submission of Interest Details against Bank Account

2.3.3.1. Interest Income Approval

To approve the interest income transaction submitted by the Data Operator, the steps are as follows: Step1: Go to My Funds> Interest Income. Manage Interest Income page will appear on the screen.

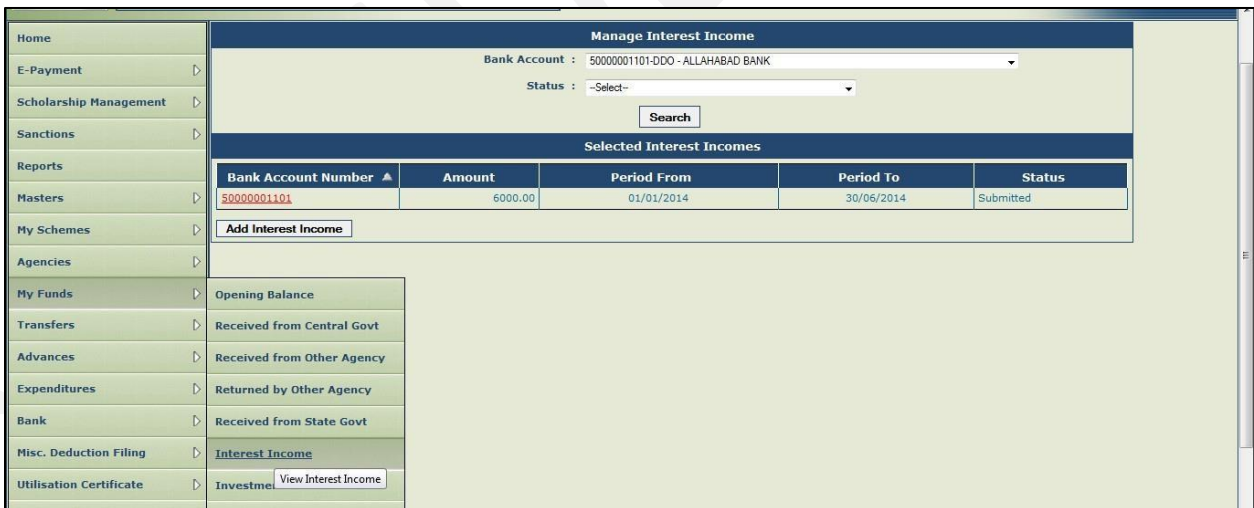


Figure: Bank Account Status with Interest Income details Submitted

Step2: Interest Income submitted by Data Operator will displayed in this page. Click on Bank Account Number hyper link to open and verify the interest income details submitted by the operator.

Step3: Approve: Click on Approve button to approve the transaction or the transaction can be rejected by providing reason for rejection. Rejected transactions can be edited and submitted again by Data Operator for approval.



Figure: Approval/Rejection/Cancellation - Interest Income details

Step4: At the time of Approving/Rejecting/Cancelling the transaction, a pop-up window for Remark will appear. Enter Remark and click on Confirm button.

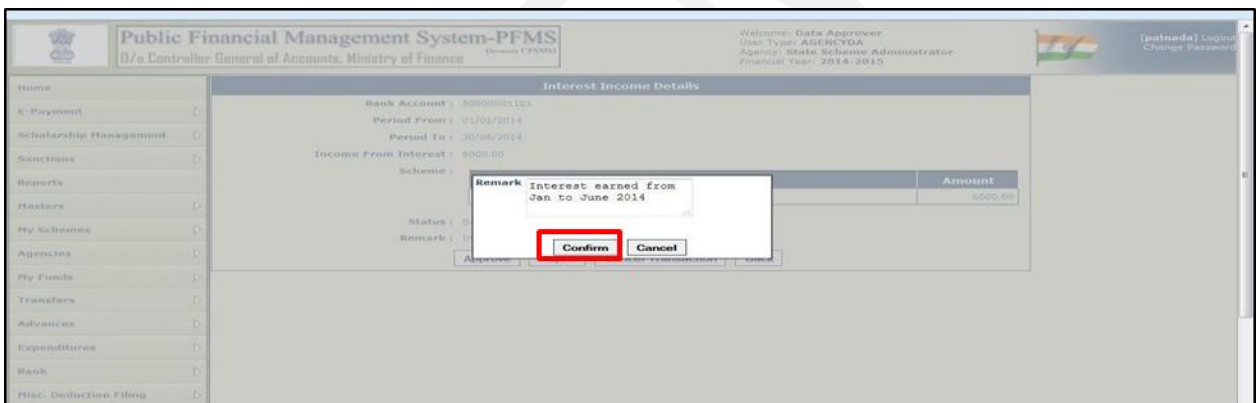


Figure: Putting Remark

Step5: A message "Request has been Approve successfully" will be displayed. The status of the transaction will be displayed as "Approved".

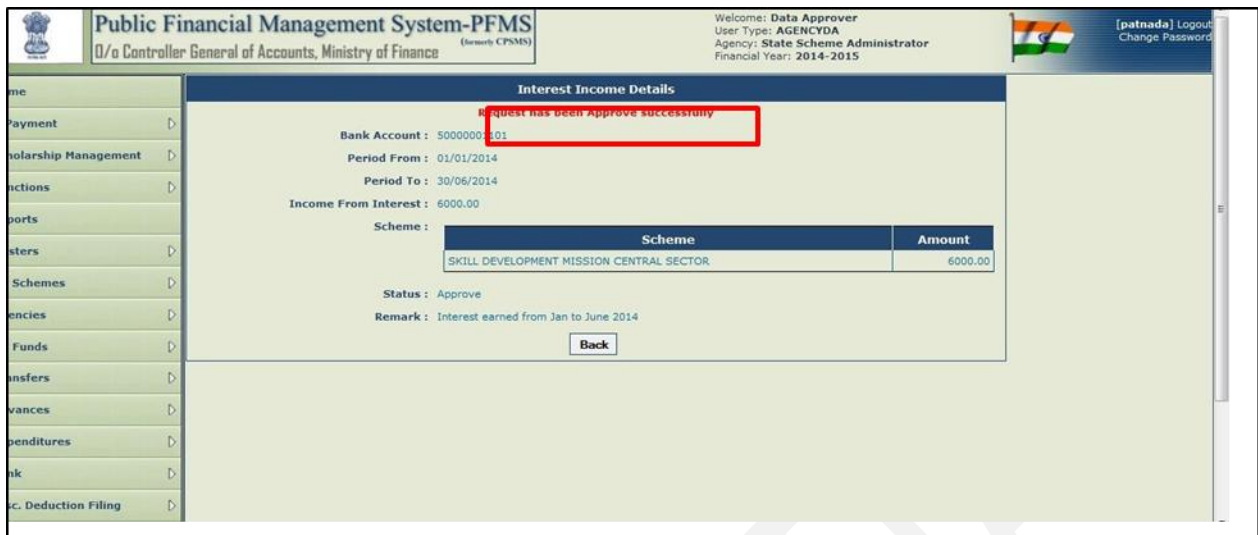


Figure: Approval Confirmation

2.3.4. Income from Other Sources (other receipts)

In this section any other income of the IA other than the sources explained above will be captured. The steps are as set out below:

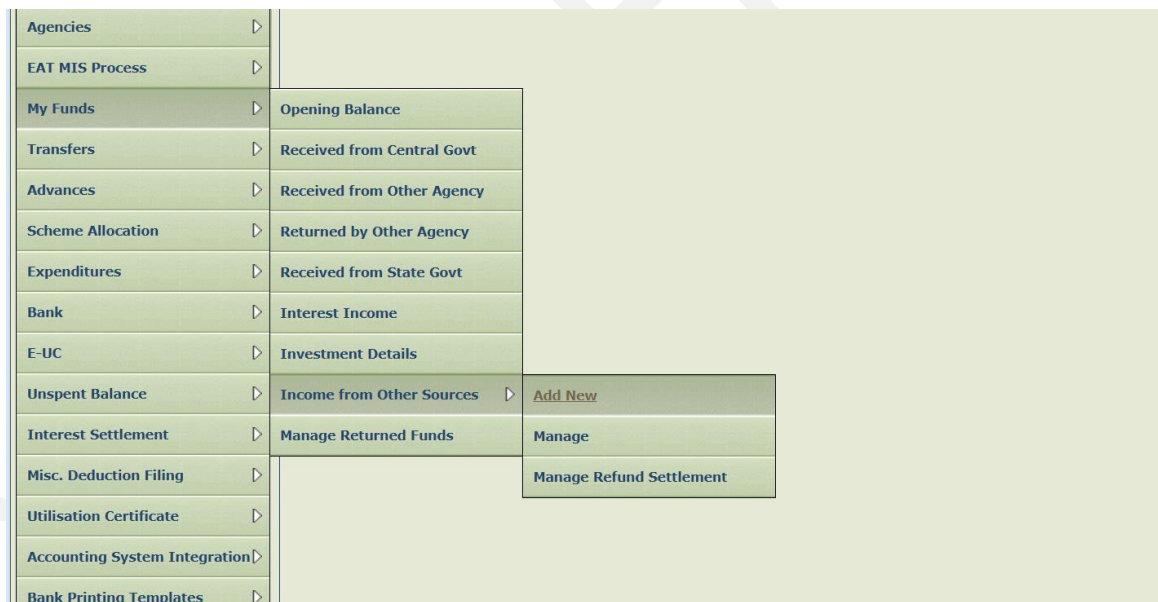


Figure: Funds from other sources

Step1: Go to My Fund>Income from other Sources>Add New. Fund Received from other sources page will open.

The screenshot displays the PFMS interface for recording funds received from other sources. The form is titled 'Funds Received from Other Sources' and contains the following fields:

- Scheme: * (Drop-down menu)
- Project: * (Drop-down menu)
- Bank Account: * (Drop-down menu)
- Fund Sources: * (Drop-down menu)
- Fund Type: * (Drop-down menu)
- Funds Received From: * (Text field)
- Ref No: * (Text field)
- Actual Transaction Date: * (Date picker)
- Payment Mode: * (Drop-down menu)
- Favoring Of: * (Text field)
- Instrument Number: * (Text field)
- Instrument Date: * (Date picker, showing 01/08/2018)
- Fund Amount: * (Text field)
- Remarks: (Text area)

Additional features include a 'Please Check For Opening Balance' checkbox and 'Submit' and 'Cancel' buttons at the bottom right. A left sidebar provides navigation for various reports and details.

Step2: Select Scheme from the drop-down list.

Step3: Select Project from the drop-down list. (Only in case project details are created in PFMS)

Step4: Select Bank Account against which income is to be added.

Step5: Select Fund Sources from the drop-down list (The source of funds available will be World Bank, UNICEF, EMD, Security Deposit, Loan and Miscellaneous).

Step6: Select Fund Type from the drop-down list (The available types are GIA, Donor and Loans & Advances).

Step7: Enter Department from which fund was received under Funds Received from column.

Step8: Enter Reference Number

Step9: Select Payment Mode.

Step10: Enter recipient details in Favoring column.

Step11: Enter Instrument Number.

Step12: Select Instrument Date.

Step13: Enter Fund Amount.

Step14: Enter Remarks, if any.

Step15: Click on Submit button.

Funds Received From Other Sources

Scheme : * 9338 - DEEN DAYAL UPADHYAYA GRAM JYOTI YOJANA (DDUGJY)

Project : --Select--

Bank Account : * 30808855220 - Rural Electrification Corporation Limited - STATE BANK OF INDIA

Fund Sources : * WorldBank Please Check For Opening Balance

Fund Type : * Grant in aid

Funds Received From : * 01/01/2015

Ref No : * RefWorld

Actual Transaction Date : * 01/08/2016

Payment Mode : * DD

Favouring Of : * RECL

Instrument Number : * 125645

Instrument Date : * 01/01/2015

Fund Amount : * 100000 Rupees one lakh(s) only

Narration : *

Voucher Number : *

Submit Cancel

Step16: A message “Record saved successfully” will be displayed.

Step17: Click on Back button or go to My Fund>Income from Other Sources menu to open the Mange income from other sources page to submit the income details created by the operator. Click on Scheme hyper link to open and view the income details.

Manage Income From Other Sources

Schemes : 5268 - SKILL DEVELOPMENT MISSION CENTRAL SECTOR

Bank Account : 5000001101 - DDO - ALLAHABAD BANK

Status : --Select--

Search

Bank Account	Source Type	Amount	Status
SKILL DEVELOPMENT MISSION CENTRAL SECTOR	WorldBank	5000.00	Created

[Add New Income From Other Sources](#)

Figure: Manager Income from Other Source – Schemes Listing

Step18: Verify the details and click on Edit, Submit for Approval, Cancel button. After submitting for approval, the income details will be available to data approver level for approving, rejecting, cancelling the details.

2.3.4.1. Approve Income from Other Sources

Approver will login and Approve, Reject or Cancel the transaction after verifying the details as in other cases of incomes.

2.4. Bank Account Activation for Epayment

Bank → Activation Details

Activation of bank account

Scheme: * [Select Scheme](#)

Account Number:

[Search](#)

Total no of records: 1

Account Activation for Epayment

Select	Account Number	Bank -Branch IFSCCode	UniqueCode-AgencyName-AgencyNameAsPerBankRecord	Effective Date	Account Activation Type
<input type="checkbox"/>	56545652	HDFC-NEW DELHI BRANCH HDFC0000003	GASG00000632-Aj-	13/03/2026	--Select--

[Submit](#)

Figure: Activation of Bank Account

Agency Admin logs into the PFMS using the credentials and Navigates to:

Bank→Account Activation Epayment

Steps of bank account activation:

Step 1: Select the scheme (PM eBUS SEWA [4228])

Step 2: Click on Search

Step 3: Select the bank account on left

Step4: Choose the account activation type in the dropdown:

EpaymentusingPrintAdvice

Step5: Submit

The payment mode/instrument type will be activated for the registered bank account.

3. Role of Agency Data Operator or AgencyDO

3.1. Vendor Registration and Mapping

3.1.1. Format for Registration of Single Vendor

The vendor/beneficiary list can be registered from Agency Maker Login by going through the below path:

Masters> Vendors > Add New

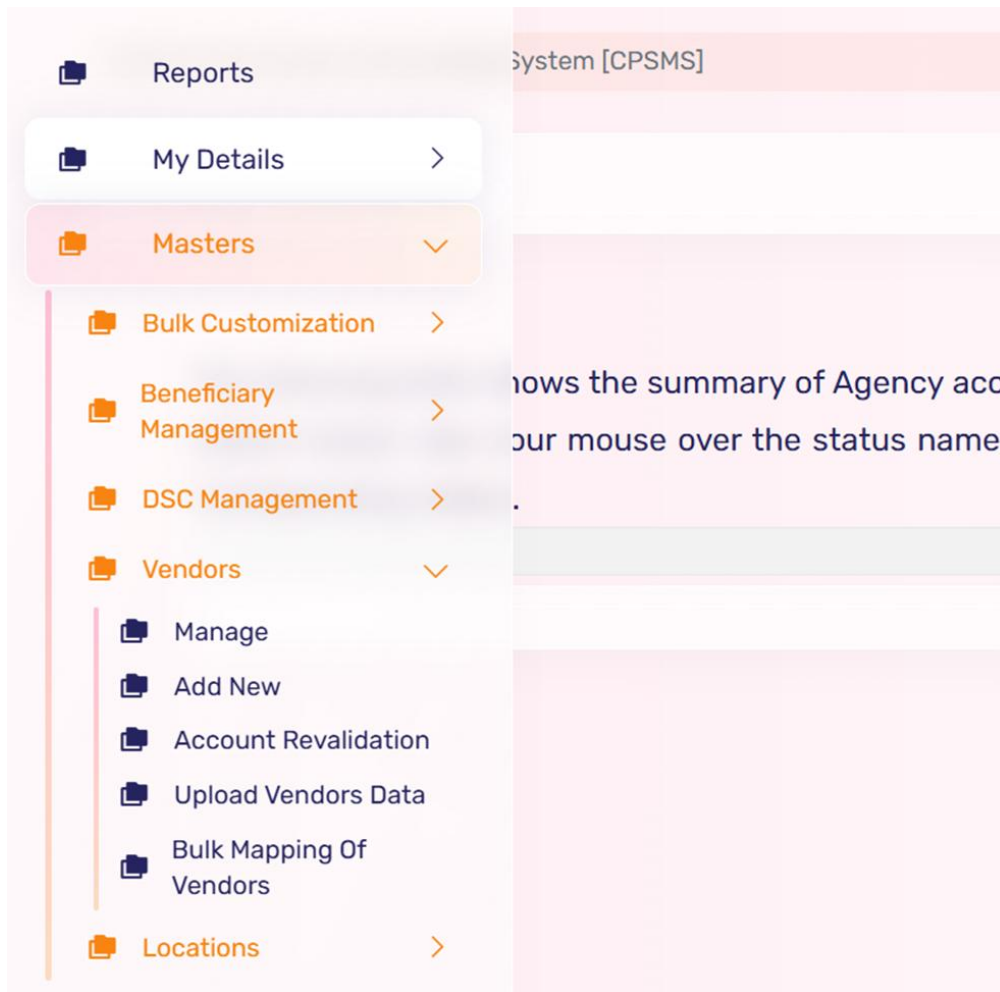


Figure: Navigation for Vendor Management

On clicking the Add New button the vendor registration page will open the fields viz., Type of Vendor (i.e. For Personal, Commercial, Institutional Small Business Finance, Small Scale Industries, NGO), Name of Vendor, Address, City, Bank Name, Account No. are mandatory fields.

Figure: Create Vendor

Fill the vendor and bank details and click on Add bank Details button show the bank details in a grid

Figure: Create vendor

Click on Save button to save the vendor details.

The screenshot shows the 'Create Vendor' form with the following details:

- Vendor Type:** Commercial
- Name:** ABC Universe
- Address:** Minto Road, New Delhi, INDIA, THIRUVANANTHAPURAM, KERALA
- Mobile No:** 9899102356
- Bank Name:** AXIS BANK (Y)
- Account No:** 110002562135566

Bank Name	Branch Name	Account Number	Status	Delete	Action
AXIS BANK (Y)		110002562135566	Active	X	

Figure: Create vendor

A message showing “Vendor beneficiary added successfully. Please note down the unique code for the registered vendor for future use –VAKLTV00000129 (unique code of the vendor registered) will be displayed. This will complete the process of registration of vendor (Note: Type of Vendor as Govt. Official-Imprest Advance and Departmental Officer will require bank details. These are meant for drawing cash or making office utility payments.)

The screenshot shows the 'Create Vendor' form with a success message at the top: "Vendor/beneficiary added successfully. Please note the Unique Code for registered vendor for future use - VAKLTV00000129". The form fields are partially filled:

- Vendor Type:** Personal
- Name:** (empty)
- Address:** (empty)
- Country:** INDIA
- Bank Name:** AXIS BANK (Y)
- Account No:** (empty)

Figure: Create vendor

3.2. Expenditure

3.2.1. Filing of Expenditure by Agency Data Operator

Expenditure module is used for capturing all expenses incurred directly by the IAs like salary expenses, office expenses etc. The steps for entering these expenditures are set below:

Step1: Go to Expenditure>Add New.

Step2: Select Scheme from the drop down list.

Step3: Select Account number to be debited.

Step4: Select payee as self or Vendor/Beneficiary.

Step5: In case of Vendor/Beneficiary, select Vendor from drop down list.

Step6: Enter Sanction No.

Step7: Enter Sanction Date

Step8: Enter Actual Transaction Date.

Create Expenditure Details

Expenditure Header:

Scheme: * 4228 - PM eBUS SEWA
Through Holding Account

Project [Select Project](#)

Agency Account Choice: * Self

Bank Account: * 56545652 - Aj - HDFC BANK LTD

Expenditure Done For: * Vendors

Vendor Name: [15672298]AJAY K [VAGA] [Select Vendor \(Enter minimum 3 characters to Vendor Name\)](#)

Letter/Office Order No.: * sample 0002

Office Order Letter Attachment (if any): No file chosen
Note: Only files of type jpg, png, and pdf of size not more than 4MB are allowed.

Uploaded Sanction Letter:

Sanction Date: * 17/03/2026

Actual Transaction Date: * 17/03/2026

Total Available Amount: 100000.00

Total Amount * 500
Rupees five hundred only

Narration * Sample Payment

Voucher Number:

Step9: Enter the gross amount to be paid in the total amount paid column.

Step10: Select Scheme component

Step11: Select expense type.

Step12: Enter Amount or Percentage

Total Available Amount: 100000.00

Total Amount * 500

Rupees five hundred only

Narration * Sample Payment

Voucher Number:

Scheme Component Details:

Scheme Components: Select Scheme
component (Enter minimum 3 characters to Scheme Components)

Expense Type: Revenue Capital

Percentage: Amount:

<input type="checkbox"/>	Scheme Component	Amount	Component Tax Amount	Balance Amount	Expense Type
<input type="checkbox"/>	[4831696] [3]Support For Bus Operation	500.00	0.00	0.00	Capital

Total Amount: 500.00

Component Amount: 500.00

Balance Amount: 0.00

Step13: Click on Add button. The gross amount and component/s amount should tally to proceed further.

Step14: Click on Save Button to save the expenditure details. A Voucher number will be generated with a prompt to click on OK

Project Select Project

Agency Account Choice: * Self

The Transaction has been saved successfully with Voucher Number:

BP-2025-26-4

Expense m 3

characters to Vendor Name)

Letter/Office Order No: *

Step15: Click on YES to proceed with the payee details after the expenditure details are saved successfully.

Step16: On the payee details page, confirm the payee credit bank account number

Expenditure Payee Details															
Sanction Number:	sample 0002	Sanction Date:	17/03/2026												
Voucher Number:	BP-2025-26-4	Agency Name In Bank:	AJ												
Account Number:	56545652	Project:													
Plan Scheme:	4228-PM eBUS SEWA	Bank name:	HDFC BANK LTD												
Status:	PendingPayeeDetails	Remarks:													
Voucher Amount:	500.00														
Agency Location:	<table border="1"> <thead> <tr> <th>Select</th> <th>Agency</th> <th>MappingAgency</th> <th>State</th> <th>Scheme Hierarchy Level</th> </tr> </thead> <tbody> <tr> <td><input type="radio"/></td> <td>AJ [GASG00000632]</td> <td>N/A</td> <td>GOA</td> <td>State</td> </tr> </tbody> </table>	Select	Agency	MappingAgency	State	Scheme Hierarchy Level	<input type="radio"/>	AJ [GASG00000632]	N/A	GOA	State				
Select	Agency	MappingAgency	State	Scheme Hierarchy Level											
<input type="radio"/>	AJ [GASG00000632]	N/A	GOA	State											
Created By:	GASG0632DO	Created On:	17/03/2026												
Modified By:		Modified On:													
Narration:	Sample Payment	Uploaded Sanction Letter:													
Scheme Component Details:															
Component Name	Amount	Tax Amount for Global Component	Balance Amount												
[3] Support For Bus Operation	500.00	N/A	500.00												
Vendor/Beneficiary Details:															
Account No.	Name	Amount													
2516384635 - Ajay K	Ajay K(VAGANG00006730)	500.00													

Step17: select the instrument type in the dropdown as:
 EpaymentUsingPrintAdvice or EpaymentUsingDigitalSignature
 Whichever applicable.

Scheme Component Details:			
Component Name	Amount	Tax Amount for Global Component	Balance Amount
[3] Support For Bus Operation	500.00	N/A	500.00
Vendor/Beneficiary Details:			
Account No.	Name	Amount	
2516384635 - Ajay K	Ajay K(VAGANG00006730)	500.00	
Instrument Type			
Instrument Type :	<input type="text" value="--Select--"/> <input type="button" value="Add"/>		
	<input type="text" value="--Select--"/> Cheque DD RTGS EPaymentUsingPrintAdvice FLC		
	<input type="button" value="Cancel"/> <input type="button" value="Confirm"/> <input type="button" value="Back"/>		

Step18: Click on ADD to select the instrument type. A new prompt will appear to choose whether deductions are required to be added or not.
 If NO is chosen then the Gross Amount becomes the Net Payable amount and the PPA is generated for the same Gross Amount and Net Payable amount.

If YES is chosen, then user is required to select the type of deduction and the amount applicable under the selected deduction type.

RTGS Details

Cheque Favouring : HDFC BANK LTD

Party Name	IFSC Code	Party Account No	Amount	Date	Delete
Ajay K	HDFC0000897	2516384635	-10.00	17/03/2026	X

Do you want to add the deduction details ?

Yes No

Next

Favouring: Ajay K_2516384635_RTGS Deduction Type: Central GST Percentage: Amount :

Add Deduction

	Favouring	Deduction Type	Amount
<input type="checkbox"/>	Ajay K_2516384635_RTGS	Central GST	10.00

Remove

Cancel Confirm Back

Step19: Click on Confirm to proceed to the next page. The expenditure details will be available in the next page for the AgencyDO to review and final submission.

Scheme Component Details:

Component Name	Amount	Tax Amount for Global Component	Balance Amount
[3] Support For Bus Operation	500.00	N/A	500.00

Vendor/Beneficiary Details:

Account No.	Name	Amount
2516384635 - Ajay K	Ajay K(VAGANG00006730)	500.00

Payee details has been confirmed successfully

Submit For Approval Back

Step20: Click on Submit For Approval to submit the expenditure file for approval to the agency checker or Agency Data Approver.

4. Role of Agency Data Approver or AgencyDA

4.1. Approval of Expenditure by Agency Data Approver

Expenditure record submitted by the Agency Data Operator becomes available to the Agency Data Approver for Approval or Rejection.

Agency Data Approver or AgencyDA of the same agency requires to log into the PFMS using the login credentials and APPROVE or REJECT the expenditure vouchers submitted by the Agency Data Operator or AgencyDO.

The Approval marks the completion of expenditure entry on PFMS.

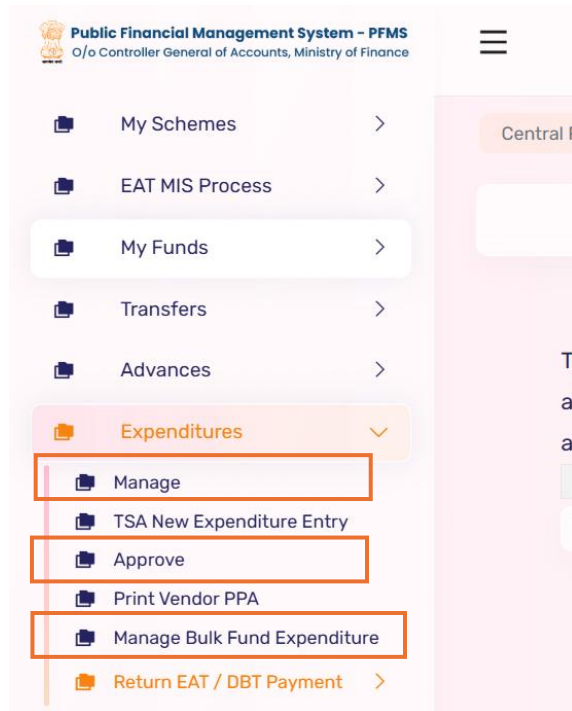
For the approval, AgencyDA logs into the PFMS and navigates to:

Expenditure→Manage or Approve (In case of single vendor expenditure)

Else

Expenditure→Manage Bulk Fund Expenditure

(In case of expenditure done to multiple vendors using bulk customization)



4.1.1. Process flow of Approval/Rejection

Step1: Search for the submitted expenditure file submitted by Agency Data Operator in Expenditure→Approve or Expenditure→Manage or Expenditure→Bulk Fund Expenditure

Manage Expenditures

Manage Expenditures

Scheme : 4228 - PM eBUS SEWA

Agency Account Choice: Self

Bank Account : 56545652 - Aj - HDFC BANK LTD

Project: [Select Project](#)

Sanction Number :

Status : Submitted

Amount From :

Amount To :

Letter/Office Order No.	Debit Batch No.	Sanction Date	Actual Transaction Date	Amount	Scheme Code - Scheme Name	Project Name	File Status	Payment Status
Sample 0001	C092021301439	06/03/2026	06/03/2026	1000.00	PM eBUS SEWA		Submitted	

Step2: Open the expenditure voucher with the submitted status in the list pending for approval. Scroll at the bottom of the page with the expenditure details of the voucher to find the button of APPROVE/REJECT and click to Approve or Reject accordingly.

Expenditure Details

Sanction Number: Sample 0001
 Voucher Number: BP-2025-26-2
 Account Number: 56545652
 Plan Scheme: 4228-PM eBUS SEWA
 Status: Submitted
 Voucher Amount: 1000.00

Sanction Date: 06/03/2026
 Agency Name In Bank: Aj
 Project:
 Bank name: HDFC BANK LTD
 Remarks:

Select	Agency	MappingAgency	State	Scheme Hierarchy Level
<input type="checkbox"/>	Aj [GASG0000632]		N/A	GDA

Created By: GASG063200
 Modified By: GASG063200
 Narration: Bus Operatr

Created On: 06/03/2026
 Modified On: 06/03/2026
 Uploaded Sanction Letter:

Payment Details:

Favouring	Cheque/Account No.	Amount	IFSC/MICR Code	Instrument Type	Instrument Date	NarrationForPassBook
Ajay K	2516384635	975.00	HDFC0000897	EPaymentUsingPrintAdvice	3/6/2026 12:00:00 AM	

Bill Deduction Details:

Favouring	Deduction Type	Amount
Ajay K_2516384635_EPaymentUsin	TDS	20.00
Ajay K_2516384635_EPaymentUsin	State GST	5.00

Scheme Component Details:

Component Name	Amount	Tax Amount for Global Component	Balance Amount
[2] Support For Bus Operation	1000.00	N/A	1000.00

Vendor/Beneficiary Details:

Account No.	Name	Amount
2516384635 - Ajay K	Ajay K[VAGANG00006732]	1000.00

Step3: Enter the remarks to Approve or Reject the expenditure voucher

The screenshot shows a software interface with a 'Remarks' dialog box. The dialog box has a title bar 'Remarks' and contains the text 'Please Enter Remark' and 'Approved'. Below the dialog box are three buttons: 'Approve', 'Reject', and 'Cancel'. The background form includes the following fields:

- Agency Location: Select Agency MappingAgency State Scheme Hierarchy Level
- Created By: GASG0632DD
- Modified By: GASG0632DD
- Narration: Bus Operatr

Payment Details:

Favouring	Cheque/Account				Instrument Date
Ajay K	2516384635	975.00	HDFC0000897	EpaymentUsingPrintAdvice	3/6/2026 12:00:00 AM

Bill Deduction Details:

Favouring	Deduction Type
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Step4: After successfully approving, if EpaymentUsingPrintAdvice option has been activated by the Agency Adminnavigate to the bottom of the page to find the button of **Print Payment Advice** and click on it to generate the PPA with 10 days validity after the date of approval.

The authorized signatory of the registered agency debit bank account is required to sign the hardcopy in the provided field and submit the signed copy in the bank branch within 10 days for payment confirmation.

If EpaymentUsingDigitalSignature has been activated by the AgencyADM, then in order to digitally sign the payment file, AgencyDA navigates to **Payment→DSC Sign Payment File WinApp**

Search and select the file pending for Digital Signature and insert the DSC token and click on Apply Digital Signature to digitally sign the payment file.

Note: Application of Digital Signature requires the DSC Enrollment, Approval, Signatory Configuration and Signing of an Enrollment file on PFMS prior to the use of selecting EpaymentUsingDigitalSignature on PFMS.

This marks the completion of user manual for the agencies to use Expenditure module of EAT on PFMS.