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**ACCOUNTING ORGANIZATION OF
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The Secretary is the Chief Accounting Authority in the Ministry of Petroleum & Natural Gas. He discharges his functions with the assistance of Financial Adviser and Chief Controller of Accounts.

2. As per Rule 70 of GFR 2017, the Secretary of a Ministry/Department, who is the Chief Accounting Authority of the Ministry/Department shall: -

- (i) Be responsible and accountable for financial management of his Ministry or Department.
- (ii) Ensure that the public funds appropriated to the Ministry are used for the purpose for which they were meant.
- (iii) Be responsible for the effective, efficient, economical and transparent use of the resources of the Ministry in achieving the stated project objectives of that Ministry, whilst complying with performance standards.
- (iv) Appear before the Committee on Public Accounts and any other Parliamentary Committee for examination.
- (v) Review and monitor regularly the performance of the programs and projects assigned to his Ministry to determine whether stated objectives are achieved.
- (vi) Be responsible for preparation of expenditure and other statements relating to his Ministry as required by regulations, guidelines or directives issued by Ministry of Finance.
- (vii) Shall ensure that his Ministry maintains full and proper records of financial transactions and adopts systems and procedures that will at all time afford internal controls.
- (viii) Shall ensure that his Ministry follows the Government procurement procedure for execution of works, as well as for procurement of services and supplies and implements it in a fair, equitable, transparent, competitive and cost-effective manner.
- (ix) Shall take effective and appropriate steps to ensure his Ministry:-
 - (a) Collects all moneys due to the Government and
 - (b) Avoids unauthorized, irregular and wasteful expenditure.

3. As per Para 1.3 of Civil Accounts Manual, the Chief Controller of Accounts for and on behalf of the Chief Accounting Authority is responsible for :-

- (a) Arranging all payments through the Pay and Accounts Offices/Principal Accounts Office except where the Drawing and Disbursing Officers are authorized to make certain types of payments.

Note: Any addition proposed to the list of cheque drawing D.D.Os included in the Scheme of Departmentalization of Accounts of a Ministry/Department would require the specific approval of the Controller General of Accounts, Ministry of Finance.

- (b) Compilation and consolidation of accounts of the Ministry/ Department and their submission in the form prescribed, to the Controller General of Accounts; preparation of Annual Appropriation Accounts for the Demands for Grants of his

Ministry/Department, getting them duly audited and submitting them to the CGA, duly signed by the Chief Accounting Authority.

- (c) Arranging internal inspection of payment and accounts records maintained by the various subordinate formations and Pay and Accounts Offices of the Department and inspection of records pertaining to transaction of Government Ministries / Departments, maintained in Public Sector Banks.

4. The Chief Controller of Accounts, Ministry of Petroleum & Natural Gas performs his duties with the assistance of Controller of Accounts, 01 Principal Cum Pay & Accounts Officer and 01 Pay & Accounts Officer (Internal Audit)

5. As per Para 1.2.3 of Civil Accounts Manual, Principal Accounts Office functions under a Principal Accounts Officer who is responsible for : -

- a) Consolidation of the accounts of the Ministry/Department in the manner prescribed by CGA;
- b) Preparation of Annual Appropriation Accounts of the Demands for Grants controlled by Ministry/Department, submission of Statement of Central Transactions and material for the Finance Account of the Union Government(Civil) to the Controller General of Accounts;
- c) Payment of loans and grants to State Government through Reserve Bank of India and wherever this office has a drawing account, payment therefrom to Union Territory Government/ Administrations;
- d) Preparation of manuals keeping in view the objective of management accounting system if any, and for rendition of technical advice to Drawing and disbursing Officers, maintaining necessary liaison with CGA's Office and to effect overall coordination and control in accounting matters;
- e) Maintaining Appropriation Audit Registers for the Ministry/ Department as a whole to watch the progress of expenditure under the various Grants operated by the Ministry/Department;

Principal Accounts Office/Officer also performs all administrative and coordinating function of the accounting organization and renders necessary financial, technical, accounting advice to department.

6. As per provisions contained in Civil Accounts Manual, Pay and Accounts office make payments pertaining to respective Ministries/ Departments. Pay and Accounts Office are authorized to make payments by cheques/e-payments, will draw only on the particular branch/branches of the accredited bank with which the Pay and Accounts Office, is placed in account. All receipts of the Ministry/Department are also be finally accounted for in the books of the Pay and Accounts Office. The Pay and Accounts office is the basic Unit of Departmentalized Accounting Organization. Its main function include:-

- Pre-check and payment of all bills, including those of loans and grants-in-aid, submitted by Non-Cheque Drawing DDOs.
- Accurate and timely payments in conformity with prescribed rules and regulations.
- Timely realization of receipts.
- Compilation of monthly accounts of receipts and expenditures .
- Maintenance of GPF accounts other than merged DDO and authorization of retirement benefits.

- Maintenance of all DDR Heads.
- Efficient service delivery to the Ministry/Department through banking arrangement by way of e-payment.
- Adherence to the prescribed Accounting Standards, rules and principles.
- Timely, accurate, comprehensive, relevant and useful financial reporting.

7. The specific approval of the CGA, Ministry of Finance would have to be obtained in connection with any proposal for creation (or re-organization) of a new Pay & Accounts Office or for adding to the list of cheque drawing DDOs included in the Scheme of Departmentalization of Accounts of a Ministry/Department.

8. The overall responsibilities of Departmental Accounting Organization in respect of Ministry of Petroleum & Natural Gas is:-

- Consolidation of monthly accounts of Ministry and its submission to the CGA.
- Annual Appropriation Accounts.
- Statement of Central Transactions.
- Preparation of "Accounts at a Glance".
- Union Finance accounts which are submitted to the CGA, Ministry of Finance and Principal Director of Audit.
- Payments of grants-in-aid to Grantee Institutions / Autonomous Bodies etc.
- Rendering technical advice to DDOs and Ministry; if necessary in consultation with other organization like DoPT, Ministry of Finance and CGA etc.
- Preparation of Receipt Budget.
- Preparation of Pension Budget.
- Maintaining necessary liaison with Controller General of Accounts office and to effect overall co-ordination and control in accounting matters and accredited Bank.
- Verify and reconcile all receipts and payments made on behalf of Ministry of Petroleum & Natural Gas through the accredited Bank i.e State Bank of India.
- Maintaining accounts with Reserve Bank of India relating to Ministry of Petroleum & Natural Gas and reconciling the cash balances.
- Ensuring prompt payments.
- Speedy settlement of Pension/Provident fund and other retirement benefits.
- Internal Audit of the Ministry, subordinate and attached offices under Ministry of Petroleum & Natural Gas and its Grantee institutions, Autonomous bodies etc.
- Making available accounting information to all concerned authorities.
- Budget co-ordination works of Ministry of Petroleum & Natural Gas.
- Monitoring of New Pension Scheme and revision of pension cases from time to time.
- Computerization of Accounts and e-payment.
- Administrative and co-ordination function of the accounting organization.
- Roll out of PFMS under Central Sector Schemes including Grantee Institutions.
- Non-Tax Receipt Portal (NTRP) in Ministry of Petroleum & Natural Gas.

9. Accounting information and data are also provided to the Financial Advisor and Chief Accounting Authority to facilitate and effective budgetary and financial control. Monthly and progressive expenditure figures under various sub-heads/object-heads of the grant of the Ministry of Petroleum & Natural Gas are furnished to Budget Section of the Ministry including Jt. Secretary concerned. Progress of expenditure against budget provisions are also submitted weekly to the Secretary & Financial Adviser for purposes of better monitoring of expenditure in last quarter of the financial year.

10. The verification and authorization of pensionary entitlement of officers and staff members is done by the Pay & Accounts Offices on the basis of service particulars and pension papers furnished by Heads of Offices. All retirement benefits and payments like gratuity, cash equivalent to leave salary as well as payments under Central Government Employees Group Insurance Scheme; General Provident Fund etc. are released by Pay & Accounts Offices on receipt of relevant information / bills from DDOs.

11. **Internal audit Wing**- The Internal Audit Wing carries out audit of accounts of various offices of the Ministry to ensure that rules, regulations and procedures prescribed by the government are adhered to by these offices in their day to day functioning.

Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It basically aims at helping the organization to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. It is also an effective tool for providing objective assurance and advice that adds values, influence change that enhances governance, assist risk management, control processes and improve accountability for results. It also provides valuable information to rectify the procedural mistakes/deficiencies and thus, acts as an aid to the management. The periodicity of audit of a unit is regulated by its nature, volume of work and quantum of funds.

12. **Banking Arrangements** :-State Bank of India is the accredited bank for PAO. Cheques issued by the PAO are presented to the nominated branch of the accredited bank for payment. The receipts are also remitted to the accredited banks by the respective PAO apart from Non-Tax-Receipt Portal (NTRP). Any change in accredited bank requires specific approval of Controller General of Accounts, Department of Expenditure, Ministry of Finance.

All payments pertaining to the Department/Ministry are made through PAO. Drawing and Disbursing Officers present their claims/bills to the PAO, who issue cheques/releases e-payment after exercising the necessary scrutiny as per provisions contained in Civil Accounts Manual, Receipt and Payment Rules and other orders issued by Govt. from time to time.

**THE ROLE OF CHIEF CONTROLLER OF ACCOUNTS, MINISTRY OF PETROLEUM &
NATURAL GAS AS PER THE REVISED CHARTER OF INTEGRATED FINANCE
SCHEME ISSUED BY THE MINISTRY OF FINANCE**

The Chief Controller of Accounts is the Head of the accounting organization in the Ministry of Information and Broadcasting. His functions can be put into the following broad categories:-

(i) Receipts, Payments and Accounts :

- a. Accurate and timely payments in conformity with prescribed rules and regulations;
- b. Timely realization of receipts;
- c. Timely and accurate compilation and consolidation of monthly and annual accounts;
- d. Ensure efficient service delivery to the Ministry/Department by the banking system;
- e. Adherence to prescribed accounting standards, rules and principles;
- f. Timely, accurate, comprehensive, relevant and useful financial reporting.

In respect of the above responsibilities the Chief Controller of Accounts shall function under the direction, superintendence and control of the Controller General of Accounts.

(ii) Financial Management System :

The Chief Controller of Accounts as the Head of the accounts wing, shall render their professional expertise in the functioning of the financial management system for making it more effective. He would also be responsible for the implementation of the financial information systems of the Controller General of Accounts.

(iii) Internal Audit/Performance Audit :

The revised charter of the roles and responsibilities of the Chief Controller of Accounts envisage that the Internal Audit Wing working under the control and supervision of the Chief Controller of Accounts would move beyond the existing system of compliance/regulatory audit and would focus on;

- (i) The appraisal, monitoring and evaluation of individual schemes,
- (ii) Assessment of adequacy and effectiveness of internal control in general, soundness of financial systems and reliability of financial and accounting reports in particular;
- (iii) Identification and monitoring of risk factors (including those contained in the Outcome Budget);
- (iv) Critical assessment of economy, efficiency and effectiveness of service delivery mechanism to ensure value for money; and
- (v) Providing an effective monitoring system to facilitate mid course corrections.

The above revised functions shall be carried out as per the guidelines issued by the CGA from time to time.

(iv) FRBM related Tasks :

The Chief Controller of Accounts shall be responsible for assisting in the preparation of the disclosure statements required under the FRBM Act in respect of their Ministry/Department for incorporation in the consolidated statement, compiled by the Ministry of Finance for the Government as a whole. He would also provide financial advice with the requisite information and material for his input for Finance Minister's quarterly review of fiscal situation to be presented to the Parliament.

(v) Expenditure and Cash Management :

The Chief Controller of Accounts will support Financial Adviser in the discharge of their responsibilities for expenditure and cash management. The expenditure management function should also be closely linked to the Outcome Budget. He would provide support to improve cash management through monitoring of monthly cash flows effectively in the context of cash expenditure/commitments, tighten the system of receipt and payment monitoring and assist in securing greater convergence of revenue inflow and expenditure outflows.

(vi) Non-Tax Receipt :

The Chief Controller of Accounts shall be responsible for assisting the Financial Adviser in relation to estimation and flow of non-tax revenue receipts. In the discharge of these responsibilities, the Chief Controller of Accounts shall hold consultations with the administrative divisions to review various non-tax revenue receipts of the Ministries/Departments, review user charges for quantification of the subsidy elements and periodical reviews, as may be required, of rent, license fees, royalties, profit share and dividends.

(vii) Monitoring of Assets and Liabilities :

The Chief Controller of Accounts would be responsible for assisting the Financial Adviser to cause appropriate action for Ministry to have a comprehensive record of its assets and liabilities. He should take appropriate action in this regard for initial building up of such records, their ongoing updating and also for the recording of maintenance and optimum utilization of the assets. He shall also be responsible for monitoring Government guarantees.

(viii) Accounts and Audit :

Financial Adviser would be kept informed about the overall quality of maintenance of departmental accounts by Chief Controller of Accounts. He would be responsible for providing necessary information to the FA for his regular review of the progress of internal audit and action taken thereon, so as to make it an important tool for financial management.

(ix) Budget Formulation :

The Chief Controller of Accounts will support the Financial Adviser towards improving budgeting and facilitating moving from 'itemized' to 'budgetary' control of expenditure. He would also support the Financial Adviser in assisting the administrative Ministries/Departments in moving towards zero based budgeting and assist in better inter-se program prioritization/allocation within the budgetary ceilings, based on the analysis of expenditure and profile of each programme/sub-program and information on cost centers/drivers, assessment of output outcome and performance and status of the projects/programmes.

(x) Outcome Budget :

The Chief Controller of Accounts would provide necessary support to Financial Adviser by active involvement in the preparation of Outcome Budgets by the administrative Ministries in accordance with the time schedule/guidelines laid down from time to time by Ministry of Finance. He would also assist in clear definition of measurable and monitorable outcome and set up appropriate appraisal, monitoring and evaluation system (in the context of their Internal Audit/Performance Audit, responsibilities of appraisal, monitoring and evaluation of individual schemes).

(xi) Performance Budget :

The Chief Controller of Accounts would provide necessary support to the Financial Adviser in the preparation of Performance Budget for their respective administrative Ministries. He must assist in linking the present, future and past in an integrated manner through Budget Formulation, Outcome Budget and Performance Budget.

(xii) Reporting Systems- Annual Finance Report and Annual Outcome & Systems Report :

The Chief Controller of Accounts shall be responsible for providing necessary material in respect of Annual Finance Report, Annual Outcome & Systems Report of the Financial Adviser to the Secretary (Expenditure), through the Secretary/the Chief Accounting Authority of the administrative Ministry (structured in such format as may be required in following instructions that Ministry of Finance would issue).

(xiii) Interaction between Ministry of Finance and the Financial Adviser :

The Chief Controller of Accounts shall provide required material and assistance for the quarterly meeting of Financial Adviser with Secretary (Expenditure) and the Finance Minister.

(xiv) Annual/Five Year Plans :

All units in the Ministries currently looking after the function of undertaking evaluation, preparation of Annual/Five Year Plan are, henceforth, to function under the overall supervision and control of the Financial Adviser. The Chief Controller of Accounts shall provide appropriate support to the FA in the discharge of these responsibilities (in the context of their various responsibilities specified above).

PUBLIC FINANCIAL MANAGEMENT SYSTEM (PFMS)

Public Financial Management System (PFMS) initially started as a Plan Scheme named CPSMS of the erstwhile planning commission in 2008-09 as a pilot in four states of Madhya Pradesh, Bihar, Punjab and Mizoram for four Flagship schemes e.g. MGNREGS, NRHM, SSA and PMGSY. After the initial phase of establishing a network across Ministries / Departments, It has been decided to undertake National roll-out of CPSMS (PFMS) to link the financial networks of Central, State Governments and the agencies of State Governments. The scheme was included in 12th Plan initiatives of erstwhile Planning Commission and Ministry of Finance. Presently PFMS is the scheme of Department of Expenditure, Ministry of Finance and being implemented by O/o Controller General of Accounts across the country.

2. As per MoF, DoE, OMNo.66 (29) PF-II/2016 dated 15/07/2016, Hon'ble Prime Minister has emphasized the need for improved financial management in implementation of Central Plan Schemes so as to facilitate Just-in-Time releases and monitor the usage of funds including information on its ultimate utilization. The Public Financial Management System (PFMS) is administered by the O/o controller General of Accounts in the Department of Expenditure which is an end-to-end solution for processing payments, tracking, monitoring, accounting, reconciliation and reporting. It provides the scheme managers a unified platform for tracking releases and monitoring their last mile utilization.

3. In order to abide by the directions to implement Just-in-time releases and monitor the end usage of funds, it has been decided by Ministry of Finance to universalise the use of PFMS to cover all transactions/payments under the Central Sector Schemes. The complete monitoring of these schemes require mandatory registration of all Implementing Agencies (IAs) on PFMS and mandatory use of Expenditure, Advances & Transfer (EAT) module of the PFMS by all IAs. The Implementation Plan covers the complete universe of Central Sector Schemes, which inter-alia requires the following steps to be taken by each Ministry/Department:-

- a. All central schemes have to be mapped /configured and brought on the PFMS platform.
- b. All Implementing Agencies (IAs) receiving and utilizing funds needs to be mandatorily registered on PFMS
- c. Usage of PFMS modules has to be made mandatory for all registered agencies for making payments, advances and transfers
- d. All Departmental Agencies incurring expenditure in respect of Central Sector Schemes must register and compulsorily use the PFMS Modules
- e. All Grantee Institutions have to adopt PFMS modules for making Payments/Transfers/Advance from Grants received from the Central Govt. This will enable generation of on-line Utilization Certificates for claiming funds from the Central Government
- f. Ministries have to take an action for integrating their respective systems/applications with the PFMS.

4. The Central Project Monitoring unit (CPMU) of PFMS (Shivaji Stadium, New Delhi) assists the Central ministries/Departments in registration of Implementing Agencies for the Central Sector Schemes. Thereafter, Ministries are required to deploy/allocate their own resource persons to support Departmental Agencies as well as Grantee Institutions. The full roll-out of PFMS requires fresh assessment of resources, including hardware, software, connectivity and technical resources to facilitate implementation at all levels of hierarchy.

5. It is the duty of Chief Controller of Accounts (CCAs) / Controller of Accounts (CAs) to draw up an Action Plan to facilitate full roll out of PFMS in their respective Ministries in consultation with the Secretary/Financial Advisor of the Ministry concerned.

Modules to implement the Mandate

Modules developed/under developed by PFMS for stakeholders as per the Union Cabinet approval and mandate are as under:-

I. Fund Flow Monitoring

- (a) Agency registration
- (b) Expenditure management and fund utilization through PFMS EAT module
- (c) Accounting Module for registered agencies
- (d) Treasury Interface
- (e) PFMS-PRI fund flow and utilization interface
- (f) Mechanism for State Governments towards fund tracking for State schemes

II. Direct Benefit Transfer (DBT) modules

Direct Benefit Transfer (DBT) transferring subsidies directly to the people through their bank/Post office account is Direct Benefit Transfer. It **aims** to timely transfer of benefit to the citizen by bringing efficiency, effectiveness, transparency and accountability in the Government system. There are types of payments for DBT beneficiaries:-

- (a) PAO to agencies
- (b) Agency to beneficiaries
- (c) State treasuries to beneficiaries

III. Interfaces for Banking

- (a) CBS (Core Banking Solutions)
- (b) RBI (Reserve Bank of India)

Modules to implement Enhanced mandate

- 1. PAO Computerization-Online payments, receipts and accounting of Govt. of India
 - (a) DDO module
 - (b) PAO module
 - (c) Pension module
 - (d) GPF & HR module
 - (e) Receipts including GSTN
 - (f) Annual Financial Statements
 - (g) Cash Flow Management
 - (h) Interface with non-civil ministries
- 2. Non-Tax Receipt Portal.

Implementation Strategy

An Action Plan has been prepared and approved by Ministry of Finance for phased implementation of Public Financial Management System (PFMS).

Improved Financial Management through:

- Just in Time(JIT) release of funds
- Monitoring of use of funds including ultimate utilization

Strategy:

- Universal roll-out of PFMS which inter alia includes
- Mandatory registration of all Implementing Agencies (IA) on PFMS and
- Mandatory use of Expenditure Advance & Transfer (EAT) Module of PFMS by all IAs

I. Implementation Strategy for Central Sector (CS) schemes/transaction

Activities to be completed

- Mandatory registration and use of EAT module by IAs
- Mapping of all relevant information of Schemes
- Uploading of budget of each scheme on PFMS
- Identify implementation hierarchy of each scheme
- Integration of System Interface of specific schemes with PFMS e.g. NREGASoft, AwasSoft
- Deployment and training of trainers

II.Implementation Strategy for Central Assistant to State Plan (CASP)

Activities to be undertaken by states

- State Treasury Integration with PFMS
- Registration of all SIAs on PFMS (1st level and below)
- Mapping of state schemes with corresponding central schemes
- Configuration of State schemes on PFMS
- Configuring State Schemes components
- Identify and configure hierarchy of each state scheme
- Integration of PFMS with schemes specific software application
- Deployment and training of trainers
- Continuous support for implementation

At present, Pay & Accounts Offices of M/o Petroleum & Natural Gas is functioning successfully on PFMS. All payments are routed through PFMS and e-payments being directly credited to the beneficiary's account.

I. CDDO Module of PFMS:

Ministry of Finance had decided to universalize the use of PFMS to cover all transactions/payments of the Central Government. Accordingly, Office of CGA has extended the functionality of making e-payment through digital signature to the cheque drawing & disbursing officers (CDDOs) through CDDO Module of PFMS. FAQs on CDDO Module are available at website link <http://cga.nic.in//Page/FAQs.aspx> .

II. Employees Information System (EIS) Module:

This is part of PFMS system and has the complete employee's information relating to generation of salary bill. This generates the salary bill and the necessary schedules for GPF, Income Tax, and Interest bearing advances like HBA, MCA, and OMCA etc.

The Dearness Allowance is automatically updated and so is the annual increment. EIS Module has been implemented in all DDOs of this Ministry.

FAQs on EIS are available at website link <http://cga.nic.in//Page/FAQs.aspx> .

III. EAT Module of PFMS:

The objective of Expenditure, Advance and Transfer (EAT) module of Public Financial Management System (PFMS) is to help Program Implementing Agencies (PIAs) in filing of expenditure, transferring funds, advances and its settlement. The process of feeding the day to day transactions as recorded in the cash book of the PIA on the PFMS portal is called expenditure filing. EAT Module of PFMS has been implemented in all Grantee Institutions of M/o I&B.

User Manual and Frequently Asked Questions (FAQs) on Expenditure, Advance Transfer (EAT) module of PFMS are available at website link

https://pfms.nic.in/static/NewLayoutCommonContent.aspx?RequestPageName=Static/UM_BooksAndManuals.aspx?mi=e4IEam2nwFo= .

IV. Non Tax Receipt Portal (NTRP):

- The objective of Non-Tax Receipt Portal (NTRP) is to provide a one-stop window to Citizens/ Corporate /Other users for making online payment of Non-Tax Revenue payable to Government of India (GoI). Non-Tax Revenue of Government of India comprise of a large bouquet of receipts, collected by individual departments/ministries. Primarily these receipts come from Dividends, Interest receipts, Spectrum charges, RTI application fee, purchase of forms/magazines by students and many other such payments by citizens / corporate/other users.

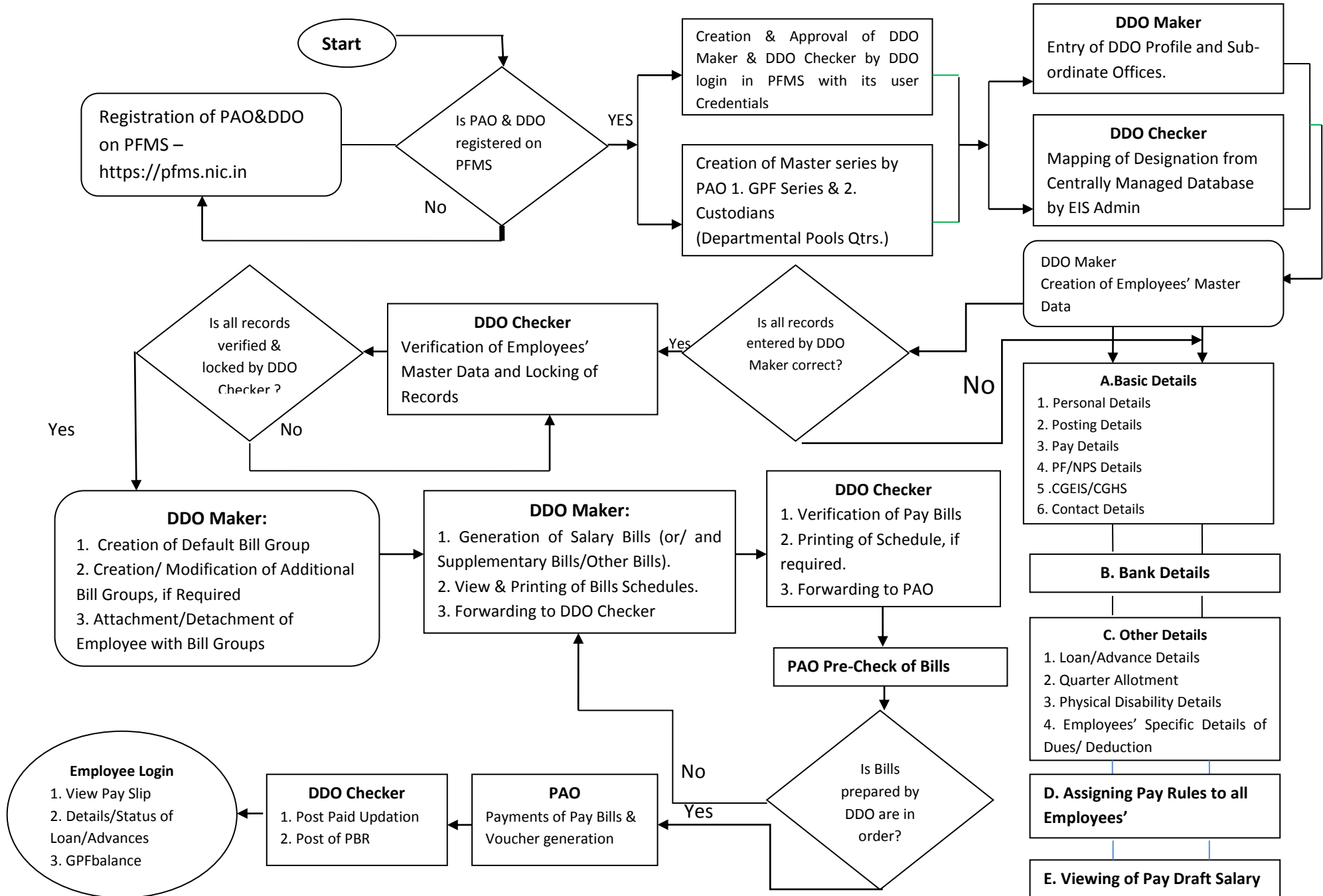
- The online electronic payment in a completely secured IT environment, will help commonusers/citizen from the hassle of going to banks for making drafts and then to Government offices to deposit the instrument for availing the services.It also helps avoidable delays in the remittance of these instruments into Government account as well as eliminates undesirable practices in the delayed deposit of these instruments into bank accounts.

- NTRP shall facilitate instant payment in a transparent environment using online payment technologies such as Internet Banking, Credit/Debit Cards.

- NTR Portal in M/o Petroleum & Natural Gas is functional w.e.f 1st November'2016.

FAQs on NTRP are available at website link <http://cga.nic.in//Page/FAQs.aspx> .

Over all Process Flow for Employee Information System (EIS) on PFMS Portal



Banking Arrangements

Flow diagram of accounting of Payment

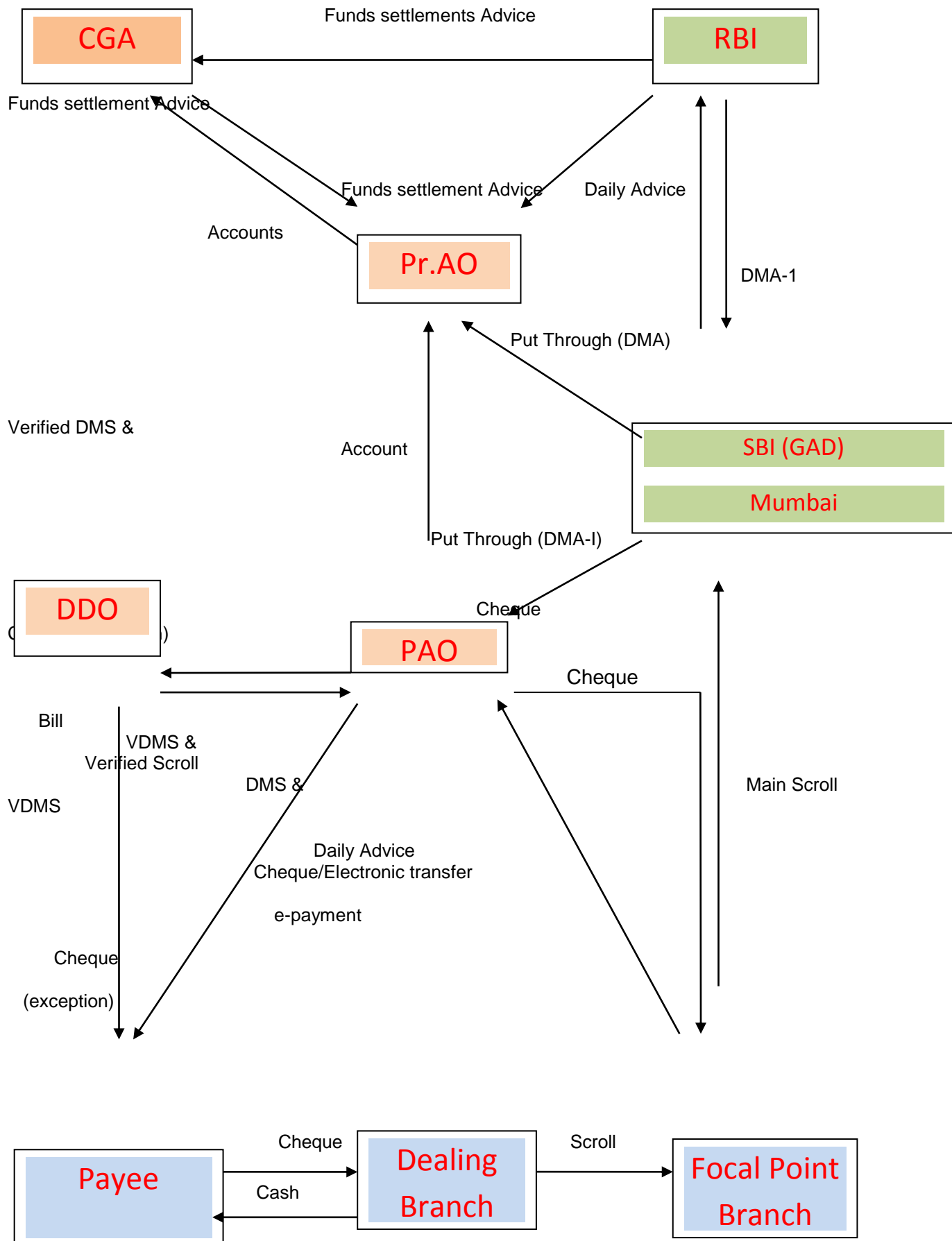


EXHIBIT- 'A'

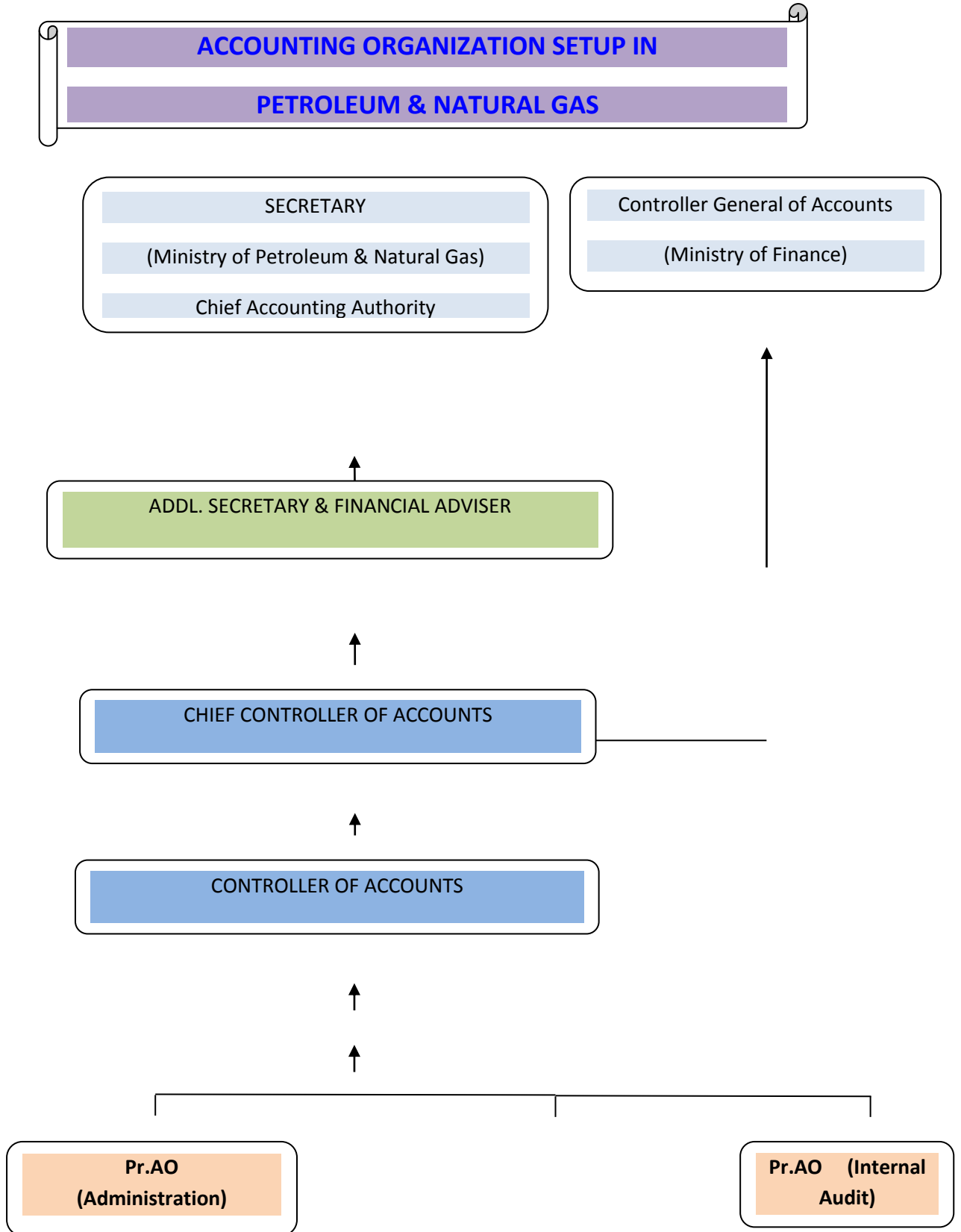


EXHIBIT- 'B'

Flow of Accounting Information

