

MOST URGENT

**GOVERNMENT OF NCT OF DELHI
PRINCIPAL ACCOUNTS OFFICE
A-BLOCK, VIKAS BHAWAN, NEW DELHI**

No.F.3(02)/T-1/2026/Pr.AO/ 580

Dated: 17/09/2026

To,

All Additional Chief Secretaries/Pr. Secretaries/
Secretaries/Head of Department(s)
Government of NCT of Delhi

Sub:- Integration of IFMS (Payroll) with GSTN system – Guidelines – Reg.

Sir/Madam,

As per Section 51 of the CGST Act, every Government Department is liable to deduct Tax Deducted at Source (TDS) at the rate of 2% (1% CGST + 1% SGST, or 2% IGST) when a vendor submits taxable supply bill exceeding ₹2.5 lakhs (excluding GST) and thereafter the concerned DDOs files respective return in this regard by mentioning the Vendor's GSTIN.

2. The above process mandates the availability of correct GSTIN of the vendor/supplier. Therefore, accurate GSTIN details are essential for proper deduction, deposit and filing of GST/TDS returns. Accordingly, the IFMS (Payroll system) has been integrated with Goods and Services Tax Network system to enable validation of Vendor's GSTIN before preparation of Bills by DDO(s) in IFMS (Payroll system). Accordingly, henceforth, DDO will be able to prepare bill in respect of those vendors who have a Valid GSTIN.

3. Guidelines issued by the Ministry of Finance and Office of the Controller General of Accounts mandate that Drawing & Disbursing Officers (DDOs) must verify the validity and active status of a vendor's GSTIN before preparing bills and Pay & Accounts Officers (PAOs) must cross-check these validations prior to releasing payments.

4. With a view to ensure tax compliance and avoid tax deviation, the roles and responsibilities as detailed in **Annexure-A** may be followed by the Drawing & Disbursing Officer (DDO) of all the Departments and Pay & Accounts Officers (PAOs) of GNCTD.

5. As the IFMS (Payroll system) has been integrated with Goods and Services Tax Network system, henceforth during the preparation of Contingency Bill, the DDO will have to enter the GSTIN and PAN details. The IFMS will validate the GSTIN details from the GSTN system and display the Status as "**Active/Suspended/Cancelled**". Further, the Vendor Type, Legal and Trade Name will also be displayed. The IFMS will allow the DDO to proceed with bill preparation only if the status of the GSTIN is **Active and Regular Taxpayer**. The Screen-shots of IFMS (Payroll system) is attached for reference at **Annexure-B**.

6. A **Monthly Track Report** has been made available in IFMS (**Annexure-C**) to facilitate DDO for tracking the GSTIN number and the failed reason(s) due to which bill could not be prepared.

7. In view of above, I am to request you to kindly direct the Head of Office/Drawing & Disbursing Officer under your Administrative control to comply with the said requirements while preferring bills with GST deductions to PAOs.

8. This issues with the approval of Competent Authority.

Encl: as above

Yours faithfully,


(Sudheesh N.G.)

Controller of Accounts

Copy for information to:

1. PS to Secretary (Finance), Finance Department, GNCTD, Delhi Secretariat, IP Estate, New Delhi.
2. PS to Commissioner, Department of Goods & Service Taxes, GNCTD, New Delhi.
3. All PAOs of GNCTD with the direction to comply the guidelines as mentioned in Annexure-A and also display the copy of the letter alongwith Annexures on the Notice Board.

Roles and Responsibilities for verifying the validity and active status of a Vendor's GSTIN before preparing bills.

Role of Drawing & Disbursing Officers (DDOs) – DDOs act as the primary line of defense. The DDO must adhere to the following when a vendor submits a taxable supply bill exceeding ₹2.5 Lakhs (excluding GST).

- Before generating the bill in IFMS, DDO must ensure that the vendor's GSTIN is Active. Invoices from suppliers with Suspended or Cancelled GSTINs cannot be processed in IFMS.
- A Goods and Services Tax Identification Number (GSTIN) is a 15-character unique code assigned to every GST-registered taxpayer as per structure given below:-

First two digits	Represent the State code (e.g., 07 for Delhi). This Code must match the State named in the invoice address to prevent wrong IGST/CGST/SGST allocation.
Next ten digits	Correspond to the PAN of the taxpayer. This must match with the Vendor's PAN number.
13th digit	Indicates the number of registrations a taxpayer has within a state.
14th digit	Represents the taxpayer type (e.g., Z for Regular taxpayer [default]).
15th digit	A check code for error detection, which can be either an alphabet or a number.

- Ensure that the Vendor is Regular Taxpayer and not a Composition Taxpayer, as they are legally barred from collecting GST via tax invoices.
- The Vendor's name on the invoice must exactly match the "Legal Name" or registered "Trade Name" tied to that PAN on the GST portal.
- After above verification, the DDO must deduct GST-TDS at the rate of 2% (1% CGST + 1% SGST, or 2% IGST) on taxable value.

Role of Pay & Accounts Offices (PAOs) – PAOs function as the regulatory checkpoint. Before passing the bill, the following checks may be performed.

- Verify that the DDO has correctly applied the 2% GST-TDS deduction on exact taxable portion of the bill.
- Ensure that the deducted GST-TDS is mapped and temporarily parked under the correct Major/Minor Suspense Heads of Account and cleared timely.
- If the bill displays invalid/inactive GSTIN, they must return the bill to the DDO concerned with clear objections to prevent fraudulent claims.

Preparation of Contingency Bill/New Bill

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List of Bill Type Available For Generation

Contingent Charges Bills		
1	AC Contingency	Click Here
2	DC Contingency	Click Here
3	Fully Vouched Contingency Bills	Click Here
4	Petty Contingency	Click Here
5	Other Payments/Other than Vendor/Employee	Click Here
6	GOVT. COUNCIL PAYMENT BILL	Click Here
7	PWD/T&FC Fully Vouched Contingency Bills	Click Here
8	CONTINGENCY BILL FOR WAGES PAYMENTS	Click Here

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7



For Enter the Voucher Detail

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List Of Bill

SrNo	Head Of Account	Bill Type	Sanction	Date Of Sanction	
1	205/200000N/10013	CONTINGENCY	TPST 03/04/2026	03/04/2026	Add Details

Masters

- Adjustable Masters
- Outgoing Hand Creation
- Transfer Retired Employees
- Search Employee
- Employee Details
- TPT Deduction Details
- GSI Deduction Details
- Request for process of Gratuity and Commutation bills
- Lock/Approve New Employees
- Annual Increment / Update /CPC Allowances
- Promote/Change Payt level/Gradepay
- Updation of Post/Billcode/Sanction/Desq
- Salary Bill
- Salary Bills ECS Detail
- Schedules of Salary Bills
- Re-Initialize Salary Bills
- Approval Of DDO
- Salary Bills Passed By PAO

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Form for entry of Voucher Details

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Delhi Government

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Masters

- Adjustable Masters
- Dealing Hand Creation
- Transfer Retired Employees
- Search Employee
- Employee Details
- IPJ Deduction Details
- GST Deduction Details
- Request for process of Gratuity and Commutation bills
- Lock/Approve New Employee
- Annual Increment / 7CPC Allowances [Update](#)
- Promote/Change PayLevel/GradePay
- Updation of Post/Billcode/Sanction/Desq
- Salary Bill
- Salary Bills ECS Detail
- Schedules of Salary Bills
- Re-Initialize Salary Bills
- Approval Of ODO
- Salary Bills Passed By PAO

Form for Entry of Voucher Details

1. VoucherNo. 500

2. Sanction No. TFST 03/09/2024

3. Description of charge and No. & Date of authority for all charges requiring special sanctions TEST PPT

3(i). Search/Add Vendor By Name/Mobile No.: TESTING/25632145565 [Add Vendor](#)

Bank A/C No. 25632145565

4. Gross Amount of Voucher 20000

4(i). Taxable Amount For Income Tax 20000

4(ii). Taxable Amount For GST 20000

4(iii). GST Category: No GST

4(iv). Income Tax Category: No Tax

4(v). Cess Category: No Cess

4(vi). Miscellaneous Other Deduction: 0

5. TDS (Itax), if any 0

6. Cess, if any 0

7. TDS (GST), if any 0

8. Surcharge, if any 0

9. Security Deposit 0

Net Payable 20000

Penalty Amount 0

[Submit](#)

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After Selecting the GSTIN

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Dashboard | Welcome: GAD

Masters

- Adjustable Masters
- Posting Hand Creation
- Transfer Retired Employees
- Search Employee
- Employee Details
- IPT Deduction Details
- GST Deduction Details
- Request for process of Gratuity and Commutation bills
- Lock/Approve New Employee
- Annual Increment / Update /CPC Allowances
- Promote/Change PayLevel/GradePay
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- Salary Bill
- Salary Bills ECS Detail
- Schedules of Salary Bills
- Re-Initialize Salary Bills
- Approval Of DDO
- Salary Bills Passed By PAO

3. Description of charge and No. & Date of authority for all charges requiring special sanctions
TEST PPT

3(i). Search/Add Vendor By Name/Mobile No.: TESTING/20032145665 [Add Vendor](#)
Bank A/C No. 25632145665

4. Gross Amount of Voucher 20000

4(i). Taxable Amount For Income Tax 20000

4(ii). Taxable Amount For GST 20000

4(iii). GST Category: @2% GST
GST No.: 33NHKPJ1232FAZ9
Legal Name: PARVIN SHARMA
Trade Name: KRISHNA GLOBAL EXPORTS & IMPORTS PVT. LTD.
Status: ACTIVE

4(iv). Income Tax Category: No Tax

4(v). Cess Category: No Cess

4(vi). Miscellaneous Other Deduction: 0

5. TDS (Itax), if any 0

6. Cess, if any 0

7. TDS (GST), if any 400

8. Surcharge, if any 0

9. Security Deposit 0

Net Payable 19600

Penalty Amount 0

[Submit](#)

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After Submit

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10.128.34.158 says
Entry Insert/Update Successfully.

OK

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Form for Entry of Voucher Details

1. Voucher No.

2. Section No.

3. Description of change and No. & Date of authority for all changes requiring special sanctions

3(i). Search/Add Vendor By Name/Mobile No. [Add Vendor](#)

Bank A/C No.

4. Gross Amount of Voucher

4(i). Taxable Amount For Income Tax

4(ii). Taxable Amount For GST

4(iii). GST Category:

GST No.:

Legal Name:

Trade Name:

Status:

4(iv). Income Tax Category:

4(v). Cess Category:

4(vi). Miscellaneous Other Deduction:

5. TDS (Tax), If any

6. Cess, If any

7. TDS (GST), If any

8. Surcharge, If any

Activate Windows
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For approve the bill

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Dashboard | Welcome: GAD

Masters

- Adjustable Masters
- Dealing Hand Creation
- Transfer Retired Employees
- Search Employee
- Employee Details
- TPT Deduction Details
- GST Deduction Details
- Request for process of Gratuity and Commutation Bills
- Lock/Approve New Employee
- Annual Increment / 7CPC Allowances Update
- Promote / Change PayLevel / Grade pay
- Updation of Post/Billcode/Sanction/Desq
- Salary Bill
- Salary Bills ECS Detail
- Schedules of Salary Bills
- Re-Initialize Salary Bills
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List of Bills For Approval

Bill Type: All Bills

SrNo	BillId	Head Of Account	Bill Type	Bill No.	Bill Amount	BillDate	
1	1790582	205200090510013	Contingency		0		Approve
2	1790581	205200090510013	Contingency		100000		Approve
3	1790580	205200090510013	Contingency		0		Approve
4	1790578	205200090510013	Contingency		0		Approve
5	1790567	201102103980001	Other Payments (Other than Vendor)		5000		Approve
6	1790565	205200090510013	Contingency		250000		Approve
7	1790563	201102103980000	DC Contingency	1	0	08/07/2026	Approve
8	1790562	201102103980000	CONTINGENCY BILL FOR WAGES PAYMENTS		70000		Approve
9	1790550	205200090510013	DC Contingency	6524	0	02/06/2026	Approve
10	1790536	201102103980000	Abstract Contingency		0		Approve
11	1790535	201102103980000	Abstract Contingency		0		Approve
12	1790532	201102103980000	Contingency		300000		Approve
13	1790531	201102103980000	CONTINGENCY BILL FOR WAGES PAYMENTS		30000		Approve
14	1790526	201102103980000	CONTINGENCY BILL FOR WAGES PAYMENTS		0		Approve
15	1790475	205200090510013	DC Contingency	520	0	02/04/2026	Approve
16	1790460	205200090510013	Abstract Contingency		0		Approve
17	1790451	205200090510008	Abstract Contingency		0		Approve
18	1790450	205200090510008	Abstract Contingency		0		Approve
19	1790448	201102103980001	PWD/I&FC Fully Vouched Contingency Bills		0		Approve

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For preview the bill

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Dashboard | Welcome: GAD

Masters
Adjustable Masters
Dealing Hand Creation
Transfer Retired Employees
Search Employee
Employee Details
TPT Deduction Details
GST Deduction Details
Request for process of Gratuity and Commutation bills
Lock/Approve New Employee
Annual Increment /
7CPC Allowances
Promote/Change
Pay level/Grade pay
Update
Updation of
Post/Billcode/Sanction/Desg
Salary Bill
Salary Bills ECS Detail
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Salary Bills Passed By PAO

FULLY VOUCHERED CONTINGENT BILL
(G.A.R. - 29 (See Rules 113,114, 115(2) and 126(2))

Bill pending for DDO Approval (for Viewing Purpose Only)

Ministry/Department	Year for the month of Detailed bill of Contingent Charges /Head of Account	Bill No. & for the payment for the month of
GENERAL ADMINISTRATION DEPARTMENT DDO CODE-004001	20520090510013	Bill No. , Dated -

Sr.No.	Voucher No.	Details of charges(with description where necessary) and quotation of authority for charges requiring special sanctions	Amount	TDS(ITAX),If any	Cess,If any	TDS(GST),If any	Sucharge,If any	Total No. of Outsourced/Contractual Employees	Payable Amount
Sanction: TEST 03/09/2026 Dated: 03/09/2026									
1	500	TEST PPT Legal Name - PARVIN SHARMA Trade Name - KRISHNA GLOBAL EXPORTS & IMPORTS PVT. LTD. Status - ACTIVE	20000	0	0	400	0	0	19600
Total			20000	0	0	400	0	0	19600

(1) I certify that the expenditure included in this bill could not, with due regard to the interest of the public service, be avoided. I certify that to the best of my knowledge and belief that the payments entered in this bill except items noted below, have been duly made of the parties entitled to receive them and relevant vouchers for sums above Rs. 500 are attached to this bill : credit bills (above Rs. 500 relating as soon as the amounts are paid on receipt of the amount drawn on this bill). I have, as far as possible, obtained that they cannot be used again. All work bills are annexed. I also certify that the amount on account of pay and allowances of the Class IV Government servants drawn. 1 month /2 month /3 months previous to the date with the exceptions of those detailed below of which the total amount has been refunded by deductions from this bill have been disbursed to the Government Servants concerned and their receipts taken.

(2) * Certified that all the articles detailed in the vouchers attached the bill and in those retained in my office have been accounted for in the Stock Register.

(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good and according to specifications that the rates paid are not in excess of the accepted and the market rates and that suitable not of payment have been recorded against the indents and invoices concerned to prevent double payments.

(4) Certified that-

1. The expenditure on conveyance hire included in this bill was actually incurred, was unavoidable and is within the schedule scale of charges for the conveyance used, and

2. The Government Servant concerned is not entitled to draw travelling allowances under the ordinary rules for the journey, and is not granted any compulsory leave and does not and will not receive any special remuneration for the performance of the duty which necessitated the journey.

(5) Certified that the monetary or quantitative limits described by the government in respect of contingencies included in the bill have not been exceeded.

* This certificate is required when the proper store accounts of materials and store purchase are required to be maintained.

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Govt. Of NCT of Delhi
Vikas Bhawan, 1P Estate, New Delhi

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Enter the bill number

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Dashboard | Welcome: GAD

Masters	BillIdN	1700582
Adjustable Masters	Bill Type	Contingency
Dealing Hand Creation	Sanction No.	TEST 03/09/2026
Transfer Retired Employees	Bill Amount	19600
Search Employee	Bill No.	CB-1000 - Only Integer
Employee Details	Bill Date.	03/09/2026
TPT Deduction Details		Approve
GST Deduction Details		
Request for process of Gratuity and Commutation bills		
Lock/Approve New Employee		
Annual Increment / Update ZCPC Allowances		
Promote/Change PayLevel/GradePay		
Update of Post/Billcode/Sanction/Desg		
Salary Bill		
Salary Bills ECS Detail		
Schedules of Salary Bills		
Re-Initialize Salary Bills		
Approval Of DDO		
Salary Bills Passed By PAO		

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Final Approval

The screenshot displays the Delhi Government Integrated Financial Management Information System (IFMIS) dashboard. The browser window shows the URL `10.128.34.158/payrollapp/CAR29.aspx`. The dashboard header includes the Delhi Government logo and the text "Integrated Financial Management Information System Delhi Government". The user is logged in as "GAD" and the page is titled "Dashboard".

The left sidebar contains a list of menu items:

- Masters
- Adjustable Masters
- Dealing Hand Creation
- Transfer Retired Employees
- Search Employee
- Employee Details
- PT Deduction Details
- GSI Deduction Details
- Request for process of Gratuity and Commutation Bills
- Lock/Approve New Employee
- Annual Increment / Update ZCPC Allowances
- Promote/Change Paylevel/Grade pay
- Updation of Post/Billcode/Sanction/Desig
- Salary Bill
- Salary Bills ECS Detail
- Schedules of Salary Bills
- Re-Initialize Salary Bills
- Approval Of DDO
- Salary Bills Passed By PAO

The main content area displays the message "Approved Successfully!!".

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The Windows taskbar at the bottom shows the system clock as 5:34 PM on 03-Sep-26, with a weather forecast of 32°C Mostly cloudy.

[Handwritten signature]

ANNEXURE – C**MONTHLY TRACK REPORT**

Details Fed by DDO			Details as per GSTN system				Reasons for failure
GSTIN	PAN	Vendor Name	Status (Active/ Suspended/ Cancelled)	Legal Name	Trade Name	Vendor Type (Regular / Composition)	

7