

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. 8886 /F,
PT2-FIN-PF-CA-0001-2021

dated 20/03/2023

From

Shri Suresh Ch. Tripathy,
Special Secretary to Government

To

The Additional Chief Secretary to Government/
Principal Secretary to Government/
Commissioner-cum-Secretary to Government/
Secretary to Government

(Agriculture & FE/ Fisheries & ARD/ Food Supplies & CW/ Forest, Environment & CC / Health & FW/ Higher Education/ Home/ Housing & UD/ Law/ MS&ME/ Mission Shakti/ Panchayati Raj & DW/ Planning & Convergence/ Rural Development/ Skill Development & TE/ School & ME/ SSEPD/ ST & SC Development, M & BC Welfare/ Water Resources/ Women and CD/ Works Department)

Sub: PFMS IT security advisory for State Government & agency users and deposit of interest through NTRP.

Madam/Sir,

With reference to the subject cited above, I am directed to say that Controller General of Accounts, PFMS (HQ), Department of Expenditure, M/o Finance, Government of India, vide their OM No. V-14014/5/2021-PFMS/C.No-8766/7103, dated 20th February, 2023 (copy enclosed) has communicated IT security advisory for State Governments and agency users. These guidelines are prepared to avoid the risks of cyber-attacks and any fraudulent activity. PFMS users are requested to ensure strict compliance of the advisory at all the levels while accessing PFMS portal and put in place a regular monitoring mechanism for the same.

Further, regarding deposit of accrued interest, O/o CGA, PFMS, M/o Finance, has intimated vide their OM dated, 03.03.2023 (copy enclosed) that there is a huge gap in the figures of interest accrued under SNA04 report and that of actual deposit that is reflected in SNA04A report. This could be due to: **(a)** agencies have not deposited interest in Consolidated Fund of India (CFI), or **(b)** the agencies are depositing interest out of PFMS i.e. through DD/challan etc. This results in nonreporting/capturing of data in PFMS. It has been requested to ensure that the Single Nodal Agencies deposit the interest amount only through NTRP. Further, the information of the interest already deposited through non-NTRP modes are to be submitted (with pre-SNA and post-SNA period bifurcation) to PFMS.

This is for favour of kind information and necessary action.

Yours faithfully,


20/3/2023

Special Secretary to Government

Memo No 8887 /F,

Date 20/03/2023

Copy along with the copy of the enclosure forwarded to Sri S. S. Panda, Sr Accounts Officer, PFMS State Directorate, SPMU, 2nd Floor, Treasury & Accounts Bhawan, for kind information and necessary action.

Amul
20.3.2023
Under Secretary to Government

Memo No 8888 /F,

Date 20/03/2023

Copy along with the copy of enclosure forwarded to Director of Treasuries and Inspection, DTI(O), Bhubaneswar for kind information.

Amul
20.3.2023
Under Secretary to Government

Memo No 8889 /F,

Date 20/03/2023

Copy along with the copy of enclosure forwarded to the Director, Budget Finance Department, for kind information.

Amul
20.3.2023
Under Secretary to Government

Memo No 8890 /F,

Date 20/03/2023

Copy along with the copy of enclosure forwarded to the FAs/AFAs of Agriculture & FE/ Fisheries & ARD/ Food Supplies & CW/ Forest, Environment & CC / Health & FW/ Higher Education/ Home/ Housing & UD/ Law/ MS&ME/ Mission Shakti/ Panchayati Raj & DW/ Planning & Convergence/ Rural Development/ Skill Development & TE/ School & ME/ SSEPD/ ST & SC Development, M & BC Welfare/ Water Resources/ Women and CD/ Works Department for kind information and necessary action.

Amul
20.3.2023
Under Secretary to Government

Memo No 8891 /F,

Date 20/03/2023

Copy along with the copy of enclosure forwarded to all Expenditure Branches of Finance Department for kind information.

Amul
20.3.2023
Under Secretary to Government

V-14014/5/2021-PFMS/C.No-8766/7103
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE
CONTROLLER GENERAL OF ACCOUNTS
PUBLIC FINANCIAL MANAGEMENT SYSTEM (HQ)

3rd Floor, Shivaji Stadium Annexe
New Delhi-110001
Dated: - 20.02.2023

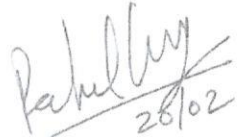
Office Memorandum

Sub: IT security advisory for State Governments and agency users.

A reference is invited to this Office OM No.V-14014/5/2021-PFMS/C.No-8766/1898 dated 14.07.2022 vide which an IT security advisory for State Governments and agency users of PFMS was issued. Now, PFMS in consultation with Department of Expenditure (PFS Division), M/o Finance has prepared an IT security related instructions for State as well as agency users while using SNA accounts.

All the PFMS users are advised to ensure strict compliance of the advisory at all the respective levels and put in place a regular monitoring mechanism for the same.

This issues with the approval of the Competent Authority.


(Rahul Garg)
ACGA, PFMS (Tech.)

To:

1. All State Government Departments / Agencies.

Copy to:

1. PS to all Chief Secretaries/Principal Finance Secretaries of State Governments.
2. PS to FAs/Pr.CCAs/CCAs/CAs(I/C) of all Central Ministries/Departments.
3. PS to Addl. CGA, PFMS Division
4. PS to Addl. Secretary, PFS, D/o Expenditure, M/o Finance.
5. PS to Jt.CGA (JKP/CVP), PFMS Division.
6. PS to Director, D/o Expenditure, M/o Finance.
7. DDG, NIC, PFMS Division
8. Director Treasury/SSM's of all state Departments, All State Govt. Departments
9. All State Directorates for wide circulation.
10. Sr.AO (Roll-out / CGA) for uploading on PFMS / CGA website.

IT security related instructions while using SNA Accounts

These guidelines are prepared to disseminate Information Security best practices, to avoid the risks of cyber-attacks and any fraudulent activity. All users of state government, agency, sub-agency, and vendor are hereby advised to ensure the adoption of the following safeguards while accessing PFMS portal through their systems (Desktop/Laptops).

1 User Creation and Management

- i. New user registration is to be initiated by the concerned approving authority in PFMS.
- ii. For new user registration of State officials dealing with the SNA module of PFMS, only the NIC/GOV /State Govt email id should be used. Users already registered on PFMS with a Non-NIC/GOV email ID should be shifted to NIC/GOV / State Govt email ID. Non-compliant users' accounts should be deactivated immediately.
- iii. The list of SNA users in PFMS i.e. 'SFD/SPCU/SSM/DA/DO/Agency admin/agency approver level2' may be reviewed and updated on a regular basis by authorized approvers. If any user is found to be no longer in position then the same may be deactivated immediately, to keep the active users list up to date.
- iv. Implement a high level of verification i.e. by scrutiny/ credential check at the time of registration of vendor/support users' i.e. recruit from the outsourced agency.
- v. SNA configures bank name and account mapping shall be carried out by SSM should be through designated system only.
- vi. While creation of the child agency - Parent Agency should verify the mobile number /Email ID and other information provided by the sub- agency.
- vii. Creation of multiple Parallel agency admin IDs should be discouraged. In case of Agency Admin authorizes parallel agency admin ID creation, it should be allowed for a short duration and immediately discontinued after the use.

2 Password Management

- i. All systems-level passwords must be changed at least every 60 days.
- ii. All users create a strong password with a minimum length of 8 and should contain alphabets (one upper & one lower case), numbers, and special characters.
- iii. Password should not be similar to a user name or part of the user name.
- iv. Password should not be similar to personal email ID passwords.
- v. New Passwords should not be identical to the last three old passwords.
- vi. To ensure that only the user knows the password, he/she should change the password at the time of the first Login into the system.

- vii. Passwords should not be stored in readable form in computers, notebooks, notice boards, or in any other location where unauthorized persons might discover or use them.
- viii. Always decline the use of the "Remember Password" feature wherever it is prompted by the applications.
- ix. Do not share passwords while exchanging information over email/ mobile with PFMS(HQ)/ Helpdesk team.
- x. Registered users should not share their email IDs\passwords with colleagues / anyone, any legal issue arising out of sharing the password/ User Ids shall be the liability of the owner.
- xi. In case of any suspicion of the password being compromised, it must be changed immediately by logging into the PFMS portal. The user can also check their login history (Past IPs) used to access PFMS via the "login History" hyperlink in the top right under their PFMS user name.
- xii. Do not share system passwords or Wi-Fi passwords with any unauthorized persons.
- xiii. All users should ensure that the desktop must be locked (the shortcut 'Window+L') at the time of leaving their room/workstation.

3 **DSC and Payment Processing**

i) SNA Agency Admin while approving DSC should:

- Check the validity of DSC.
 - Certified DSC is being used by the agency.
 - Proper configuration of signatory levels as per the amount ranges.
 - Procured from Controller of Certifying Authority approved empaneled vendors.
- ii. The authorized DSC key owner should not share his/her digital signature key. If any legal issue arising because of the share of the DSC key shall be the liability of the owner. Any loss/theft of the DSC key should be reported and disabled immediately.
 - iii. The default PIN/password of the DSC Key must be changed and practice may be adopted for regular changing of its PIN/Password.
 - iv. User must thoroughly check each payment file of a batch with the corresponding physical bills before putting the Digital signature.
 - v. Users are not allowed to use digital signatures for making payments from the computers installed outside their office locations. Agency shall issue an instruction to their users
 - vi. DSC activation\deactivation must be controlled by agency admin, in case of DSC is not being used for particular schemes then it should be deactivated by agency admin for those schemes to prevent misuse.
 - vii. Daily monitoring of Payment success/failures initiated by DO/DA's of the SNA module.
 - viii. All guidelines stipulated to be followed for making payments should be strictly adhered to and verification against physical documents should be done at all levels unless stipulated by explicit directions for use of electronic mediums.

4 **Bank Reconciliation and Internal Check / Audit:**

- i. Agency Admin should weekly review the following: -
 - Failure payment and find out the failure reasons.
 - Verify all the successful payments transferred whether to correct beneficiary.
 - Bank account balances should be matched against the actual passbook balances.
- ii. Parent Agency (Funding agency) must conduct surprise audits on the financial activities of its child agencies once in a month.
- iii. Agency Admin regularly audit the holding account fund transfers and settlement in time to avoid penalties. In case, no settlement is being done within the stipulated time, the amount shall be credited back to the SNA account.
- iv. Funding/Parent Agency to ensure "Saving bank account" should be used during the scheme registration and a non interest bearing account should be used for holding account.

5 **Record Management**

- i. The log of the approved agencies/vendors/ individuals list along with bank account details and other credentials in soft and physical form shall be maintained by Parent Agency/SSM/ Agency Admn. The same may be reviewed / updated on regular basis.
- ii. Parent agency / Agency Admn should maintain the users details / DSC enrolled details repository, which should be monthly reviewed to incorporate all user Ids activation/deactivation.

6 **System and External Storage**

- i. Usage of External Storage media and communication devices may be avoided as far as possible. Instead designated system can be put in place for connecting with external devices after antivirus & malware scans. The unregulated use of devices (like Pen drives, mobile phone, etc.) may cause transmission of malicious files from devices and compromise the computers/network making them vulnerable to cyber attacks..
- ii. User should save critical data and files on the secondary drive (ex: - d:\). And take regular backups.
- iii. When users leave the office, ensure that user should turn off their computers and printers.
- iv. Do not use any unauthorized remote administration tools (ex: - Team viewer, Ammy admin, Anydesk, etc).
- v. Users shall ensure that the unnecessary Apps related to cloud storage (DropBox, Google Drive, etc.) are not installed in the system.
- vi. Use Licensed and authorized software only.
- vii. The session of PFMS may be logged out if not in use. An idle session may lead to unauthorized access and load on the server.

7 **Exit Policy Standard**

- i. At the time of relieving of any state/agency/vendor/support user (upon transfer/superannuation) his/her digital signature and system credentials should be deactivated.
- ii. Ensure the user must return the assigned DSC to his/her immediate reporting officer at the time of leaving.
- iii. Ensure the user must share his system details with the immediate reporting officer at the time of leaving.
- iv. While relieving DA/DO user, his contact details must be changed or deleted by the agency admin, so that user cannot misuse the credentials for associated schemes.

Ministry of Finance
Department of Expenditure
Controller General of Accounts
Public Financial Management system

No: V-14014/3/2023-PFMS/7345

Date: 03/03/2023

Office Memorandum

Subject: Procedure for SNA/CNA bank Interest deposit through NTRP - reg.

As per GOI OM 1(13)/PFMS/2022 dated 15/07/2022 PFMS has developed a utility to facilitate deposit of interest accrued under SNA and CNA accounts into CFI through NTRP portal. The facility for SNA Interest deposit has been made live on 1st October 2022 and training has also been imparted to Agencies regarding this.

However it is observed that there is a huge gap in the figures of interest accrued under SNA04 report and that of actual deposit that is reflected in SNA04A report. This could be due to the following two reasons- (a) Agencies have not deposited Interest in CFI, or (b) the SNA/CNA agencies are depositing interest out of PFMS i.e. through DD/ Challan etc. This results in nonreporting/capturing of data in PFMS.

Therefore, Central Ministries/ departments/State Govts. need to ensure that the SNA and CNA agencies deposit the interest amount only through NTRP The PFMS process of interest deposit should be strictly followed by all SNA and CNA agencies.

Further directions may be issued to all Pay and Accounts offices not to accept DD/challan or any other offline mode of interest deposit by SNA/CNA agencies. It may also be directed to submit the information of the interest deposited to Pay and Account offices through non-NTRP modes i.e. Cheques/DDs/challans etc., to PFMS. The interest deposited may be bifurcated for the pre-SNA and post SNA period and placed in separate columns. Data for interest accrued is attached herewith.

This issues with the approval of the competent authority.


(Vijay Choudhary)

Dy. Controller General of Accounts

To,

- 1) All Pr.CCAs/CCAs/CAs with independent charge
- 2) All Principal Secretary/ Secretary of all States and UTs

Copy for information to,

- 1) PS to Addl CGA (PFMS)
- 2) PS to Addl. Secretary (PFS), DoE
- 3) Director PFS, DoE
- 4) Jt.CGA (TRBR/Roll Out/DBT/GIFMIS)
- 5) Sr.AO(Helpdesk) for uploading on PFMS website