To,

1. Principal Secretaries (Agriculture / Horticulture) / Agriculture Commissioners of States (As per list enclosed)

2. All Implementing Agencies under NMOOP

Subject: Submission of UCs through Public Financial Management System (PFMS) – reg.

Sir/Madam,

I am directed to forward herewith a copy of O.M. No. PAO/Sectt/Agrl/UCs/2016-17/469-523 dated 29.11.2016 along with its enclosures issued by Chief Controller of Accounts of M/o Agriculture & Farmers Welfare on the above noted subject for information and strict compliance.

2. All State Government and Implementing Agencies are requested to take necessary action in the matter and send report on monthly basis to this Department.

Yours faithfully,

(Kailash Choudhary)
Under Secretary to the Govt. of India

Copy to:

1. PPS to AS (OS) / PPS to JS (OS) / Dir. (OS) / Additional Commissioner (OS)
2. AD (Coord.) / AC (CA) / AD (OS) / AD (OP) / Consultant (Dr. V.S. Pahil) / Programmer (OS)
3. Directorate of Oilseeds Development, Hyderabad
4. Directorate of Pulses Development, Bhopal
5. Guard File
OFFICE MEMORANDUM

Dated 29/11/2016

Subject: Submission of UCs through PFMS portal—regarding.

Please refer to the provisions of submission of Utilization Certificate in the 'draft GFR, 2016' (Annexure-I), as displayed on the website of M/o Finance, which entails that 'All grantee institutions shall submit Utilization Certificate on PFMS' [Rule 86(6)].

2 (i) Accordingly, all the Implementing Agencies including State Governments should start uploading the UCs on 'UC module' of PFMS only.

(ii) The old UCs may be uploaded by the Implementing Agencies including State Governments on PFMS or by the Program Division using the provision given at the “Program Division level” in PFMS to upload the old UCs. The old UCs be uploaded in PFMS portal by 31/03/2017 so that UC report for M/o Agriculture & FW be generated through PFMS only w.e.f 01/04/2017

3 This may please also be brought to the knowledge of concerned Implementing Agencies (IA) including State Governments.

4 The User Manual for submission of UCs through ‘UC Module’ of PFMS portal is attached as Annexure-II. In case, any further technical support is required, the following may please be contacted:-

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<thead>
<tr>
<th>Name</th>
<th>Phone No.</th>
<th>Email</th>
</tr>
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<tbody>
<tr>
<td>Smt Sunita Gupta</td>
<td>23389060</td>
<td><a href="mailto:1998sunita@gmail.com">1998sunita@gmail.com</a></td>
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<td></td>
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<tr>
<td>Sh Pradeep Kumar Chauhan</td>
<td>23389060</td>
<td><a href="mailto:pradeepchauhan922@gmail.com">pradeepchauhan922@gmail.com</a></td>
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5 AS&FA, Ministry of Agriculture & FW has approved.

Encl: Annexure I & II as above
Copy to:-

To

01. Additional Secretary, D/o Agriculture & Cooperation, M/o Agriculture & Farmers Welfare.
03. Additional Secretary & Secretary (ICAR), D/o Agricultural Research & Education, M/o Agriculture & Farmers Welfare.
04. Joint Secretary, D/o Agriculture & Cooperation, M/o Agriculture & Farmers Welfare.
05. Joint Secretary, D/o Animal Husbandry, Dairying and Fisheries, M/o Agriculture & Farmers Welfare.
06. DDGs, ICAR, D/o Agricultural Research & Education, M/o Agriculture & Farmers Welfare.
07. Sr.PPS to Secretary, D/o Agriculture & Cooperation, M/o Agriculture & Farmers Welfare.
08. Sr.PPS to Secretary, D/o Animal Husbandry, Dairying and Fisheries, M/o Agriculture & Farmers Welfare.
09. Sr.PPS to Secretary, D/o Agricultural Research & Education, M/o Agriculture & Farmers Welfare.
10. Sr.PPS to AS&FA(DAC, DARE & AHD&F).
11. Pr. Accounts Office (L&G), 16-A Akbar Road, New Delhi
12. All PAOs, M/o Agriculture & Farmers Welfare.
13. PS to CCA, M/o Agriculture & Farmers Welfare.
14. PA to CA, M/o Agriculture & Farmers Welfare.
Rule 83. Charged or Voted Expenditure.— The expenditure covered under Article 112 (3) of the Constitution of India is charged on the Consolidated Fund of India and is not subject to vote by the legislature. All other expenditure met out of the Consolidated Fund of India is treated as Voted expenditure. Charged or Voted Expenditure shall be shown separately in the accounts as well as in the Budget documents.

Rule 84. Capital or Revenue Expenditure.— Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the organisation and not for sale in the ordinary course of business) or enhancing the utility of existing assets, shall broadly be defined as Capital expenditure.

Grants-in-aid given to central organisations/entities or to State Governments/ State Government entities, for Capital expenditure shall also be classified as capital grants in central government books in the Capital section of the accounts. While consolidating general accounts of union government and grantee institutions, due care, as per the accounting principles, may be taken to avoid duplicate depiction of capital expenditure. State Governments and grantee institutions will, in their accounts, appropriately disclose financing of capital assets out of the grants so received.

Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the organisation, including establishment and administrative expenses shall be classified as Revenue expenditure. Capital and Revenue expenditure shall be shown separately in the Accounts.

Rule 85. Banking Arrangements.— The Reserve Bank of India (RBI) shall be the banker to the Government. It shall maintain cash balance of the Government and provide banking facilities to the Ministries and subordinate or attached offices either directly through its own offices or through its agent banks. For this purpose, RBI shall, in consultation with the Controller General of Accounts, nominate a bank to function as Accredited Bank of a Ministry or Department. Pay & Accounts officers and Cheque Drawing and Disbursing Officer shall have assignment accounts with the identified branches of the Accredited Bank of the ministry. All payments shall be made through these identified bank branches. These branches shall also collect departmental and other receipts. Tax revenues of the Government shall be collected by the RBI through its own offices or through the nominated branches of its agent banks.

Note: Detailed procedure to be followed for remittance of Government receipts into Government cash balance and reimbursement of payments made on behalf of Government by the banks are laid down in the Memoranda of Instructions issued by the Reserve Bank of India.

Rule 86. Public Financial Management System (PFMS).—


(2) All the ministries sanctioning grant-in-aid shall register all implementing agencies till last level of implementation on PFMS to track fund flow and unspent balances.

(3) All the payment, to the extent possible, shall be released 'Just-in-time' by the ministries through PFMS.

(4) Detailed Demand for Grants (DDG), as approved, must be uploaded on PFMS at the start of each Financial Year.

(5) All the re-appropriation orders, surrender order shall be generated through PFMS system.

(6) All grantee institutions shall submit Utilisation Certificates on PFMS.

Rule 87. Direct Benefit Transfer.—

(1) Transfer of benefits should be done directly to beneficiaries under various Government Schemes and Programmes using Information and Communication Technology (ICT). Necessary process reengineering to minimise intermediary levels and to reduce delay in payments to intended beneficiaries with the objective of minimising pilferage and duplication should be done for all Government Schemes and Programmes. The process for implementation of DBT as given in Annexure should be adopted.
Public Financial Management System (PFMS)

https://pfms.nic.in

Utilization Certificate Module
User Manual for Agencies

Controller General of Accounts
Ministry of Finance
Department of Expenditure
Government of India
### Amendment Log

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<th>Date</th>
<th>Change Number</th>
<th>Summary of Changes</th>
<th>Sections Changed</th>
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<td>-</td>
<td>First Release</td>
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<td>2.0</td>
<td>31st July 2015</td>
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Abbreviation

1. NIC - National Informatics Center
2. CGA - Controller General of Accounts
3. PFMS - Public Finance Management System
4. PD - Program Division
5. PAO - Pay and Account Officer
6. RFEFIR - Recoupment From Excess Expenditure From Internal Resource
7. AANE - Amount to be Adjusted Next Year
1. INTRODUCTION

All agencies receiving sanctions have to mandatorily submit Utilization Certificates against the sanction amount received by them. Agencies need to certify that the amount received by it from the Central government has been utilized entirely or the balance amount will either be surrendered or adjusted towards grants in aids payable during the subsequent year.

Currently data of releases since 2009 has been recorded in PFMS, but there are no records of Utilization Certificates.

2. IDENTIFIED STAKEHOLDERS/USER GROUPS

The following stakeholders/user categories are authorized users of the UC module

- Agency Administrator
- Agency Maker
- Agency Checker
- Program Division (PD)
- Pay and Accounts Officer (PAO)

Every user of the system would have the User name and password for authentication.

3. FUNCTIONS OF DIFFERENT STAKEHOLDERS/USERS

3.1 Role of Agency Administrator

- Creates credentials (username,password) for Agency Maker and Agency Checker.
- Agency Administrator can perform all functions of Agency Maker and Agency Checker.

3.2 Role of Agency Maker

- Enters and Submits UC - An agency maker can enter Utilisation Certificate details of Current fiscal year as well as previous fiscal year's for the various schemes mapped to him.
- Can View UC and Modify Submitted UC.
- Digitally Sign the UC (Optional)/ Manually sign the UC.
- Generates GFR19 (In case of manual sign).
- Upload UC (in case of manual sign)

### 3.3 Role of Agency Checker

- Approves UC – approves the UC that has been uploaded or digitally signed by the Agency Maker.

### 3.4 Role of Program Division User

- Approves/Returns UC
  - Verifies & approves the UC uploaded by Agency
  - In case Agency has digitally signed the UC, digitally counter-signs the UC.

### 3.5 Role of PAO

- Records (Accepts) / Returns UC
  - Verifies accepts the UC which has been approved by PD user.
  - In case PD has digitally signed the UC, digitally counter-signs the UC.

### 4. Functional Flow

1. Agency maker enters the UC details against each sanction and submits the UC. Utilized amount against multiple sanctions can be added in one UC. On submitting the UC the system generates a Utilization Certificate Id.
2. Agency Maker can digitally sign or upload manually signed UC. In case of digital signature, the agency maker digitally signs UC and proceeds to step 6.
5. Uploads the manually signed Scanned GFR19 document (in case of manual signing).
6. Once the UC is uploaded/digitally signed it flows to the Agency Checker, the agency maker cannot make any modifications once UC is uploaded/digitally signed.
7. The Agency Checker approves or rejects the UC. The Agency Checker can also digitally sign the UC (Optional).
8. After approval the UC moves to the Program Division user and in case of rejection it moves back to Agency maker who can then make the necessary rectifications.
9. The Program Division user verifies & approves the UC or returns it back to the Agency. On approval by PD, UC flows to PAO and on return it flows back to Program division.
10. The PAO either Records (Accepts) the UC or returns it to PD.
11. The acceptance of UC by PAO completes the process.

5. AGENCY MAKER

5.1 Agency Maker – Entering and Submitting a UC

When Agency Maker logs in, the following screen appears. Select the option Utilization Certificate – Add New UC from the menu as shown below:

On choosing Add New UC option, the screen shown below appears, the user needs to choose the Scheme and Financial Year.
Figure 2.8 UC Data-Entry Screen 1

On the basis of the Scheme the details of all the sanctions for the selected Financial Year will be displayed. See screen-shot below. Enter the details against each sanction and select 'Submit' button. On completion of data entry, click on the 'Submit' button.

Select your opening balance as shown in below popup.
After Clicking on the link button following screen will appear. (There is a checkbox for "UC Containing Interest also."

It will appear only if at least one data in UC Grid. After selecting the checkbox the warning message as "UC includes interest earned also it can not be changed in future, are you sure to continue?" will appear in the screen and after confirming interest earned calculated in with "utilized amount", "surrendered amount" and "AANE". "UC containing Interest also" is an optional field. AANE extend for "Amount to be adjusted next year". Once UC submitted with Interest earned it will automatically calculated on Update screen also.)
Select the Column and Enter “Settlement Amount”. By default “Settlement Amount” equals to “Previous year remaining Amount” but “Settlement Amount” is enabled for Edit. After Clicking on Submit button, a confirm pop up will shown where Total Adjusted amount and Total checked sanction is displayed in the message click Ok on pop up if agree for the same.
After clicking on Ok button on pop up.

**In Case of "Opening Balance:"**

If selected "settlement amount" field in pop up grid is in +ve value then it will assign in Opening Balance field and after click on check box on Grid Sanction it will automatically assign on Opening Balance column in Sanction Grid. Total Grid Opening Balance should not be greater than the Opening Balance. After each checked the Opening balance by default will be enabled.

**In Case of "Excess Expenditure:"**

If Selected "Settlement Amount" is -Ve value from Pop up grid it will assign in "Excess Expenditure" Filed and after clicking on Sanction Grid column it will automatically assign on RFEFIR field in this case "Opening Balance" field By default disable and RFEFIR field enabled. Total Grid RFEFIR should be less than or Equal to "Excess Expenditure" Field. RFEFIR(Excess Expenditure form Internal Resources). This field is to enter the excess expenditure which is more than (Opening balance +Sanction amount+Interest earned).

![Figure 2.4 UC Data-Entry Screen3](image)

When the submit button is clicked the **system generates a unique Utilisation Certificate ID (UC-ID)**, which is required for all operations here-after. Using this UC-ID the user will be able to view / edit / approve the Utilization Certificate. An e-mail containing the UC-ID is also sent to the agency maker. See Screen-S hoses below
5.2 Agency Maker – Modifying UC

To view or modify the submitted UC, Select the option *Utilization Certificate – View Uploaded UC* from the menu. By default, all UCs pertaining to the agency are displayed as shown in Figure 3.0. The user can then filter on the basis of desired Financial Year, Certificate Status, or UC ID if required. Click on *Edit* to make changes. Screen shown below appears, make necessary changes and click on *update* button. Please note Uploaded or Digitally signed UC's cannot be edited.

![Figure 3.0 List of UC for Edit](image)

![Figure 3.1 Update UC](image)
5.3 Agency Maker – Manual Signing and Uploading UC

After submitting the UC, the Agency Maker needs to generate the form GFR 19, print it, sign it manually and upload the signed scanned document. Steps are described in detail below.

5.3.1 Generating GFR 19

On selecting Utilization Certificate - Generate Upload GFR 19 from the menu, the screen shown below appears. Select the desired UC ID for which GFR 19 has to be generated. Only UC IDs which have not yet been uploaded or digitally signed will appear in pull down list. (Uploaded or digitally signed UCs will not appear). Click on Generate GFR 19 button.

![Image of Generate GFR 19 screen]

Figure 4.0 Generate GFR 19

The GFR 19 is generated as displayed below. Take a print-out of it, sign it manually and then scan it (as pdf). This pdf document has to be uploaded. (See Section on uploading)
5.3.2 Uploading GFR 19

On selecting Utilization Certificate - Generate/Upload GFR 19 from the menu, the screen shown in Figure 5 appears. Choose Upload Signed GFR-19. Screen-shot as shown below appears, select the desired UC Id, choose the pdf file created in previous step and click on upload button to upload the file. (Imp Note – After uploading the UC no further amendments can be made by Agency Maker.) Once the UC is uploaded it flows to Agency Checker.
5.4 Agency Maker – Digitally Signing the UC

Digitally signing the UC is not mandatory. In case the user does not want to digitally sign, the steps given in section 5.3 need to be performed. For digitally signing the user needs to first enrol his/her digital signature. (For Enrolment Refer User – Manual available on PFMS site).

Select Utilization Certificate - Generate/Upload GFR 19 option from the menu, the screen shown below appears. Select Digitally Sign GFR19 and choose the desired UC-id and click on SignDigitally. Follow steps given in to Figure 6.1 to Error! Reference source not found.

Figure 6.0 Digitally Sign GFR19

Warning - Security

Java has discovered application components that could indicate a security concern.

Name: AppletABC
Block potentially unsafe components from being run? (recommended)
More Information...

The application contains both signed and unsigned code.
Contact the application vendor to ensure that it has not been tampered with.

Figure 6.1 Digital Signature step 1
Figure 6.2 Digital Signature step 2

Click on 'Continue'

Please Insert Digital Signature USB token

Continue Cancel

Figure 6.3 Digital Signature step 2

Figure 6.4

Type your PIN

Microsoft Smart Card

Please enter your PIN

PIN

Continue for further instructions
Figure 8.0 Details of Digital Signature
6. AGENCY CHECKER

Once the Agency Maker user uploads a scanned copy of GFR19(UC) or digitally signs the UC, it then flows to the Checker. An Agency Checker user has the authority to either approve or reject the UC. After approval the UC flows to the concerned Ministry, and status of UC is reflected as 'Approved and Submitted to GOI'. In case UC is rejected it flows back to Agency Maker.

6.1 Agency Checker – Approve/Reject UC

Login to the PFMS system and select Utilization Certificate – Approve UC option from the menu, the following screen appears.

![Utilization Certificate – Approve UC Screen Screenshot](image)

The Agency Checker can view the UC before approving, for this click on View UC or View Signed under the ‘Certificates’ Column. To view the details of Digital Signature click on button under the column 'UC Signed By'.

To approve or reject click on Approve or Reject button. Only UC’s which are Pending for approval can be approved or rejected. On clicking Approve button, the user is asked to confirm by stating 'I peruse the UC and authorize UC to be sent to grant Sanctioning Authority' as shown below. Click on to continue or else ! !.
7. AGENCY ADMINISTRATOR

The agency administrator is responsible for user management i.e creating users, editing user details, resetting password of users, and enabling/disabling user accounts. The agency administrator creates user-id's for agency maker and checker and manages their account. The agency administrator can also perform all operations of Agency Maker and Checker.

7.1 Agency Administrator – User Creation

When Agency Administrator logs in, the following screen appears. To create a new user selects the option Masters -> Users -> Add New from the menu as shown below.

![Screen Shot](image)

**Figure 9.0** Menus for Agency Administrator

On selecting this option the following screen appears (Figure 10.0). Choose the type of user to be created from the pull down. To create Agency Maker user choose Agency Data Operator, and for creating Agency Checker choose Agency Data Approver. Enter all other details and click on Submit button. The user is created and password e-mailed to user.
Figure 10.0 Creating User Screen 1

Figure 10.1 Creating User Screen 2
7.2 Agency Administrator – Manage User

To manage users select the option Masters -> Users -> Manage from the menu. On selecting this option the following screen appears. Click on Search button, the screen shown in Figure 11.0 appears.

![Screen 1](image1.png)

Figure 11.0 Managing User (Screen 1)

![Screen 2](image2.png)

Figure 11.1 Managing User (Screen 2)
Click on desired user name (from first column). The details of the user is displayed as shown in Figure 11.2

![Figure 11.2 Managing User (Screen 3)](image)

On clicking Edit button, the screen shown below appears, modify the desired details and click on Update button.

![Figure 11.3 Editing user details](image)
On clicking Disable button in Figure 11.4, the screen shown below appears, select the reason for disable and enter all other details and click on Save button.

![Figure 11.4 Disabling User](image)

**Figure 11.4 Disabling User**