

संघ राज्य प्रशासन, लद्दाख

वित्त विभाग



सत्यमेव जयते

THE ADMINISTRATION OF
UNION TERRITORY OF LADAKH

FINANCE DEPARTMENT

F. No. A/360/2021 (E 2235)/3042-50

ई-मेल/email:director-at@ladakh.gov.in

यूटी सचिवालय, लेह/UT Secretariat, Leh,

Dated: 01.09.2026

Subject: Rollout of e-Bill System of Public Financial Management System (PFMS) in the UT of Ladakh— Instructions regarding.

Circular No. 25 -F of 2026

Dated: 01.09.2026

1. The Administration of Union Territory of Ladakh has decided to roll out the e-Bill System of the Public Financial Management System (PFMS) across the UT of Ladakh in the month of September 2026. On rollout, claims, sanctions and bills shall be submitted, approved and processed electronically through the e-Bill (EIS Module) of PFMS, as detailed in the Office Memoranda of the Office of the Controller General of Accounts (CGA), Government of India, dated 12.04.2023 and 22.05.2026 (enclosed).

2. In this regard, the Finance Department, in collaboration with the O/o CGA, organized training programmes on implementation of the eBill (EIS Module) and PFMS for DDOs and other officials dealing with establishment, salary and PFMS-related matters, from 13th to 18th August, 2026. It has been decided that the salary for the month of September, 2026 shall be mandatorily processed through the e-Bill system of PFMS.

3. Since the e-Bill system is being introduced for the first time in the UT of Ladakh, all Departments/Heads of Departments/Heads of Offices/DDOs are required to put certain basic pre-requisites in place, as explained below, to ensure a smooth transition.

4. Registration and mapping of DDOs on PFMS: While PAO Leh/Kargil is already on-boarded on PFMS, every DDO/CDDO functioning under a department must be correctly registered on PFMS, and the approval chain applicable to it (Dealing Hand-DDO-PAO) must be properly mapped in the system. Departments/DDOs who are not sure whether their registration and mapping is complete and correct should immediately take this up with PAO Leh/Kargil, as bills cannot be processed through the e-Bill system unless this is in order.

5. Creation of Maker-Checker user IDs: Two separate sets of Maker-Checker user IDs are required to be created in PFMS. First, for sanctioning of claims, a 'Sanction Maker' and a 'Sanction Checker' have to be created under a Sanctioning Authority Code. This code is obtained by the DDO by submitting a duly filled and ink-signed Sanctioning Authority Code Creation Form (available on the PFMS login page) to PAO Leh/Kargil for approval; once

approved, PFMS generates an 8-digit Sanctioning Authority Code, under which the Sanction Checker (normally the Head of Department/Head of Office) is then registered. Second, for salary bills processed through the EIS Module, a 'DDO Maker' (for data entry) and 'DDO' (for verification and submission) need to be created; for this, the concerned DDO has to seek authorization by e-mail to the IT Division, O/o CGA (pfms-eis@gov.in), quoting the Controller Code, PAO Code and DDO Code. Departments/DDOs are advised to initiate both these steps, wherever not already done, without any further delay.

6. Digital Signature Certificates (DSC): A valid Digital Signature Certificate (Class 2/3), obtainable through any Certifying Authority licensed by the Controller of Certifying Authorities (details at www.cca.gov.in), is mandatory for every official who is required to digitally sign a document in the e-Bill workflow — namely, the Sanction Checker, the DDO, and, at the PAO end, the Dealing Hand, the AAO, the PAO, and the Payment Signatories. Each such DSC has to be enrolled and correctly mapped against the concerned user in PFMS (under Masters > DSC Management), and officials should check that their DSC status shows as 'Enrolled', and not 'Pending', well before 20.09.2026, and that the DSC does not expire before processing of the September, 2026 bills, since a bill will not move forward if the DSC of any official in the chain has expired or is not properly mapped. Claimants who are Government servants may alternatively use e-Sign for submission of their claims; suppliers/vendors, however, are required to use a DSC for any claim exceeding Rs. 1,00,000.

7. System readiness: Each official involved in the e-Bill process should have access to a system with an updated operating system, a scanner for digitising physical documents, and the latest version of the DSC-signing utility installed and properly configured, along with stable internet connectivity. Departments/DDOs are advised to get these verified through their respective IT support well before 01.09.2026.

8. Once the above steps are completed, Departments/DDOs are advised to generate and process at least one trial bill through the e-Bill system before September, 2026, so that any remaining gaps in registration, mapping, DSC or connectivity are identified and resolved in time, and are not encountered for the first time while processing *the salary bill for September, 2026*.

9. It is clarified that the shift to the e-Bill system does not do away with the requirement of maintaining the Bill Register in terms of Rule 57(5) of GFR, 2017; DDOs shall continue to note all bills, including e-bills, in the Bill Register and carry out the monthly reconciliation with PAO Leh/Kargil, as being done at present.

10. Departments/HoDs/HoOs/DDOs and other officials nominated to operate the e-Bill/EIS module are advised to go through the Standard Operating Procedures issued by O/o CGA and the training material listed below, enclosed with this Circular for ready reference, for step-by-step guidance on the matters referred to above and on the claim, sanction and bill-generation process generally:

1. O.M. No. TA-2-17002(01)/17/2020-TA-II/(e-4426)/154 dated 12.04.2023 (SOP v2.0),
O/o CGA

2. O.M. No. TA-2-17002(01)/17/2020-TA-II/(e-4426)/168 dated 22.05.2026 (SOP v3.0), O/o CGA
3. Claim and eSanction Flow – CDDO eBill (PPT)
4. Bill Generation and Passing Flow – CDDO eBill (PPT)
5. E-Bill Module – UAT Screens (PPT)
6. EIS_eBill_May_2026 (PPT)
7. EIS Presentation (PPT)
8. GeM Bill Processing (PPT)
9. Modified Reading Material for CDDOs eBill Training (DOCX)
10. Reading Material for eBill (PDF)
11. User Manual for Claimant (Vendor) (PDF)
12. User Manual for Claimant (Employee) (PDF)

11. Any lapse or delay on the part of a Department/DDO in completing the above steps shall be viewed seriously.

12. All Heads of Departments are requested to ensure wide circulation of this Circular among all Heads of Offices, DDOs and officials dealing with establishment, salary and PFMS-related matters under their control, and to extend full cooperation for the successful implementation of the e-Bill system in the UT of Ladakh.

13. For any technical difficulty or clarification, the concerned officials may contact the Pay and Accounts Office, Leh-Kargil.

Sd/-

Tsewang Tharchin, IA&AS

Commissioner/Secretary, Finance Department
UT of Ladakh.

Copy to the:

1. All Administrative Secretaries, UT Administration of Ladakh.
2. Director General of Police, Police Headquarters, UT Ladakh.
3. Deputy Commissioners/CEO LAHDC, Leh/Kargil.
4. All Heads of Departments, UT Administration of Ladakh — for necessary action and wide circulation among all Heads of Offices and DDOs under their control.
5. Pay and Accounts Officer, Leh and Kargil — for necessary action.
6. All DDOs, UT of Ladakh — for necessary action.
7. Technical Director, NIC Ladakh — for uploading the Circular, along with enclosures, on the UT website.
8. OSD to Chief Secretary / Administrative Secretary, Finance Department, UT Ladakh.
9. PS to Commissioner/Secretary, Finance Department, UT Ladakh.

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Director Accounts & Treasuries
UT of Ladakh.