

**Ministry of Finance
Department of Expenditure
Controller General of Accounts
Public Financial Management System
GIFMIS Vertical**

File No. I-12005/1/2024-PFMS/e-16022/ 67

Date:02/05/2024

OFFICE MEMORANDUM

Subject:- Standardization and categorization of return reasons in line of revised Receipt and Payment Rules 2022.

Attention is invited towards para 2.5 "Procedure for returning the bills unpassed" of Civil Accounts Manual 2024. As emerged in various review meetings chaired by CGA, the reasons for the return of bills required standardisation and be made available in drop down menu for the convenience of PAOs.

2. Accordingly, based on data analysis of bill return reasons standard groups with related standard reasons structured in hierarchical order were created and has been configured in pre-filled drop down menu in the bill passing module of PFMS. This also has the facility of add reasons to accommodate specific unique reasons. This functionality will be available at Pay & Accounts Office users (DH/AAO/PAO) and Cheque Drawing & Disbursing Office (CDDO) users (DDO maker/DDOChecker/CDDO Admin). This process while being more informative would also facilitate an expeditious corrective action by Drawing and Disbursing Office (DDO) or Program Division (PD), as the case may be. The user manual of the process of selection of bill return reason in PFMS is also attached herewith.

3. All PrCCAs/CCAs/CAs with independent charge are requested to educate the concerned users and circulate the attached user manual for their guidance.

This issues with the approval of Competent authority.

Encl: As Above.

Hemant
02/05/2024

**(Hemant Gupta)
Assistant Controller General of Accounts
(GIFMIS-PFMS)**

To:

All Pr.CCAs/CCAs/CAs (with independent charge)

Copy to:

1. PPS to CGA
2. PPS to Additional CGA, PFMS
3. Joint CGA (Oversight and Monitoring cell)
4. All Joint CGAs, PFMS Division
5. Joint CGA (TA)
6. Sr. Accounts officer, GIFMIS, O/o CGA for uploading on the website of CGA

2.5 PROCEDURE FOR RETURNING THE BILLS UNPASSED

2.5.1 If for any reason it becomes necessary to return a bill without passing, it should be returned with Bill Return Memo (Form CAM 14) clearly stating the reasons for return of the bill citing rule positions and government orders including provision of contract/agreement/job order/supply order/MoU as the case may be in contractual bills. The drawer of the bill will be separately informed about the return. It must be ensured by the PAO that all observations/objections are made together in the first instance and not in piecemeal.

2.5.2 The bill will be passed for the admissible amount with the amounts considered inadmissible being disallowed, in case minor omissions/inaccuracies are noticed. Simultaneously the drawer of the bill should be intimated regarding the amount disallowed and the reasons for the disallowance.

2.5.3 The bills can be returned at the level of PAO once. After a clarification or reply to observations made by PAO has been submitted by the executive wing through DDO to PAO and PAO is still not satisfied with the reply submitted or has additional queries then the bills may as far as possible be returned on subsequent occasions with the approval of supervisory officers such as Dy.CA/CA/CCA/Pr.CCA as the case may be. In the absence of intervening level officers, PAO, after return of bill to DDO on second or subsequent occasions, should report to supervisory officers by next working day.

2.5.4 The supervisory officers may review a sample of first-time return cases by PAO every month to ascertain that bills are not returned on flimsy ground and that the returns are made with clear observations, adequately backed by rules.

2.6 BUDGET PROVISIONS AND CHECK AGAINST BUDGET PROVISION

2.6.1 Articles 112 to 116 of the Constitution contain the important financial provisions that describe the control, which Parliament exercises over expenditure from the CFI. Some important aspects of the budgetary system are indicated in below.

2.6.2 The Finance Ministry places before the Parliament under Article 112(1) of the Constitution an Annual Financial Statement giving the estimated receipts and expenditure of the Central Government for the ensuing financial year. This statement, also called the 'Budget', is presented on the first of February. The statement not only includes the estimated receipts and expenditure for the ensuing financial year but also contains revised provisions for the current year besides actuals for the previous three years.

2.6.3 The Budget presented before Parliament is based on the Revised Estimates/Budget Estimates prepared by various individual offices duly vetted and consolidated by the Heads of Departments/Ministries, and the final allocations approved by the Ministry of Finance.

2.6.4 **Vote on Account** If the Appropriation Bill seeking authorization of the Parliament to make expenditure in consonance with the Budget proposal is likely to be passed after the start of the financial year to which it corresponds then pending the completion of the procedure prescribed in Article 113 of the Constitution for the passing of the Budget, the Finance Ministry may need to obtain a 'Vote on Account' to cover expenditure for a brief period in accordance with the provisions of Article 116 of the Constitution. Funds made available under Vote on Account are

PUBLIC FINANCIAL MANAGEMENT SYSTEM (PFMS)

Website: www.pfms.nic.in



सत्यमेव जयते

USER MANUAL ON SELECTION OF BILL RETURN REASONS

**CONTROLLER GENERAL OF ACCOUNTS
DEPARTMENT OF EXPENDITURE
MINISTRY OF FINANCE
NEW DELHI**

May, 2024

PREFACE

The Public Financial Management System (PFMS) is a web-based application for payment, accounting and reconciliation of Government transactions and integrates various existing standalone system. The PFMS software application has been programmed in user friendly manner. The user of PFMS will find onscreen information to run the various modules.

This User Manual presents step-wise guide of selection of return reasons as per categorization provided on the interface at DH, AAO and PAO level in PFMS while returning the bill in normal sanction and e-Bill. Selection of return reasons as per categorization is also provided on the interface at CDDO Maker, CDDO Checker and CDDO admin level in CDDO flow.

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A. GLOSSARY OF IMPORTANT TERMS

Unless there is something averse in the subject or context, the terms defined in this section are used in this Manual in the sense hereunder explained:

S. No.	Abbreviations	Definitions
1	AAO	Assistant Accounts Officer
2	Checker	Signifies approving Authority
4	CPSMS	Central Plan Scheme Monitoring System
5	DDO	Drawing & Disbursing Officer
6	DH	Dealing Hand
7	DSC	Digital Signature Certificate
8	FY	Financial Year
9	Maker	Denotes data entry operator/Dealing hand
10	Sanctioning Authority	Program Division User in Ministry/ Department to whom the vendor/claimant would submit claims
11	PAO	Pay & Accounts Officer
12	PD	Program Division (Administrative Division)
13	PFMS	Public Financial Management System
14	Vendor Code	Denotes the PFMS unique code generated by system against the Bank Account Number of claimant.

B. INTRODUCTION, OBJECTIVES AND RETURN PROCESS FLOW

INTRODUCTION

The user manual explains the bill return process flow at DH, AAO and PAO level in PFMS while returning the bill in normal sanction and in e-Bill. Categorization of return reasons is provided on the interface at DH, AAO, PAO, CDDO Maker, CDDO Checker and CDDO Admin level. User will select the Reason of Return from the drop down and based on the selection of the reason of return, details of reasons will be displayed in the drop down for selection.

On selection of the details of the reasons, sub reasons will be displayed along with the check box for selection.

OBJECTIVES

The primary objective of this user manual is to explain the process of selection of return reasons while returning bills in PFMS at PAO and CDDO in both mode i.e. normal and eBill. The categorization of return reasons has been provided on the interface at PAO and CDDO for the ease of the users.

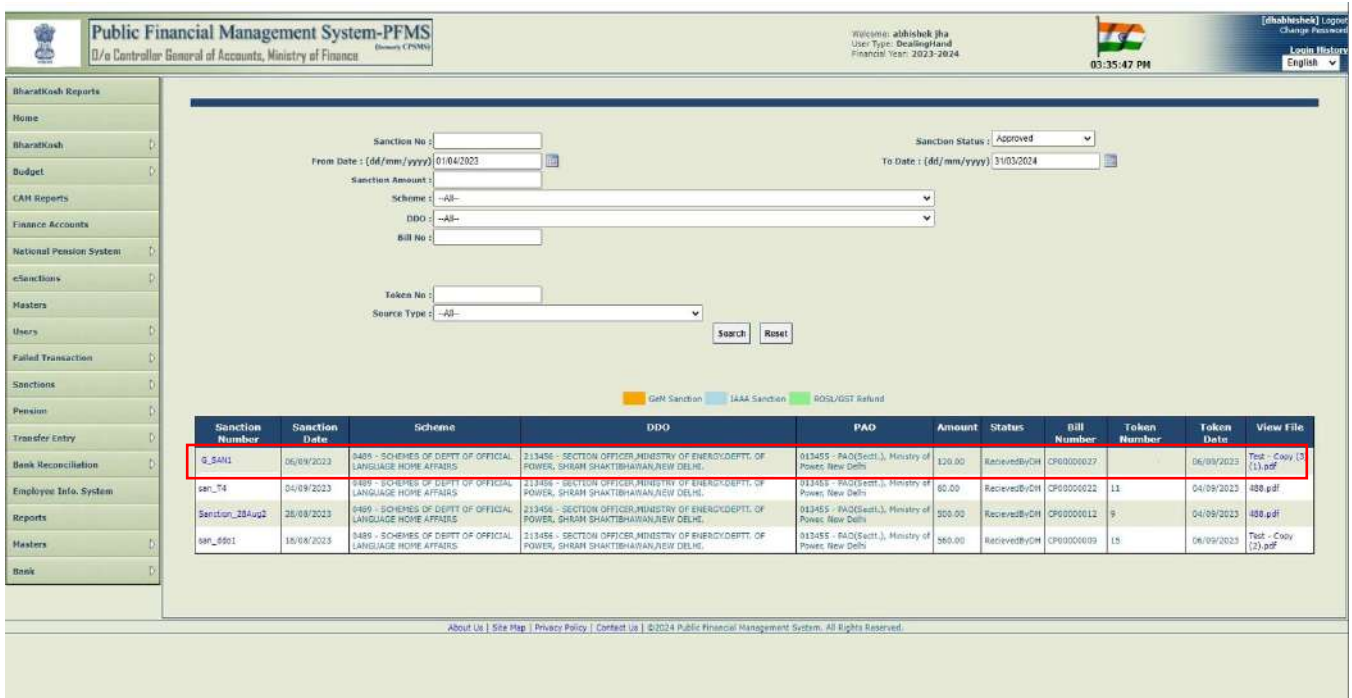
C. RETURN FLOW IN NORMAL SANCTION

- After generation of the bill by DDO, bill will land at DH of PAO.
- DH will login and follow the below path for receiving the sanction

Sanctions - > Receive



- Transaction details screen will appear as shown in the below screenshot. User will Click on sanction no. hyperlink to view the sanction details.



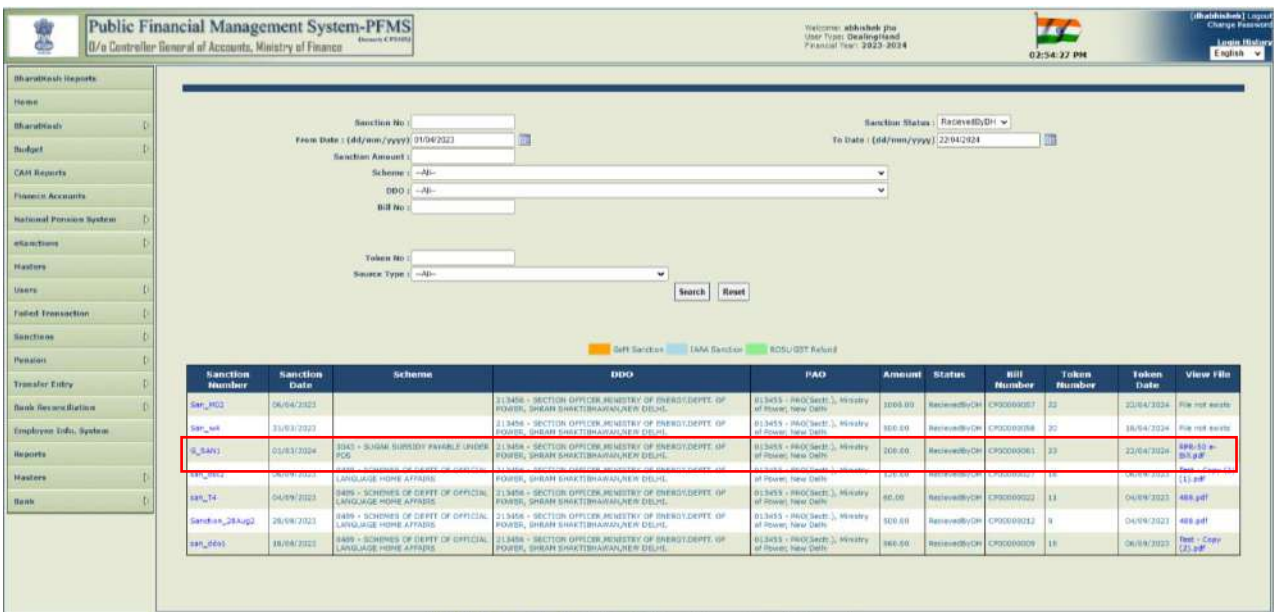
User Manual of Bill Return Reasons

- User will receive the Sanction and it will be available for passing/returning at DH level.
- Follow the below path for returning/passing the sanction

Sanctions - > Pass Bills



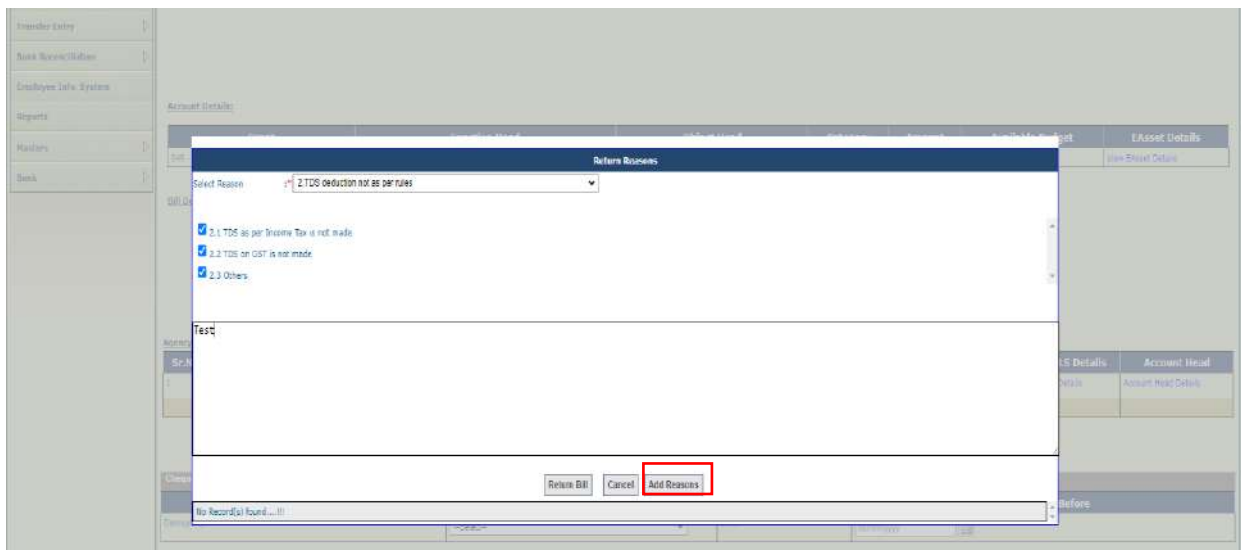
- Search the sanction through the parameters defined on the interface.
- Click on the Sanction no. hyperlink.



User Manual of Bill Return Reasons



- Click on '**Forward To AAO (Return)**' button to return the sanction to AAO.
- Clicking on the button, Return reasons popup will appear as shown in the below screenshot.
- After selecting the reasons, if sub reasons are available, select from the drop down and check the check box given in the list.
- If '**Others**' will be checked, enter the any other reason apart from the available list.
- Click on '**Add Reasons**' button to add the reasons in the grid.
- Click on '**X**' link to remove the reasons.



User Manual of Bill Return Reasons

- Click on 'Return Bill' button for returning the bill with reasons.

Return Reasons

Select Reason : --Select--

Return Bill
Cancel
Add Reasons

Reason Level 1	Reason Level 2	Reason Level 3	Other Remarks	Remove
2.TDS deduction not as per rules	2.1 TDS as per Income Tax is not made			X
2.TDS deduction not as per rules	2.2 TDS on GST is not made			X
2.TDS deduction not as per rules	2.3 Others		Test	X

- After successfully returning of the bill, success message 'Bill has been returned to AAO' successfully as shown in the below screenshot will appear on the screen.

Public Financial Management System-PFMS
(Formerly CPMS)
D/o Controller General of Accounts, Ministry of Finance

Welcome: abhishek.jha
User Type: Dealing/Head
Financial Year: 2023-2024

03:04:11 PM

BharatKosh Reports
Home
BharatKosh
Budget
CAM Reports
Finance Accounts
National Pension System
Sanctions
Masters
Users
Failed Transaction
Sanctions
Pension
Transfer Entry
Bank Reconciliation
Employee Info. System
Reports
Masters
Bank

Sanction No:

Sanction Status: ReceiveByDH

From Date: (dd/mm/yyyy)

To Date: (dd/mm/yyyy)

Sanction Amount:

Scheme: --All--

DDO: --All--

Bill No:

Token No:

Source Type: --All--

Bill has been returned to AAO successfully.

Get Sanction
JAAA Sanction
ROSI/GST Refund

Sanction Number	Sanction Date	Scheme	DDO	PAO	Amount	Status	Bill Number	Token Number	Token Date	View File
san_dac2	06/09/2023	0489 - SCHEMES OF DEPTT OF OFFICIAL LANGUAGE HOME AFFAIRS	213456 - SECTION OFFICER,MINISTRY OF ENERGY/DEPTT. OF POWER, SHIRAN SHAKTIBHANGAN,NEW DELHI.	013455 - PAO(Sectt.), Ministry of Power, New Delhi	120.00	ReceiveByDH	CP00000027	16	06/09/2023	Test - Copy (2) (1).pdf
san_T4	04/09/2023	0489 - SCHEMES OF DEPTT OF OFFICIAL LANGUAGE HOME AFFAIRS	213456 - SECTION OFFICER,MINISTRY OF ENERGY/DEPTT. OF POWER, SHIRAN SHAKTIBHANGAN,NEW DELHI.	013455 - PAO(Sectt.), Ministry of Power, New Delhi	60.00	ReceiveByDH	CP00000022	11	04/09/2023	436.pdf
Sanction_28Aug2	28/08/2023	0489 - SCHEMES OF DEPTT OF OFFICIAL LANGUAGE HOME AFFAIRS	213456 - SECTION OFFICER,MINISTRY OF ENERGY/DEPTT. OF POWER, SHIRAN SHAKTIBHANGAN,NEW DELHI.	013455 - PAO(Sectt.), Ministry of Power, New Delhi	500.00	ReceiveByDH	CP00000012	9	04/09/2023	426.pdf
san_dfo1	18/08/2023	0489 - SCHEMES OF DEPTT OF OFFICIAL LANGUAGE HOME AFFAIRS	213456 - SECTION OFFICER,MINISTRY OF ENERGY/DEPTT. OF POWER, SHIRAN SHAKTIBHANGAN,NEW DELHI.	013455 - PAO(Sectt.), Ministry of Power, New Delhi	550.00	ReceiveByDH	CP00000009	15	08/08/2023	Test - Copy (2).pdf

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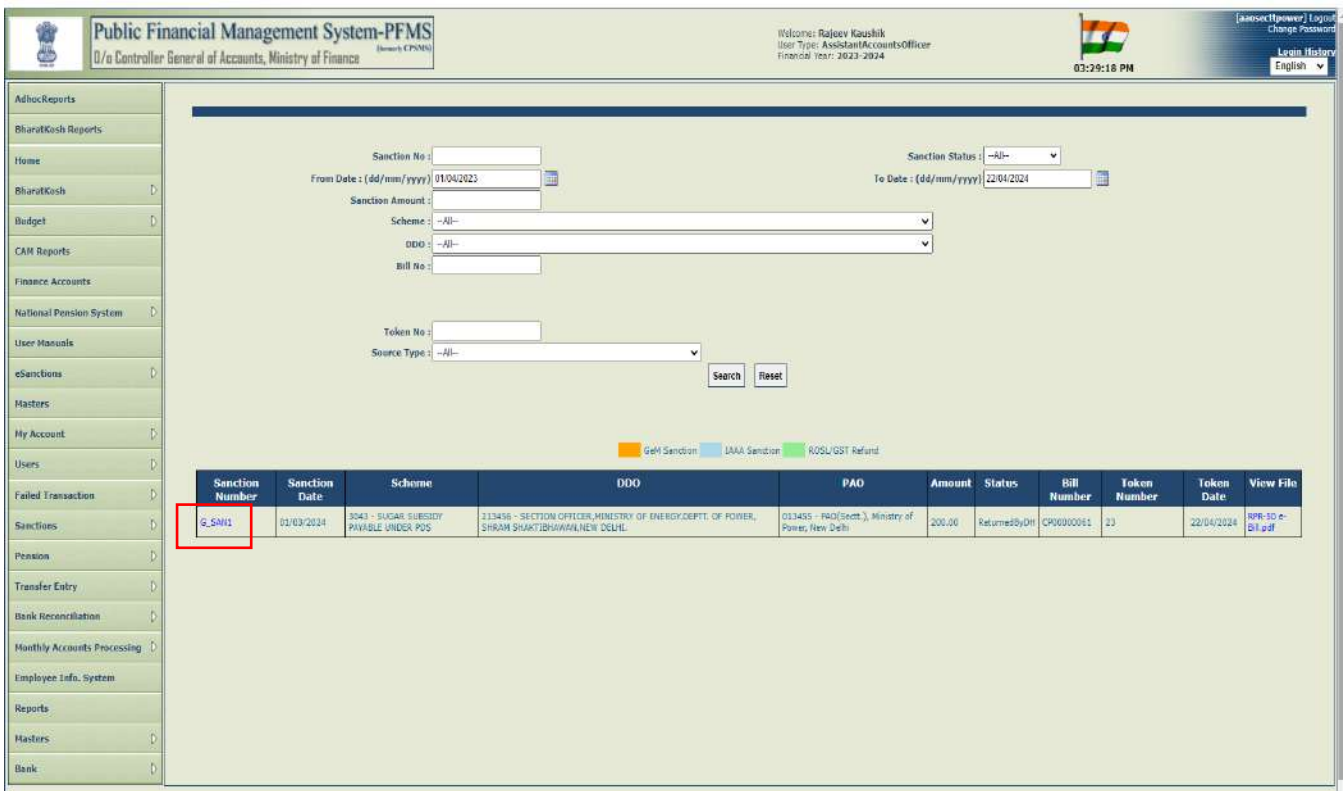
User Manual of Bill Return Reasons

- Login with AAO and follow the below path for passing/returning the bill by AAO.

Sanctions - > Pass Bills



- Search the sanction through the parameters defined on the interface.
- Click on the Sanction no. hyperlink.



User Manual of Bill Return Reasons

- Click on '**Click here to see remarks by DH**' hyperlink to view the remarks of DH in a popup.
- Click on '**Forward To PAO (Return)**' button to return the sanction to PAO.

Controller: UIR-POWER
 Sanction Number: 0_14N1
 Sanction Type: Expenditure (DDO S4)
 EFD Number: 0FD1
 Scheme: 3043-SUGAR SUBSIDY PAYABLE UNDER PDS
 DDO: 213456-SECTION OFFICER, MINISTRY OF ENERGY&PT, OF POWER, SHRIAM SHAKTISHAWAN, NEW DELHI
 Remarks By DH: [Click here to see remarks by DH](#)
 North-East Expenditure
 Created By: pdpower
 Modified By: dloishok
 File uploaded: RPR-50 a-BI.pdf
 Sanction Status: ReturnedByDH
 Sanction Dates: 01/03/2024
 Sanction Amount: 200.00
 EFD Date: 01/03/2024
 PAO: 613493-PAO(Settl.), Ministry of Power New Delhi
 Created On: 22/04/2024 01:41:29 PM
 Modified On: 22/04/2024 03:04:05 PM

Grant	Department (For UT Grants Only)	Function Head	Object Head	Category	Amount	External PAO	Available Budget
679 - Ministry of Power		380101911000 - DEDUCT RECOVERIES OF OVERPAYMENTS	70 - DEDUCT RECOVERIES	5 - VOTED	200.00		102560

Bill Details:
 Bill Number: CPO300061
 Token Number: 25
 Bill Date: 22/04/2024
 Taken Date: 22/04/2024

Vendor Details
[Click Here to see Bill Certificate Checklist](#)

Forward To PAO (Pass) Forward To PAO (Return) Back

- Clicking on the button, return reasons popup will appear as shown in the below screenshot.
- After selecting the reasons, if sub reasons are available, select it from the drop down and check the check box given in the list.
- If '**Others**' will be checked, enter the any other reason apart from the available list.
- Click on '**Add Reasons**' button to add the reasons in the grid.
- Click on '**X**' link to remove the reasons.

Return Reasons

Select Reason: 4. Insufficient budget

4.1 Non-availability of budget provisions under the accounting head.
 4.2 Budget made available through re-appropriation is not in order
 4.3 Does not adhere to MEP/QEP cash management guidelines.
 4.4 Others

Return Bill Cancel Add Reasons

Reason Level 1	Reason Level 2	Reason Level 3	Other Remarks	Remove
2.TDS deduction not as per rules	2.1 TDS as per Income Tax is not made			X
2.TDS deduction not as per rules	2.2 TDS on GST is not made			X
2.TDS deduction not as per rules	2.3 Others		Test	X

User Manual of Bill Return Reasons


- Click on 'Return Bill' button for returning the bill with reasons.

Return Reasons


Select Reason :

Reason Level 1	Reason Level 2	Reason Level 3	Other Remarks	Remove
2.TDS deduction not as per rules	2.1 TDS as per Income Tax is not made			X
2.TDS deduction not as per rules	2.2 TDS on GST is not made			X
2.TDS deduction not as per rules	2.3 Others		Test	X
4.Insufficient budget	4.1 Non-availability of budget provisions under the accounting head.			X
4.Insufficient budget	4.2 Budget made available through re-appropriation is not in order			X

- After successfully returning of the bill, success message 'Bill has been returned to PAO successfully' as shown in the below screenshot will appear on screen.

**Public Financial Management System-PFMS**
(formerly CPMS)
D/o Controller General of Accounts, Ministry of Finance

Welcome: Rajeev Kaushik
User Type: AssistantAccountsOfficer
Financial Year: 2023-2024


03:31:00 PM

Logout
Change Password
Login History
English

- Adhoc Reports
- BharatKesh Reports
- Home
- BharatKesh
- Budget
- CAM Reports
- Finance Accounts
- National Pension System
- User Manuals
- eSanctions
- Masters
- My Account
- Users
- Failed Transaction
- Sanctions
- Pension
- Transfer Entry
- Bank Reconciliation
- Monthly Accounts Processing
- Employee Info. System
- Reports
- Masters
- Bank

Sanction No :

Sanction Status :

From Date : (dd/mm/yyyy)

To Date : (dd/mm/yyyy)

Sanction Amount :

Scheme :

DDO :

Bill No :

Token No :

Source Type :

Bill has been returned to PAO successfully.

■ IeM Sanction

■ JAAA Sanction

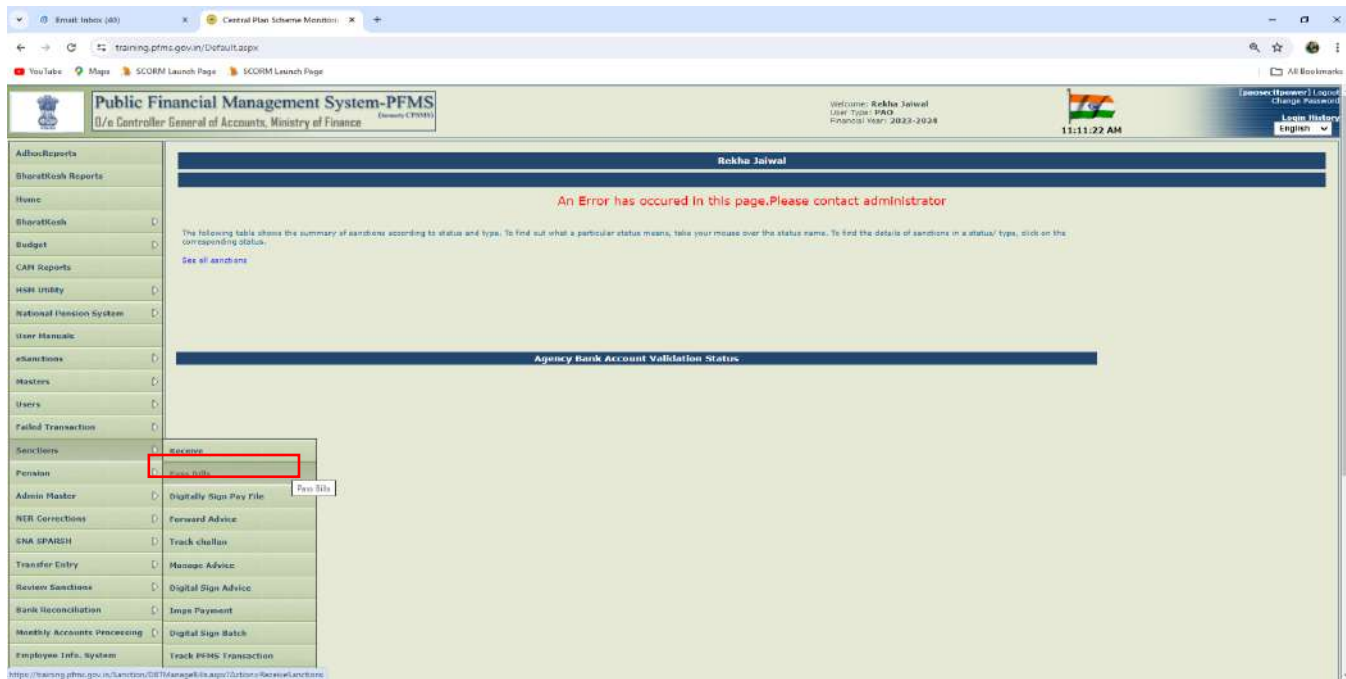
■ ROSI/GST Refund

No Record Found

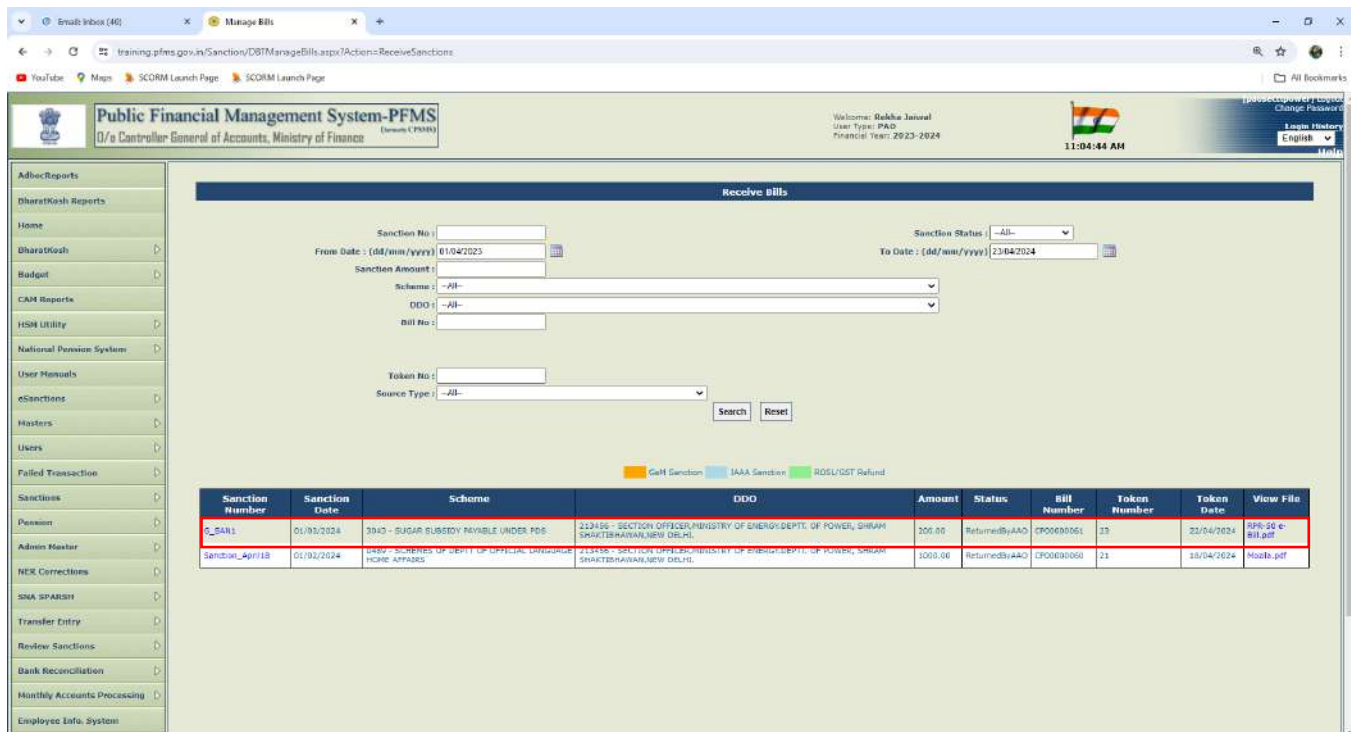
User Manual of Bill Return Reasons

- Login with PAO and follow the below path for passing/returning the bill by PAO.

Sanctions - > Pass Bills



- Search the sanction through the parameters defined on the interface.
- Click on the Sanction no. hyperlink.



User Manual of Bill Return Reasons

- Click on the Sanction no. hyperlink.
- Click on 'Click here to see remarks by AAO' hyperlink.

Sanction Details

Sanction Status: ReturnedByAAO
 Sanction Date: 01/03/2024
 Sanction Amount: 300.00
 EFD Date: 01/03/2024
 PAO: 013402-PAO(Sect.), Ministry of Power, New Delhi

Remarks By AAO: [Click here to see remarks by AAO](#)

Created On: 22/04/2024 01:41:25 PM
 Modified On: 22/04/2024 03:50:57 PM

Grant	Department (For UT Grants Only)	Function Head	Object Head	Category	Amount	External PAO	Available Budget
079 - Ministry of Power		2801019110001 - DEDUCT RECOVERIES OF OVERPAYMENTS	70 - DEDUCT RECOVERIES	5 - VOTED	300.00		192350

Bill Details:
 Bill Number: CP0300061
 Token Number: 23
 Bill Date: 22/04/2024
 Token Date: 22/04/2024

Vendor Details:
[Click here to see Bill Certificate Checklist](#)

SNo.	Return Reasons
1	2.1 TDS as per Income Tax is not made
2	2.2 TDS on GST is not made
3	2.3 Others (Text)
4	4.1 Non-availability of budget provisions under the accounting head.
5	4.2 Budget made available through re-appropriation is not in order
6	7.1.1 Increment certificate is not signed by Head of Office
7	7.1.2 LPC along with joining order is not enclosed.

OK

- Click on 'Return Bill To DDO' button to return the sanction to DDO.

Account Details:

Grant	Department (For UT Grants Only)	Function Head	Object Head	Category	Amount	External PAO	Available Budget
079 - Ministry of Power		2801019110001 - DEDUCT RECOVERIES OF OVERPAYMENTS	70 - DEDUCT RECOVERIES	5 - VOTED	300.00		192350

Bill Details:
 Bill Number: CP0300061
 Token Number: 23
 Bill Date: 22/04/2024
 Token Date: 22/04/2024

Vendor Details:
[Click here to see Bill Certificate Checklist](#)

Physically Vested Bill Processed under relaxation of RPR [I undertake the responsibility to check the physical bill against the bill processed under relaxation of RPR once it is received in PAO.]

Buttons:

User Manual of Bill Return Reasons

- Clicking on the button, return reasons popup will appear as shown in the below screenshot.
- After selecting the reasons, if sub reasons are available, select it from the drop down and check the check box given in the list.
- If 'Others' will be checked, enter the any other reason apart from the available list.
- Click on 'Add Reasons' button to add the reasons in the grid.
- Click on 'X' link to remove the reasons.

Return Reasons

Select Reason : * 7.Incomplete documents/certificate

Select Sub Reason : * 7.1. Pay and Allowances

7.1.1 Increment certificate is not signed by Head of Office

7.1.2 LPC along with joining order is not enclosed.

7.1.3 Appointment order/posting order is not enclosed in first salary of new joinee.

7.1.4 Promotion/NFU/Pay fixation orders is not attached with bill.

7.1.5 Copies of original invoices, cash memo, requisite self-certificates etc. are not enclosed.

7.1.6 Sanction order for Leave Encashment is not enclosed.

7.1.7 Certificate that necessary entries made in Service Book is not enclosed.

7.1.8 PRAN is not indicated in NPS first salary bill

7.1.9 Not supported by absentee statement.

7.1.10 Others

Return Bill Cancel Add Reasons

Reason Level 1	Reason Level 2	Reason Level 3	Other Remarks	Remove
2.TDS deduction not as per rules	2.1 TDS as per Income Tax is not made			X
2.TDS deduction not as per rules	2.2 TDS on GST is not made			X
2.TDS deduction not as per rules	2.3 Others		Test	X
4.Insufficient budget	4.1 Non-availability of budget provisions under the accounting head.			X
4.Insufficient budget	4.2 Budget made available through re-appropriation is not in order			X

- Click on 'Return Bill' button for returning the bill with reasons.

Return Reasons

Select Reason : * 7.Incomplete documents/certificate

Select Sub Reason : * 7.1. Pay and Allowances

7.1.1 Increment certificate is not signed by Head of Office

7.1.2 LPC along with joining order is not enclosed.

7.1.3 Appointment order/posting order is not enclosed in first salary of new joinee.

7.1.4 Promotion/NFU/Pay fixation orders is not attached with bill.

7.1.5 Copies of original invoices, cash memo, requisite self-certificates etc. are not enclosed.

7.1.6 Sanction order for Leave Encashment is not enclosed.

7.1.7 Certificate that necessary entries made in Service Book is not enclosed.

7.1.8 PRAN is not indicated in NPS first salary bill

7.1.9 Not supported by absentee statement.

7.1.10 Others

Return Bill Cancel Add Reasons

Reason Level 1	Reason Level 2	Reason Level 3	Other Remarks	Remove
2.TDS deduction not as per rules	2.1 TDS as per Income Tax is not made			X
2.TDS deduction not as per rules	2.2 TDS on GST is not made			X
2.TDS deduction not as per rules	2.3 Others		Test	X
4.Insufficient budget	4.1 Non-availability of budget provisions under the accounting head.			X
4.Insufficient budget	4.2 Budget made available through re-appropriation is not in order			X

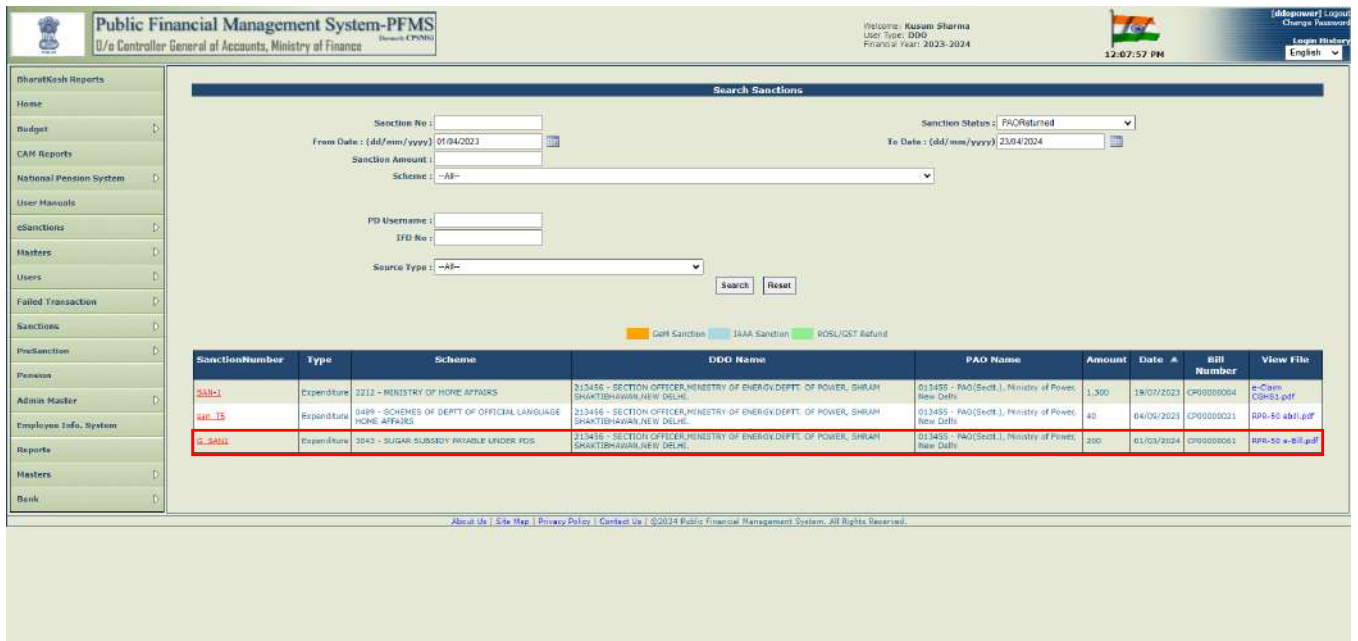
User Manual of Bill Return Reasons

- After successfully returning of the bill, success message 'Bill has been returned to DDO successfully' as shown in the below screenshot will appear on the screen.



The screenshot displays the 'Bill Return' interface. On the left is a navigation menu with options like BharatKosh, Budget, CAM Reports, etc. The main area shows 'Sanction Type: Expenditure (DDO Bill)' and 'Sanction Amount: 200.00'. It includes fields for TFD Number, Scheme, DDO, and PAO. A table under 'Account Details' lists the Grant (679 - Ministry of Power), Department (For UT Grants Only), Function Head, Object Head, Category, Amount, External PAO, and Available Budget. Below this, 'Bill Details' shows Bill Number (CP0000061) and Token Number (23). A red box highlights the message: 'Bill has been returned to DDO successfully.' There are also radio buttons for 'Physically Verified' and 'Bill Processed under relaxation of RFR'.

- Bill returned by DDO will be displayed under search sanction interface as shown in the below screenshot.



The screenshot shows the 'Public Financial Management System-PFMS' search interface. The header includes the system name and user information (Kusum Sharma, User Type: DDO, Financial Year: 2023-2024). The 'Search Sanctions' section has filters for Sanction No., From Date (01/04/2023), To Date (23/04/2024), Sanction Status (PAOReturned), Sanction Amount, Scheme, PD Username, TFD No., and Source Type. Below the search filters, a table displays the search results. The table has columns for SanctionNumber, Type, Scheme, DDO Name, PAO Name, Amount, Date, Bill Number, and View File. The row with SanctionNumber 'CP0000061' is highlighted in red, indicating it is a 'Bill Returned' sanction.

SanctionNumber	Type	Scheme	DDO Name	PAO Name	Amount	Date	Bill Number	View File
201C1	Expenditure	2212 - MINISTRY OF HOME AFFAIRS	213456 - SECTION OFFICER,MINISTRY OF ENERGY DEPTT. OF POWER, SHRIAM SHAKTIBHAVAN,NEW DELHI.	013455 - PAO(Sectt.), Ministry of Power, New Delhi	1,300	19/07/2023	CP0000004	e-Claim - CP0000004.pdf
441_15	Expenditure	0499 - SCHEMES OF DEPT OF OFFICIAL LANGUAGE HOME AFFAIRS	213456 - SECTION OFFICER,MINISTRY OF ENERGY DEPTT. OF POWER, SHRIAM SHAKTIBHAVAN,NEW DELHI.	013455 - PAO(Sectt.), Ministry of Power, New Delhi	40	04/09/2023	CP0000021	499-50 sbil.pdf
CP0000061	Expenditure	3043 - SUGAR SUBSIDY PAYABLE UNDER PDS	213456 - SECTION OFFICER,MINISTRY OF ENERGY DEPTT. OF POWER, SHRIAM SHAKTIBHAVAN,NEW DELHI.	013455 - PAO(Sectt.), Ministry of Power, New Delhi	200	01/03/2024	CP0000061	RFR-50 e-Bil.pdf

D. RETURN FLOW IN E-BILL

- After generation of the bill by DDO, bill will land at DH of PAO in e-Bill.
- DH will login and follow the below path for searching the sanction

eSanctions - > Manage eSanctions

The screenshot shows the 'Manage eSanctions' form in the PFMS. The form is titled 'Search eSanctions' and contains the following fields and options:

- Sanction No.: [Text Input]
- From Date: (dd/mm/yyyy) 01/04/2023
- To Date: (dd/mm/yyyy) 23/04/2024
- Sanction Amount: [Text Input]
- Scheme: [Dropdown Menu]
- DDO: [Dropdown Menu]
- Bill No.: [Text Input]
- Sanction Status: [Dropdown Menu]
- Token No.: [Text Input]
- Source Type: [Dropdown Menu]
- Buttons: Search, Reset
- Legend: GEF Sanction (Orange), JAAA Sanction (Blue), BGL/GST Refund (Green)

- Search the sanction through the parameters defined on the interface i.e. Sanction no., From Date, To Date etc.
- Click on the Sanction no. hyperlink.

The screenshot shows the search results for eSanctions. The search criteria are Sanction No: sanction23, From Date: 29/04/2023, and To Date: 30/04/2024. The results table is as follows:

SanctionNumber	Type	Scheme	DDO Name	Bill Type Description	PAO Name	Amount	Date	Current Status	Bill Number	Token Number	Token Date
sanction23	Transfer	2212 - MISBSTRY OF HOME AFFAIRS	227785 - Under Secretary, Ministry of Home Affairs/Proper/Seetj	SPR - 34A Grants in aid Bill	C22734 - ASD (Sech.), New Delhi	1069.00	01/02/2024	DigitallySignedByDDO	CP000002151	138	29/04/2024

User Manual of Bill Return Reasons

- Select the AAO name from the drop down of 'Forward To'.
- Check the certification mentioned on the interface as shown in the below screenshot.
- Click on 'Forward To AAO (Return)' button to return the sanction to AAO.

The screenshot displays the PFMS Bill Return interface. The 'Account Details' table is as follows:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
049 - Ministry of Home Affairs	3602081041506 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	S - VOTED	1000.00	223804	View EAsset Details

The 'Bill Details' section shows:

- Bill Number: CP0000261
- Token Number: 138
- Bill Date: 29/04/2024
- Token Date: 29/04/2024

The 'Agency Details' table is as follows:

Sr.No	Agency Name	City	District	State	Country	Gross Amount	Deduction Amount	Net Amount	Payee Remarks	SLS Details	Account Head
1	Demo_pfms - DLIN0001954	Central	NEW DELHI	DELHI	INDIA	1,000	0	1,000		SLS Details	Account Head Details
Total						1000	0	1000			

The 'Cheque Details' table is as follows:

Cheque Favouring	Cheque Category	Amount	Not Payable Before
Demo_pfms	--Said--	1000	29/04/2024

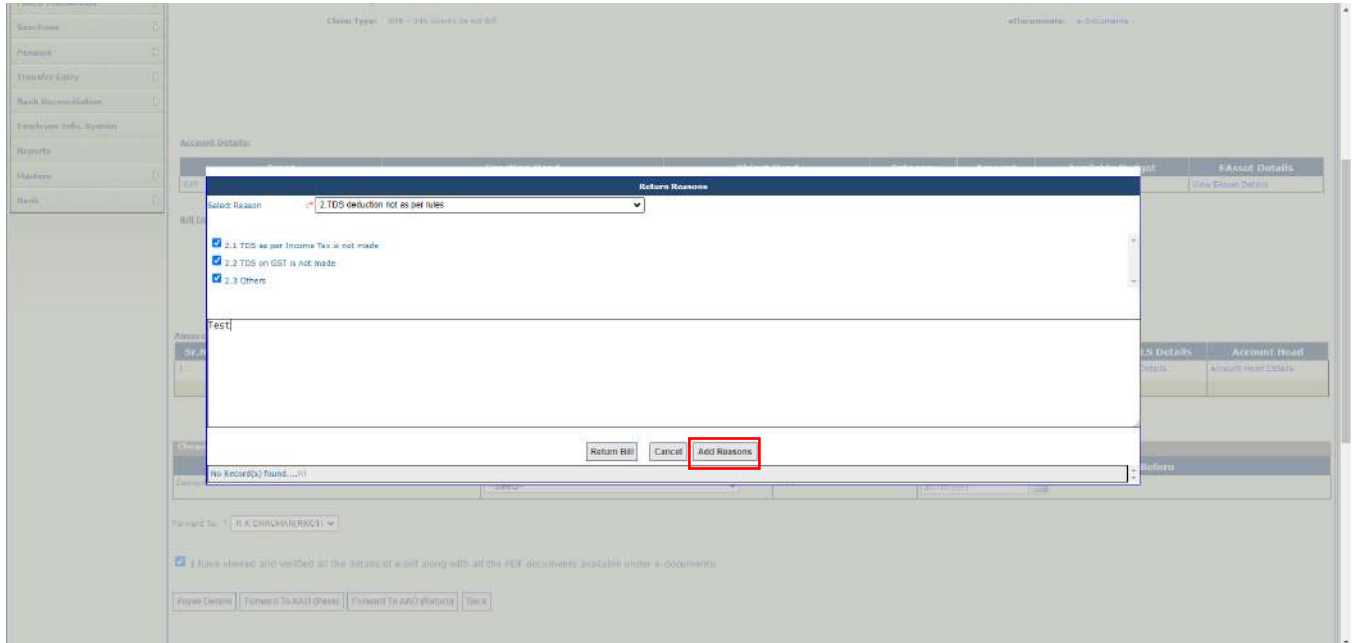
The 'Forward To' dropdown is set to 'R K CHAUHAN(RKCT)'. A checkbox is checked with the text: 'I have viewed and verified all the details of e-bill along with all the PDF documents available under e-documents.' At the bottom, there are buttons for 'Payee Details', 'Forward To AAO (Pass)', 'Forward To AAO (Return)', and 'Back'.

- System will prompt the user with the confirmation message on the screen.
- Click on 'OK' button.

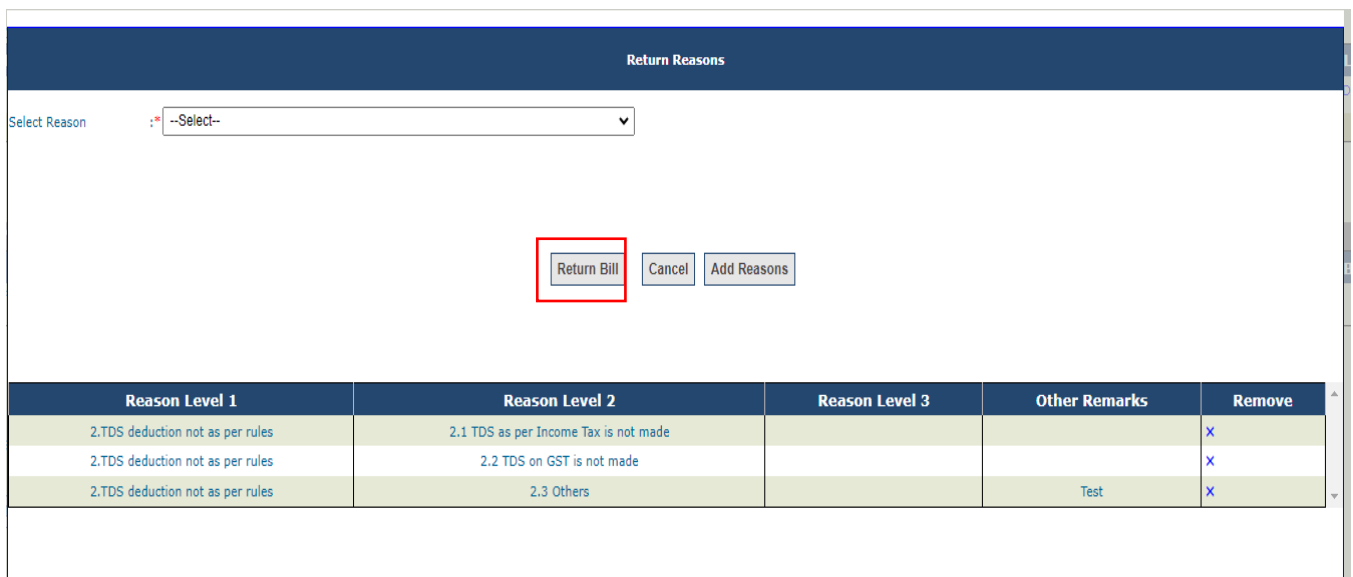
The screenshot shows the same PFMS Bill Return interface as above, but with a confirmation dialog box overlaid. The dialog box contains the text: 'training pfms.gov.in says Are you confirm you want to forward return order to AAO?'. There are two buttons in the dialog: 'OK' (highlighted with a red box) and 'Cancel'.

User Manual of Bill Return Reasons

- Clicking on the button, return reasons popup will appear as shown in the below screenshot.
- After selecting the reasons, if sub reasons are available, select it from the drop down and check the check box given in the list.
- If 'Others' will be checked, enter the any other reason apart from the available list.
- Click on '**ADD Reasons**' button to add the reasons in a grid.
- Click on '**X**' link to remove the reasons.



- Click on '**Return Bill**' button to returning the bill with reasons.



User Manual of Bill Return Reasons

- After successfully returning of the bill success message **'Returned by DH For DSC'** will be displayed on the interface shown in the below screenshot.
- On returning by DH, return order will be generated in the PDF format and it will be available for digital signature.

ReturnedByDHForDSC

SanctionNumber	Type	Scheme	DDO Name	Bill Type Description	PAO Name	Amount	Date	Current Status	Bill Number	Token Number	Token Date
Sanction_Mukada_24	Expenditure	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sect.)	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sect.)	RPR-14 TA-LTC	622744 - PAO (Sect.), New Delhi	776.00	03/04/2023	DigitalySignedByDDO	CP00000617	30	23/08/2023
Sanction_37Transf1	Expenditure	3970 - MAJ Central Rtdal Agency	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sect.)	RPR-37 Short Term Advance (TA on Transfer)	622744 - PAO (Sect.), New Delhi	300.00	31/08/2023	DigitalySignedByDDO	CP00000660	31	31/08/2023
Sanction_37Transf101	Expenditure	3970 - MAJ Central Rtdal Agency	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sect.)	RPR-37 Short Term Advance (TA on Transfer)	622744 - PAO (Sect.), New Delhi	300.00	31/08/2023	DigitalySignedByDDO	CP00000670	32	31/08/2023
Sanction_37Transf102	Expenditure	3970 - MAJ Central Rtdal Agency	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sect.)	RPR-37 Short Term Advance (TA on Transfer)	622744 - PAO (Sect.), New Delhi	300.00	31/08/2023	DigitalySignedByDDO	CP00000671	33	01/09/2023
Sanction_37Transf103	Expenditure	3970 - MAJ Central Rtdal Agency	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sect.)	RPR-37 Short Term Advance (TA on Transfer)	622744 - PAO (Sect.), New Delhi	300.00	31/08/2023	DigitalySignedByDDO	CP00000672	34	01/09/2023
Sanction_37Held101	Expenditure	2212 - MINISTRY OF HOME AFFAIRS	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sect.)	RPR-37 Short Term Advance (Medical)	622744 - PAO (Sect.), New Delhi	110.00	31/09/2023	DigitalySignedByDDO	CP00000690	56	12/08/2023
Sanction_37Held103	Expenditure	2212 - MINISTRY OF HOME AFFAIRS	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sect.)	RPR-37 Short Term Advance (Medical)	622744 - PAO (Sect.), New Delhi	110.00	12/09/2023	DigitalySignedByDDO	CP00000696	57	12/09/2023

- Search the sanction through the defined parameters as shown in the below screenshot.
- Click on sanction no. to view and digitally sign the return order.

SanctionNumber	Type	Scheme	DDO Name	Bill Type Description	PAO Name	Amount	Date	Current Status	Bill Number	Token Number	Token Date
Sanctions	Transfer	2212 - MINISTRY OF HOME AFFAIRS	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sect.)	RPR - 34A Grants In Aid Bill	622744 - PAO (Sect.), New Delhi	1000.00	01/02/2024	PendingDH+DSCReturnOrder	CP00000261	138	28/04/2024

User Manual of Bill Return Reasons

- Click on 'View File to be Digital Sign' button to view the return order.

The screenshot displays the 'Account Details' and 'Bill Details' sections of the system. The 'Account Details' table is as follows:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
648 - Ministry of Home Affairs	3402081041500 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	8 - VOTED	1000.00	223808	View Asset Details

The 'Bill Details' section shows:

- Bill Number: CP9000021
- Token Number: 138
- Bill Date: 29/04/2024
- Token Date: 29/04/2024

The 'Agency Details' table is as follows:

Sr.No	Agency Name	City	District	State	Country	Gross Amount	Deduction Amount	Net Amount	Payee Remarks	SLS Details	Account Head
1	Demio_ofms - DLIND0001904	Central	NEW DELHI	DELHI	INDIA	1,000	0	1,000		SLS Details	Account Head Details
Total						3000	0	1000			

At the bottom, there is a button labeled 'View File to be Digital Sign' which is highlighted with a red box.

- Return order will be opened in the PDF format.
- Return remarks selected by DH while returning the bill will be visible in the return order PDF as shown in the below screenshot.

The screenshot shows a PDF document titled 'e-Bill Return Order (RPR - 3AA Grants In Aid Bill)'. The document contains the following information:

Controller Code: 018 - HOME AFFAIRS PO Code: P00000021 - Perna
 RPO Code: 22745 - Under Secretary, Ministry of Home Affairs (Prsec/Sect.) PAO Code: 02244 - PAO (Sect.), New Delhi
 Home Affairs (Prsec/Sect.)

Token No: 138

S.Off No: CP9000021 for ₹1,000.00 (Rupees One Thousand only) is returned together with the reasons stated below with the request that you will kindly remedy the defect pointed out below re-submission and instruct your office to avoid similar errors or omissions in future.

Reasons of Return

S.No.	Reasons of Return	Details of specific reason	Sub Reasons
1	2.TDS deduction not as per rules	2.1 TDS as per Income Tax Act not made	-
2	2.TDS deduction not as per rules	2.3 TDS on GST & Not made	-
3	2.TDS deduction not as per rules	2.3 Other-Tax	-
4	4 Ineffective budget	4.1 Non-availability of budget provisions as per the accounting head	-
5	4 Ineffective budget	4.2 Budget made available through re-appropriation is not made	-
6	7 Incomplete documents/certificates	7.1 Pay and Allowances	7.1.1 Income certificate is not signed by Head of Office
7	7 Incomplete documents/certificates	7.1 Pay and Allowances	7.1.2 LFC along with billing order is not provided

I certify that
 I have viewed and verified all the details of a-bill along with the PDF Documents available under e-Documents.

Signature: _____
 Designation: DH

User Manual of Bill Return Reasons

- Click on 'Apply DSC' button to apply digitally sign the PDF.
- Confirmation message will be displayed on the screen 'Are you sure you want to apply DSC' as shown in the below screenshot.
- Click on 'OK' button.

The screenshot shows the PFMS application interface. A confirmation dialog box is displayed in the center, asking "Are you Sure you want to apply DSC?". The dialog has an "OK" button highlighted with a red box. Below the dialog, the "Apply DSC" button in the "Payee Details" section is also highlighted with a red box. The background shows the "Sanction Details" page with various tables and a sidebar menu.

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
040 - Ministry of Home Affairs	3602R1041001 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	5 - VOTED	1000.00	223808	View EAsset Details

Sr.No	Agency Name	City	District	State	Country	Gross Amount	Deduction Amount	Net Amount	Payee Remarks	SLS Details	Account Head Details
1	Demo_pfms - DLIN0001004	Central	NEW DELHI	DELHI	INDIA	1000	0	1000			
Total						1000	0	1000			

Payee Details: [View File to be Digital Sign](#) **Apply DSC** [Return to previous status](#) [Back](#)

- Click on 'OK' button.

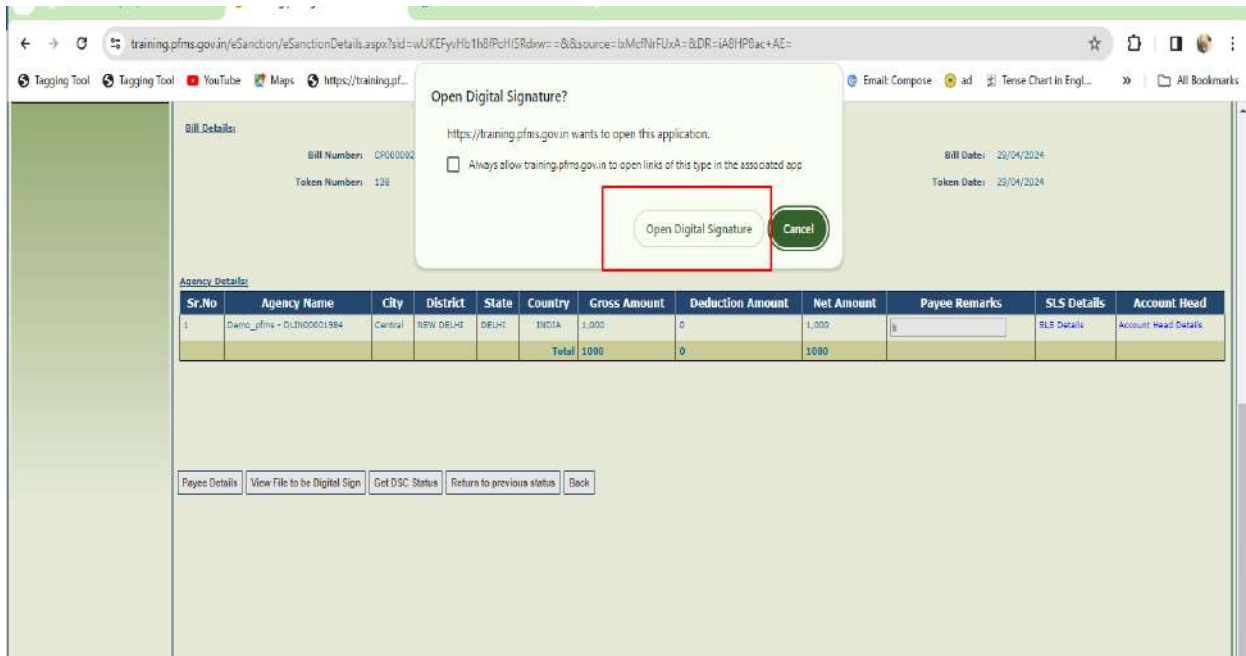
The screenshot shows the PFMS application interface. A confirmation dialog box is displayed in the center, asking "Please do not press reload or back button. Click on Get DSC Status button to check the current DSC status.". The dialog has an "OK" button highlighted with a red box. Below the dialog, the "Processing" status is displayed in red. The background shows the "Sanction Details" page with various tables and a sidebar menu.

Processing ...

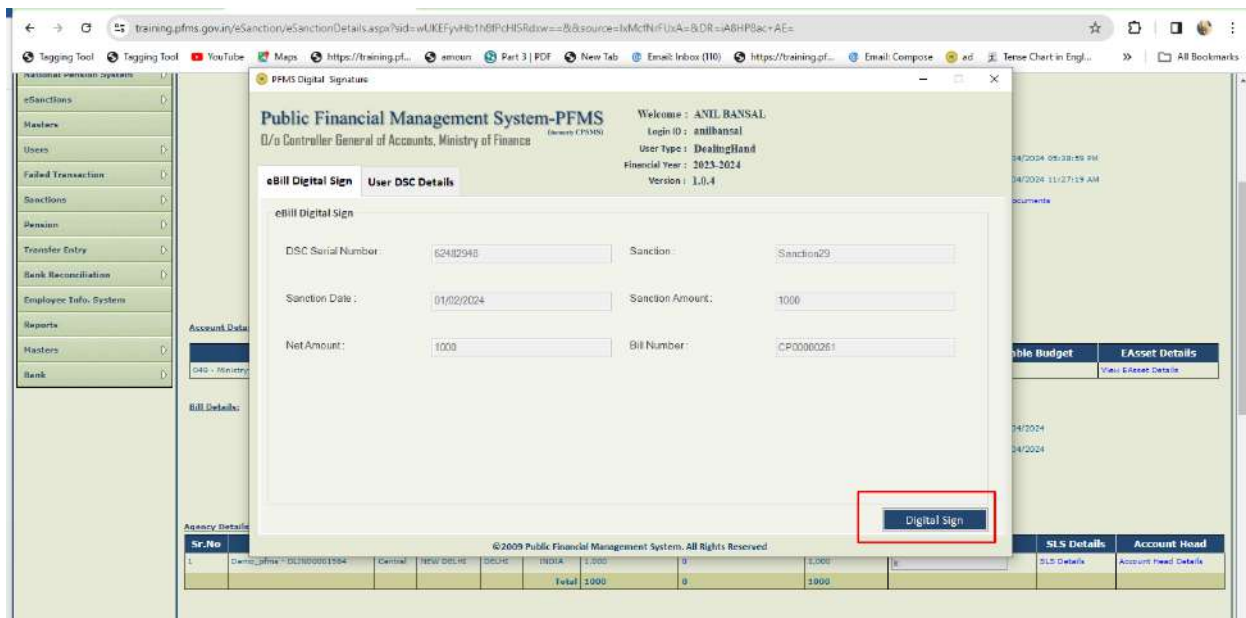
Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
040 - Ministry of Home Affairs	3602R1041001 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	5 - VOTED	1000.00	223808	View EAsset Details

User Manual of Bill Return Reasons

- Click on 'Open Digital Signature' button.



- Click on 'Digital Sign' button.



User Manual of Bill Return Reasons

- Click on 'OK' button.

The screenshot shows the PFMS Digital Signature interface. A dialog box titled "Caption" with the message "Digital Signature Certificate Applied Successfully" is displayed in the center. The "OK" button in the dialog box is highlighted with a red rectangle. The background interface includes a sidebar with navigation options like "Sanctions", "Pension", and "Reports". The main content area shows "eBill Digital Sign" details with fields for DSC Serial Number, Sanction, Sanction Date, and Net Amount. A "Digital Sign" button is visible at the bottom right of the main form.

- Click on 'Get Status' button.

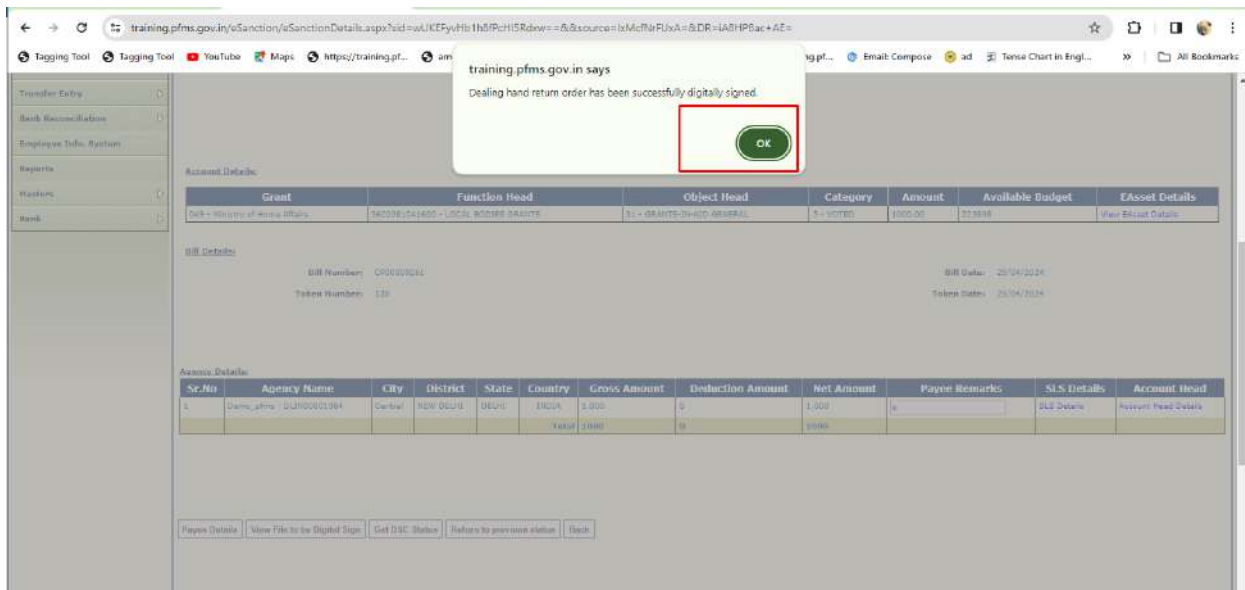
The screenshot shows the PFMS Bill Return interface. The "Get DSC Status" button is highlighted with a red rectangle. The interface displays various details including "Account Details" with a table of Grant, Function Head, Object Head, Category, Amount, Available Budget, and EAsset Details. Below this, "Bill Details" shows Bill Number, Token Number, and Bill Date. The "Agency Details" section includes a table with columns for Sr.No, Agency Name, City, District, State, Country, Gross Amount, Deduction Amount, Net Amount, Payee Remarks, SLS Details, and Account Head. At the bottom, there are buttons for "Payee Details", "View File to be Digital Sign", "Get DSC Status", "Return to previous status", and "Back".

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
049 - Ministry of Home Affairs	360281041690 - LOCAL BODIES GRANTS	21 - GRANTS BY-RED GENERAL	5 - VOTED	1000.00	222800	View Asset Details

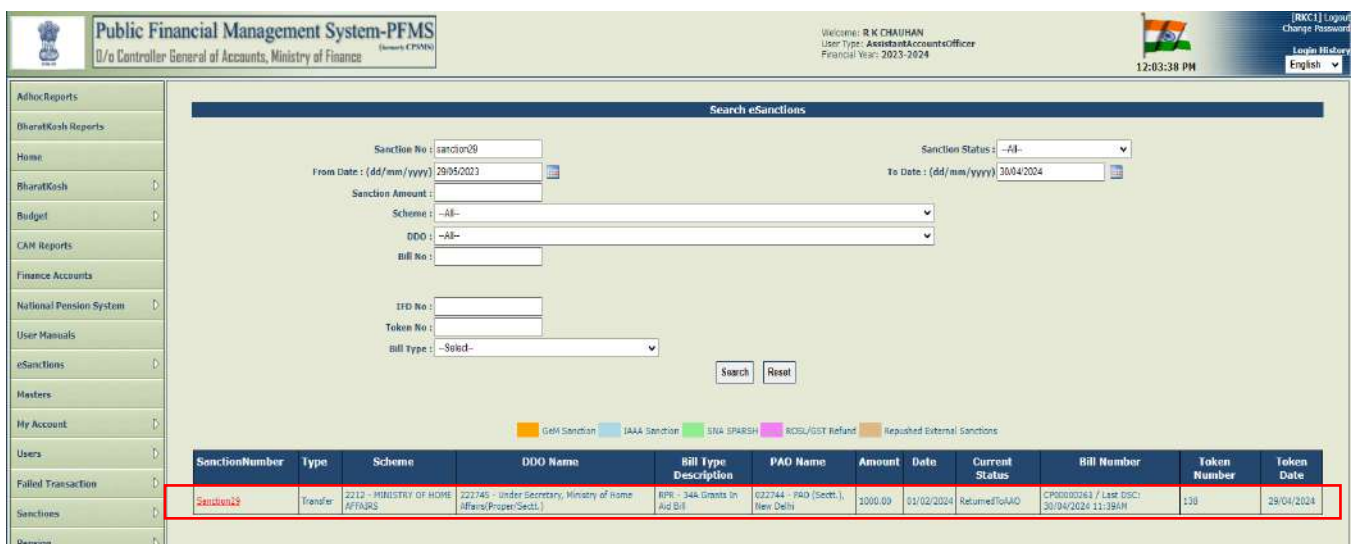
Sr.No	Agency Name	City	District	State	Country	Gross Amount	Deduction Amount	Net Amount	Payee Remarks	SLS Details	Account Head
1	Democ_gfms - DLIN00001364	Central	NEW DELHI	DELHI	INDIA	1000	0	1000		SLS Details	Account Head Details
						Total	0	1000			

User Manual of Bill Return Reasons

- After successfully digitally sign of the return order, success message will be displayed on the screen as shown in the below screenshot.
- Click on 'OK' button.
- After DSC of the return order sanction will be returned to AAO.



- Login with AAO and follow the below path.
eSanction -> Manage eSanctions
- Search the sanction through the parameters defined on the interface.
- Click on the Sanction no. hyperlink.



User Manual of Bill Return Reasons

- eSanction details screen will appear.
- Click on '**Click here to see remarks by DH**' to view the remarks selected by DH as shown in the below screenshot.

Public Financial Management System-PFMS
 D/o Controller General of Accounts, Ministry of Finance

Controller: 018-HOME AFFAIRS
 Sanction Number: Sanction29
 Sanction Type: Transfer (DDO Bill)
 IFD Number: Sanction29
 Scheme: 2212-MINISTRY OF HOME AFFAIRS
 DDO: 222745-Under Secretary, Ministry of Home Affairs(Proper/Secd.)
 Remarks By DH: [Click here to see remarks by DH](#)

Sanction Status: Returned(EAAD)
 Sanction Date: 01/02/2024
 Sanction Amount: 1000.00
 IFD Date: 01/02/2024
 PAO: 022764-PAO (Secd.), New Delhi

Created By: prerna_mailer1
 Modified By: arbhansal
 Claim Type: RFR - 344 Grants In Aid Bill

Created On: 29/04/2024 09:34:59 PM
 Modified On: 30/04/2024 11:39:13 AM
 eDocuments: e-Documents

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
049 - Ministry of Home Affairs	3002981041900 - LOCAL BODIES GRANTS	01 - GRANTS-IN-AID GENERAL	0 - VOTED	1000.00	221499	View EAsset Details

Bill Details:
 Bill Number: CP00000261
 Token Number: 138
 Bill Date: 29/04/2024
 Token Date: 29/04/2024

- Click on '**OK**' button.

DDO: 222745-Under Secretary, Ministry of Home Affairs(Proper/Secd.)
 Remarks By DH: [Click here to see remarks by DH](#)

SNo.	Return Reasons
1	2.1 TDS as per Income Tax is not made
2	2.2 TDS on GST is not made
3	2.3 Others (Test)

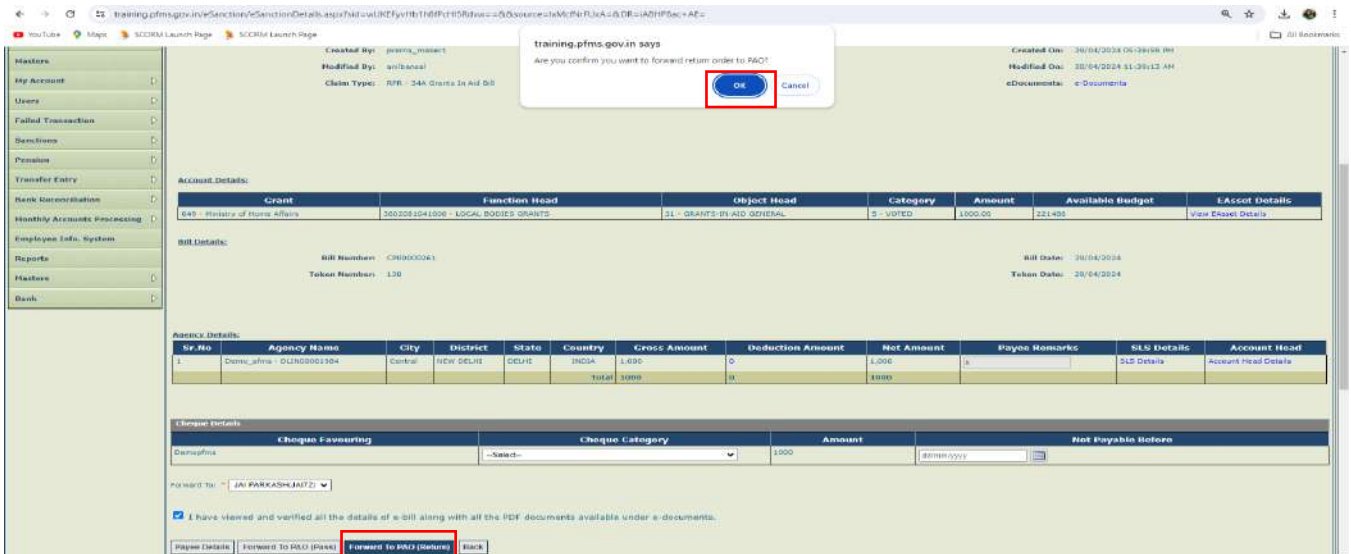
OK

User Manual of Bill Return Reasons

- Select the AAO name from the drop down of 'Forward To'.
- Click the certification mentioned on the interface as shown in the below screenshot.
- Click on 'Forward To PAO (Return)' button to return the sanction to PAO.
- Clicking on the button, Return reasons popup will appear as shown in the below screenshot.



- System will prompt the user with the confirmation message on the screen.
- Click on 'OK' button.



User Manual of Bill Return Reasons

- Clicking on the button, return reasons popup will appear as shown in the below screenshot.
- After selecting the reasons, if sub reasons are available, select it from the drop down and check the check box given in the list.
- If 'Others' will be checked, enter the any other reason apart from the available list.
- Click on 'Add Reasons' button to add the reasons in the grid.
- Click on 'X' link to remove the reasons.

Return Reasons

Select Reason : * 4.Insufficient budget

4.1 Non-availability of budget provisions under the accounting head.
 4.2 Budget made available through re-appropriation is not in order
 4.3 Does not adhere to MEP/QEP cash management guidelines.
 4.4 Others

Reason Level 1	Reason Level 2	Reason Level 3	Other Remarks	Remove
2.TDS deduction not as per rules	2.1 TDS as per Income Tax is not made			X
2.TDS deduction not as per rules	2.2 TDS on GST is not made			X
2.TDS deduction not as per rules	2.3 Others		Test	X

- Click on 'Return Bill' button for returning the bill with reasons.

Return Reasons

Select Reason : * --Select--

Reason Level 1	Reason Level 2	Reason Level 3	Other Remarks	Remove
2.TDS deduction not as per rules	2.1 TDS as per Income Tax is not made			X
2.TDS deduction not as per rules	2.2 TDS on GST is not made			X
2.TDS deduction not as per rules	2.3 Others		Test	X
4.Insufficient budget	4.1 Non-availability of budget provisions under the accounting head.			X
4.Insufficient budget	4.2 Budget made available through re-appropriation is not in order			X

User Manual of Bill Return Reasons

- After successfully returning the bill, success message 'Returned by AAO For DSC' will be displayed on the interface shown in the below screenshot.
- On returning by AAO, return order will be generated in the PDF format and it will be available for digital signature.

ReturnedByAAOForDSC

SanctionNumber	Type	Scheme	DDO Name	Bill Type Description	PAO Name	Amount	Date	Current Status	Bill Number	Token Number	Token Date
san_9995364	Transfer		222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPE - 344 Grants In Aid Bill	022744 - PAO (Sectt.), New Delhi	300.00	04/09/2023	PendingAAOtoCustomOrder	CP0000091	42	04/09/2023
san_48ee	Expenditure		222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPE-48 Other Personal Claims (Newspaper Expenses)	022744 - PAO (Sectt.), New Delhi	890.00	26/10/2023	ForwardedtoPAO	CP00000100	91	26/10/2023
san_16ff	Transfer		222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPE - 344 Grants In Aid Bill	022744 - PAO (Sectt.), New Delhi	830.00	18/10/2023	ForwardedtoPAO	CP00000158	85	18/10/2023
san_48df	Expenditure		222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPE-48 Other Personal Claims (Newspaper Expenses)	022744 - PAO (Sectt.), New Delhi	580.00	26/10/2023	ForwardedtoPAO	CP00000145	88	26/10/2023
sanction_2676dt	Expenditure		222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPE-48 Other Personal Claims (Newspaper Expenses)	022744 - PAO (Sectt.), New Delhi	1000.00	26/10/2023	DSCBatchGenerated	CP00000144	86	26/10/2023
sanction_2676dt	Expenditure		222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPE-48 Other Personal Claims (Newspaper Expenses)	022744 - PAO (Sectt.), New Delhi	1300.00	26/10/2023	DSCBatchGenerated	CP00000149	90	26/10/2023
sanction_2676dt	Expenditure		222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPE-48 Other Personal Claims (Newspaper Expenses)	022744 - PAO (Sectt.), New Delhi	1500.00	26/10/2023	DSCBatchGenerated	CP00000148	89	26/10/2023
san_48h	Expenditure		222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPE-48 Other Personal Claims (Newspaper Expenses)	022744 - PAO (Sectt.), New Delhi	5000.00	26/10/2023	DSCBatchGenerated	CP00000153	95	26/10/2023
san_48g	Expenditure		222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPE-48 Other Personal Claims (Newspaper Expenses)	022744 - PAO (Sectt.), New Delhi	600.00	26/10/2023	DSCBatchGenerated	CP00000152	93	26/10/2023

- Search the sanction through the defined parameters as shown in the below screenshot.
- Click on sanction no. to view and digitally sign the return order.

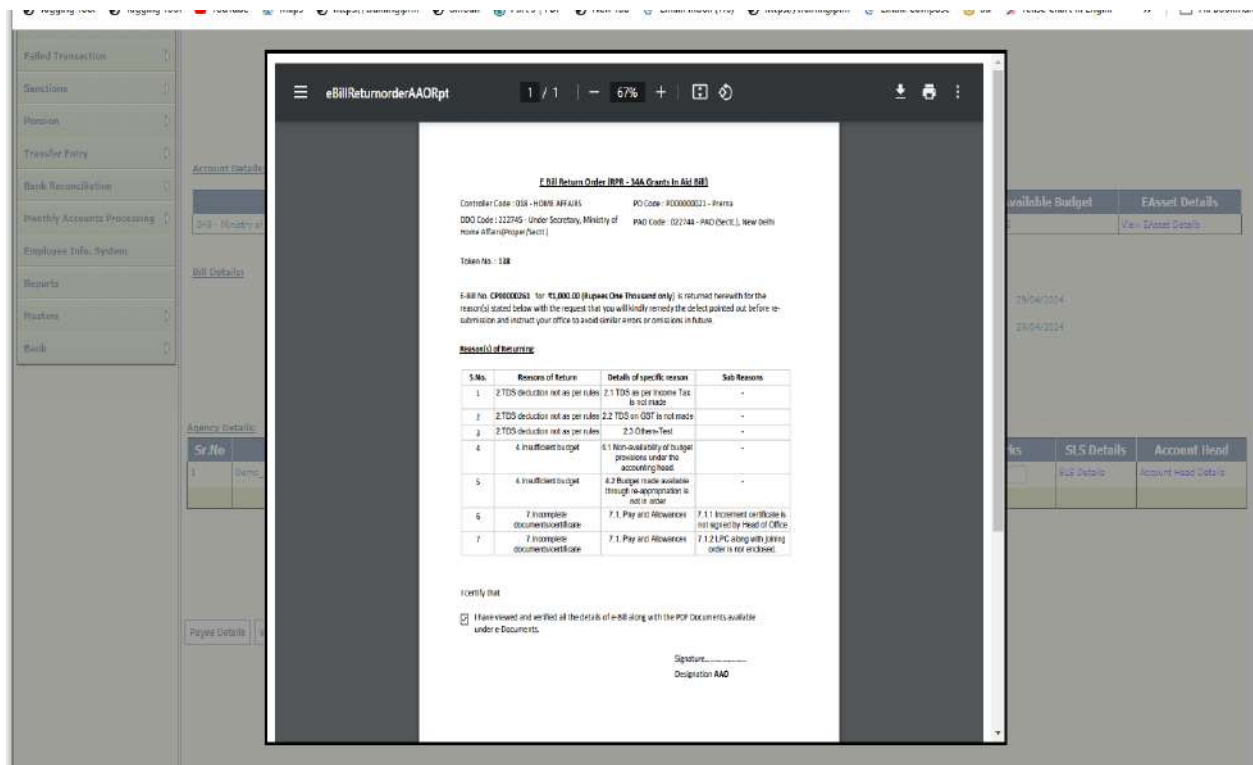
SanctionNumber	Type	Scheme	DDO Name	Bill Type Description	PAO Name	Amount	Date	Current Status	Bill Number	Token Number	Token Date
san_9995364	Transfer	2212 - MINISTRY OF HOME AFFAIRS	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPE - 344 Grants In Aid Bill	022744 - PAO (Sectt.), New Delhi	1800.00	03/02/2024	PendingAAOtoReturnOrder	CP00000261	138	28/04/2024

User Manual of Bill Return Reasons

- Click on 'View File to be Digital Sign' button to view the return order.

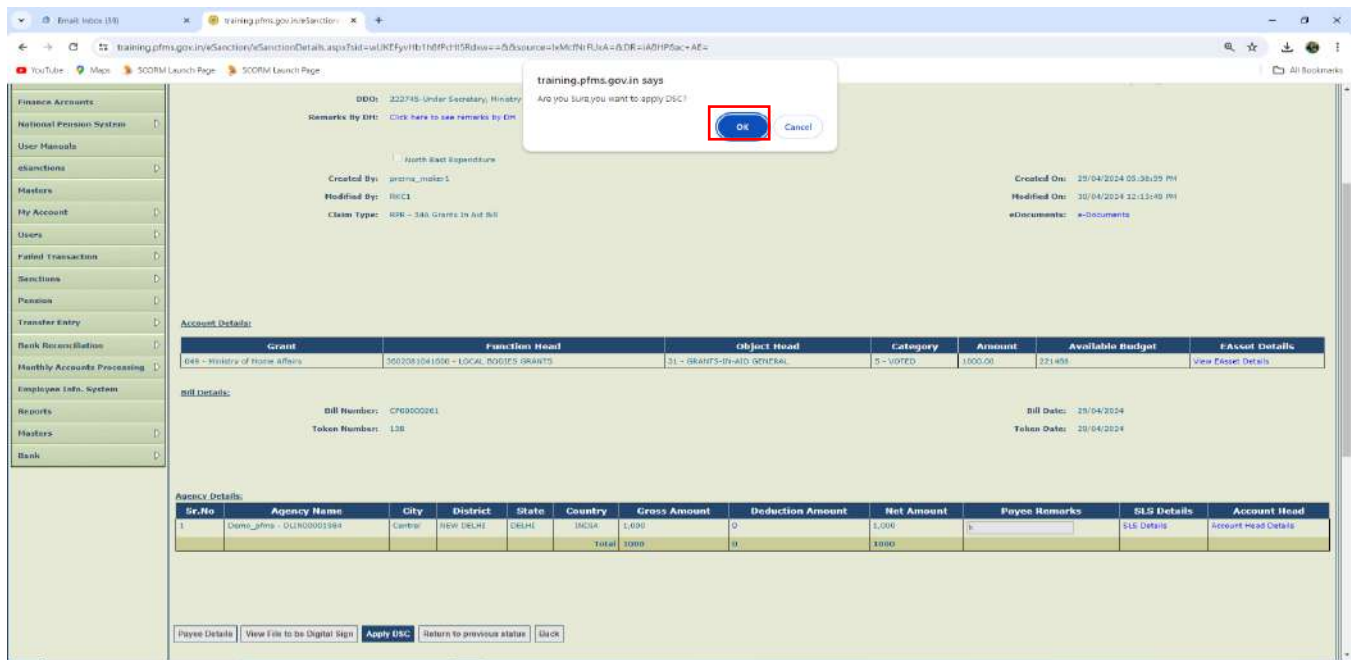


- Return order will be opened in the PDF format.
- Return remarks selected by AAO while returning will be visible in the PDF as shown in the below screenshot.

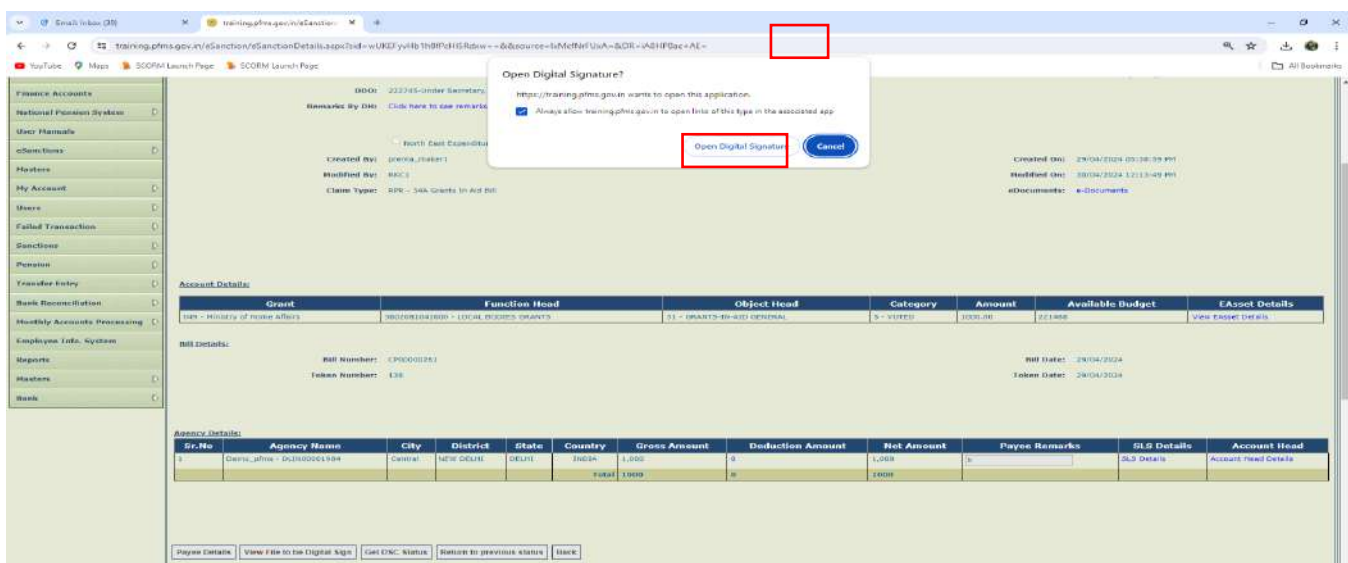


User Manual of Bill Return Reasons

- Click on 'Apply DSC' button to apply digitally sign the PDF.
- Confirmation message will be displayed on the screen 'Are you sure you want to apply DSC' as shown in the below screenshot.
- Click on 'OK' button.

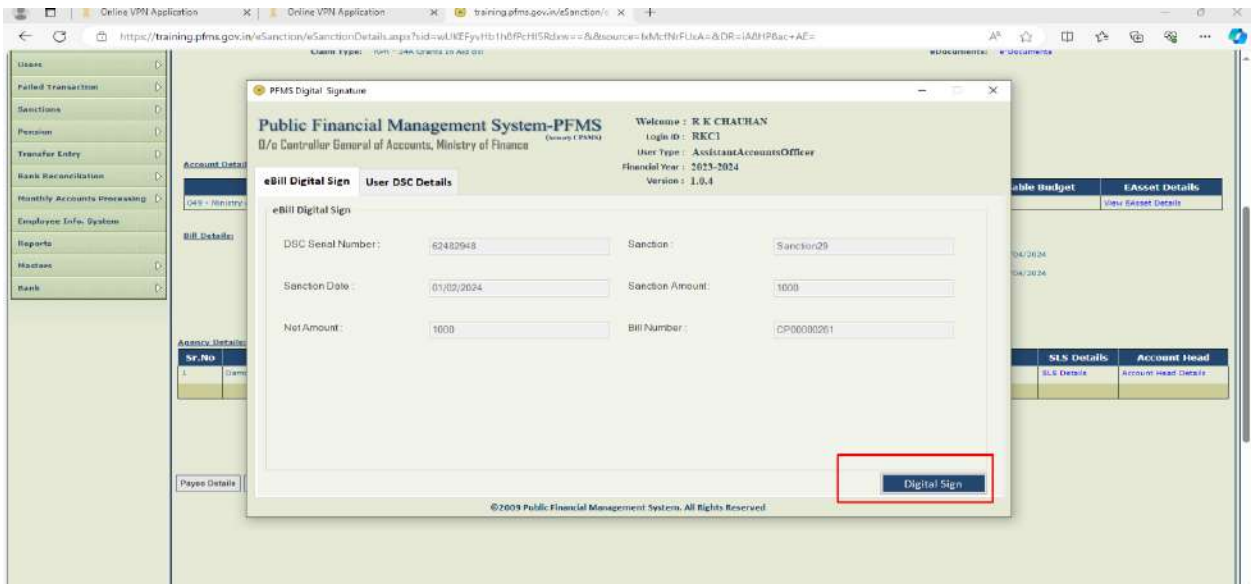


- Click on 'Open Digital Signature' button.

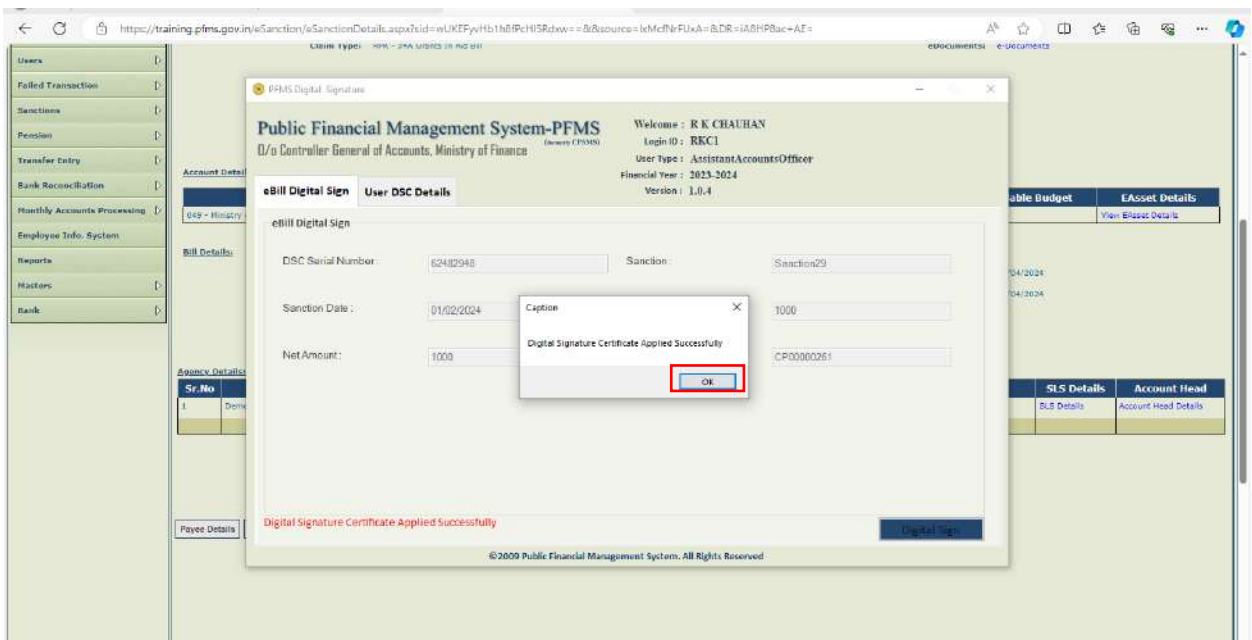


User Manual of Bill Return Reasons

- PFMS Digital Signature window will appear.
- Click on '**Digital Sign**' button.



- After successfully digitally signing of the return order, success message will be displayed on the screen as shown in the below screenshot.
- Click on '**OK**' button.
- After DSC of the return order sanction will be returned to PAO.



User Manual of Bill Return Reasons

- Click on 'Get DSC Status' button.

The screenshot shows the 'eSanctionDetails.aspx' page. The 'Account Details' table is as follows:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
045 - Ministry of Home Affairs	560081041600 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	5 - VOTED	1000.00	221488	View EAsset Details

The 'Bill Details' section shows:

Bill Number: CP60002161 Bill Date: 29/04/2024
Token Number: 138 Token Date: 29/04/2024

The 'Agency Details' table is as follows:

Sr.No	Agency Name	City	District	State	Country	Gross Amount	Deduction Amount	Net Amount	Payee Remarks	SLS Details	Account Head
1	Dense_pfm - DLIN00001904	Central	NEW DELHI	DELHI	INDIA	1,000	0	1,000	K	SLS Details	Account Head Details
Total						1000	0	1000			

At the bottom, the 'Get DSC Status' button is highlighted with a red box.

- Status message will be displayed on the screen as shown in the below screenshot.
- Click on 'OK' button.

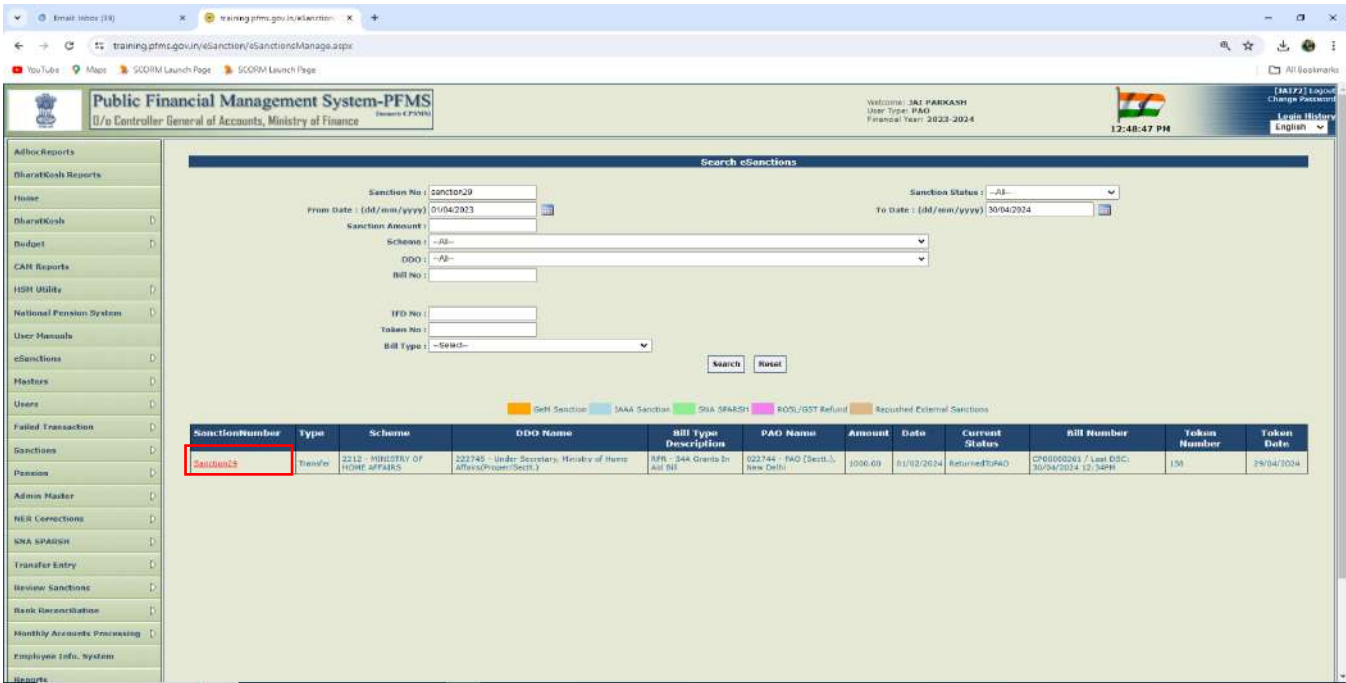
The screenshot shows the same page as above, but with a status message dialog box displayed. The message reads: "training.pfms.gov.in says AAO return order has been successfully digitally signed." The 'OK' button in the dialog is highlighted with a red box.

User Manual of Bill Return Reasons

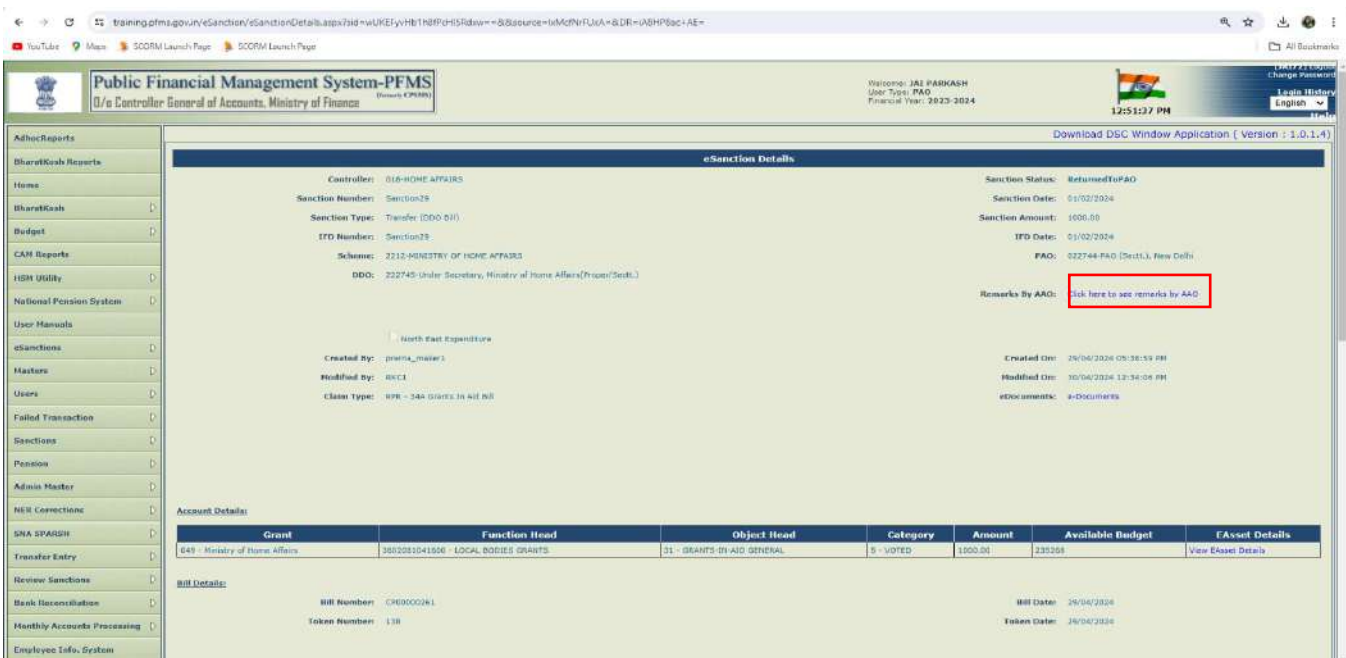
- Login with PAO and follow the below path for passing/returning the bill by AAO.

eSanctions - > Manage Sanctions

- Search the sanction through the parameters defined on the interface.
- Click on the Sanction no. hyperlink.



- Click on 'Click here to see remarks by AAO' hyperlink to view the remarks of AAO in a popup.



User Manual of Bill Return Reasons

- Click on 'OK' button.

SNo.	Return Reasons
1	2.1 TDS as per Income Tax is not made
2	2.2 TDS on GST is not made
3	2.3 Others (Test)
4	4.1 Non-availability of budget provisions under the accounting head.
5	4.2 Budget made available through re-appropriation is not in order

- Click the certification mentioned on the interface as shown in the below screenshot.
- Click on 'Return Bill To DDO' button to return the sanction to DDO.

- Masters
- Users
- Failed Transaction
- Sanctions
- Pension
- Admin Master
- NER Corrections
- SNA SPARSH
- Transfer Entry
- Review Sanctions
- Bank Reconciliation
- Monthly Accounts Processing
- Employee Info. System
- Reports
- Masters
- Bank
- Unspent Balance
- UC-CSS

Created By: premia_mailer1

Modified By: RKCL

Claim Type: RPR - 344 Grants In Aid Bill

Created On: 29/04/2024 05:38:39 PM

Modified On: 30/04/2024 12:34:06 PM

eDocuments: +Documents

Account Details:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
049 - Ministry of Home Affairs	360201041500 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	5 - VOTED	1000.00	235268	View EAsset Details

Bill Details:

Bill Number: CP00000261

Bill Date: 29/04/2024

Token Number: 138

Token Date: 29/04/2024

Agency Details:

Sr.No	Agency Name	City	District	State	Country	Gross Amount	Deduction Amount	Net Amount	Payee Remarks	SLS Details	Account Head
1	Demo_agency - DUJN0001984	Central	NEW DELHI	DELHI	INDIA	1,000	0	1,000		SLS Details	Account Head Details
Total						1000	0	1000			

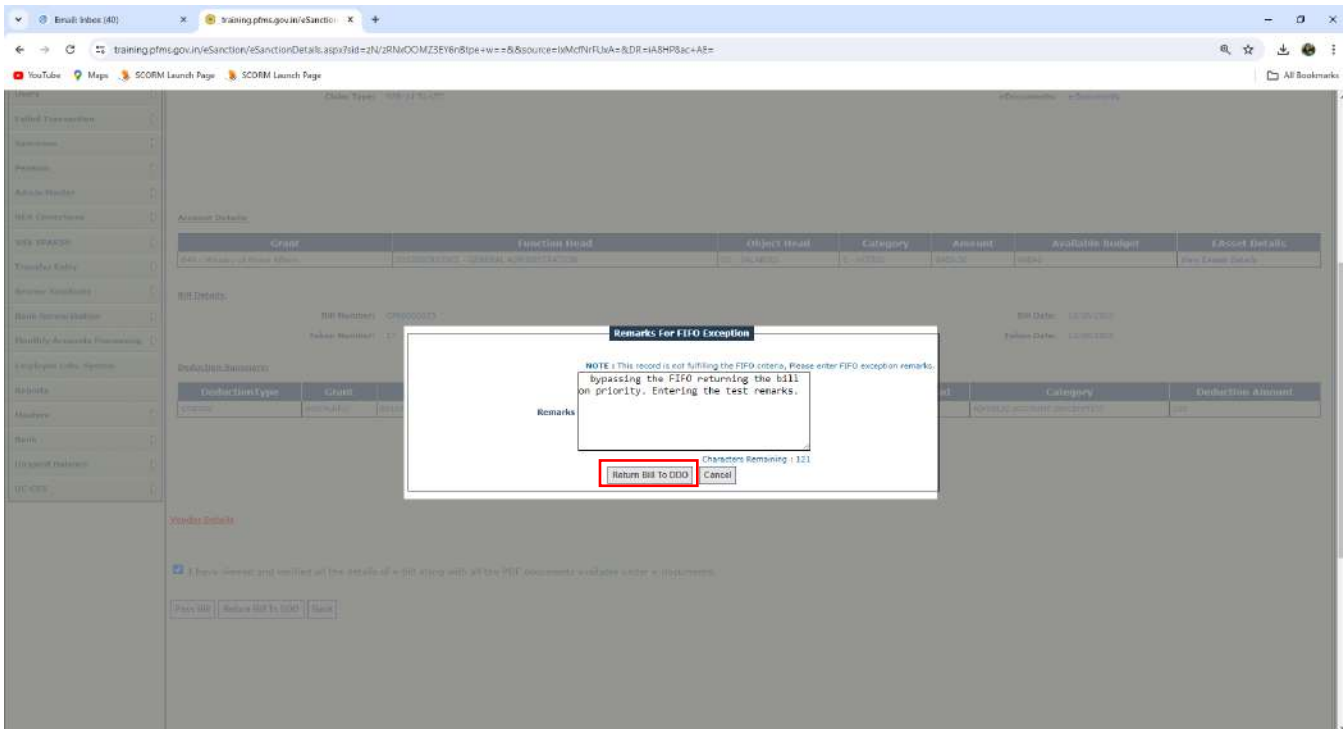
Cheque Details:

Cheque Favouring	Cheque Category	Amount	Not Payable Before
Demo_agency	-Solid-	1000	ddmm/yyyy

I have viewed and verified all the details of e-bill along with all the PDF documents available under e-documents.

User Manual of Bill Return Reasons

- System will prompt the user to enter FIFO remarks as the bill has been bypassed as shown in the below screenshot.
- Enter the FIFO remarks and click on '**Return Bill TO DDO**' button.



- System will prompt the user with the confirmation message 'Are you sure you want to submit this record?'.
- Click on '**OK**' button.



User Manual of Bill Return Reasons

- Clicking on the button, Return reasons popup will appear as shown in the below screenshot.
- After selecting the reasons, sub reasons are available, select it from the drop down and check the check box given in the list.
- If 'Others' will be checked, enter the any other reason apart from the available list.
- Click on 'Add Reasons' button to add the reasons in a grid.
- Click on 'X' link to remove the reasons.

Return Reasons

Select Reason :* 7.Incomplete documents/certificate

Select Sub Reason :* 7.1. Pay and Allowances

7.1.1 Increment certificate is not signed by Head of Office

7.1.2 LPC along with joining order is not enclosed.

7.1.3 Appointment order/posting order is not enclosed in first salary of new joinee.

7.1.4 Promotion/NFU/Pay fixation orders is not attached with bill.

7.1.5 Copies of original invoices, cash memo, requisite self-certificates etc. are not enclosed.

7.1.6 Sanction order for Leave Encashment is not enclosed.

7.1.7 Certificate that necessary entries made in Service Book is not enclosed.

7.1.8 PRAN is not indicated in NPS first salary bill

7.1.9 Not supported by absentee statement.

7.1.10 Others

Return Bill
Cancel
Add Reasons

Reason Level 1	Reason Level 2	Reason Level 3	Other Remarks	Remove
2.TDS deduction not as per rules	2.1 TDS as per Income Tax is not made			X
2.TDS deduction not as per rules	2.2 TDS on GST is not made			X
2.TDS deduction not as per rules	2.3 Others		Test	X
4.Insufficient budget	4.1 Non-availability of budget provisions under the accounting head.			X
4.Insufficient budget	4.2 Budget made available through re-appropriation is not in order			X

- Click on 'Return Bill' button to returning the bill with reasons.

Return Reasons

Select Reason :* --Select--

Select Sub Reason :*

Return Bill
Cancel
Add Reasons

Reason Level 1	Reason Level 2	Reason Level 3	Other Remarks	Remove
2.TDS deduction not as per rules	2.1 TDS as per Income Tax is not made			X
2.TDS deduction not as per rules	2.2 TDS on GST is not made			X
2.TDS deduction not as per rules	2.3 Others		Test	X
4.Insufficient budget	4.1 Non-availability of budget provisions under the accounting head.			X
4.Insufficient budget	4.2 Budget made available through re-appropriation is not in order			X
7.Incomplete documents/certificate	7.1. Pay and Allowances	7.1.1 Increment certificate is not signed by Head of Office		X
7.Incomplete documents/certificate	7.1. Pay and Allowances	7.1.2 LPC along with joining order is not enclosed.		X

User Manual of Bill Return Reasons

- After successfully returning of the bill success message 'Returned by PAO For DSC' will be displayed on the interface as shown in the below screenshot.
- On returning of bill by the PAO, return memo will be generated in the PDF format and it will be available for digital signature.

The screenshot shows the PFMS eSanctions search results page. The search criteria include Sanction No., From Date (01/04/2023), To Date (31/03/2024), Scheme (All), DDO (All), and Bill No. The results table lists various sanctions with columns for Sanction Number, Type, Scheme, DDO Name, Bill Type Description, PAO Name, Amount, Date, Current Status, Bill Number, Token Number, and Token Date. A red box highlights the status 'ReturnedByPAOForDSC' for the sanction number 22745.

SanctionNumber	Type	Scheme	DDO Name	Bill Type Description	PAO Name	Amount	Date	Current Status	Bill Number	Token Number	Token Date
san_182c	Transfer	22745 - Under Secretary, Ministry of Home Affairs(Proser/Secl.)	22745 - Under Secretary, Ministry of Home Affairs(Proser/Secl.)	RPR - 34A Grants In Aid Bill	022744 - PAO (Seclt.), New Delhi	700.00	05/10/2023	PendingPAODSCPassOrder	CP00000157	98	26/10/2023
san_71ab	Expenditure	3970 - PAC Central Nodal Agency	22745 - Under Secretary, Ministry of Home Affairs(Proser/Secl.)	RPR-37 Short Term Advances (TA on Tour)	022744 - PAO (Seclt.), New Delhi	300.00	12/04/2023	PendingPAODSCPassOrder	CP00000063		
232339	Expenditure	22745 - Under Secretary, Ministry of Home Affairs(Proser/Secl.)	22745 - Under Secretary, Ministry of Home Affairs(Proser/Secl.)	RPR-48 Other Personal Claims (Newspaper Expenses)	022744 - PAO (Seclt.), New Delhi	1000.00	23/12/2023	PendingPAODSCPassOrder	CP00000193	117	21/12/2023
Sanction_10Cvc	Transfer	22745 - Under Secretary, Ministry of Home Affairs(Proser/Secl.)	22745 - Under Secretary, Ministry of Home Affairs(Proser/Secl.)	RPR - 34A Grants In Aid Bill	022744 - PAO (Seclt.), New Delhi	1000.00	20/12/2023	PendingPAODSCPassOrder	CP00000197	121	26/12/2023
24	Transfer	2212 - MINISTRY OF HOME AFFAIRS	22745 - Under Secretary, Ministry of Home Affairs(Proser/Secl.)	RPR - 34A Grants In Aid Bill	022744 - PAO (Seclt.), New Delhi	222.00	27/07/2023	PassedByPAO	CP00000964	88	27/07/2023
san_186a9d	Expenditure	22745 - Under Secretary, Ministry of Home Affairs(Proser/Secl.)	22745 - Under Secretary, Ministry of Home Affairs(Proser/Secl.)	RPR-48 Other Personal Claims (Newspaper Expenses)	022744 - PAO (Seclt.), New Delhi	6500.00	12/10/2023	PassedByPAO	CP00000132	92	12/10/2023
san_185a	Transfer	22745 - Under Secretary, Ministry of Home Affairs(Proser/Secl.)	22745 - Under Secretary, Ministry of Home Affairs(Proser/Secl.)	RPR - 34A Grants In Aid Bill	022744 - PAO (Seclt.), New Delhi	1300.00	09/10/2023	PassedByPAO	CP00000155	96	26/10/2023
san_265b	Transfer	22745 - Under Secretary, Ministry of Home Affairs(Proser/Secl.)	22745 - Under Secretary, Ministry of Home Affairs(Proser/Secl.)	RPR - 34A Grants In Aid Bill	022744 - PAO (Seclt.), New Delhi	206.60	05/10/2023	PassedByPAO	CP00000154	102	26/10/2023
Sanction_25(aek)	Expenditure	22745 - Under Secretary, Ministry of Home Affairs(Proser/Secl.)	22745 - Under Secretary, Ministry of Home Affairs(Proser/Secl.)	RPR-48 Other Personal Claims (Newspaper Expenses)	022744 - PAO (Seclt.), New Delhi	1500.00	09/10/2023	DSCBatchGenerated	CP00000149	90	26/10/2023
Sanction_14(aek)	Expenditure	22745 - Under Secretary, Ministry of Home Affairs(Proser/Secl.)	22745 - Under Secretary, Ministry of Home Affairs(Proser/Secl.)	RPR-48 Other Personal Claims	022744 - PAO (Seclt.), New Delhi	1500.00	09/10/2023	DSCBatchGenerated	CP00000148	88	26/10/2023

- Search the sanction through the defined parameters as shown in the below screenshot.
- Click on sanction no. to view and digitally sign the return memo.

The screenshot shows the PFMS eSanctions search results page with the search criteria set to Sanction No: sanction29. The search criteria include Sanction No., From Date (01/04/2023), To Date (30/04/2024), Scheme (All), DDO (All), and Bill No. The results table lists a single sanction entry for Sanction Number 22745, which is highlighted with a red box.

SanctionNumber	Type	Scheme	DDO Name	Bill Type Description	PAO Name	Amount	Date	Current Status	Bill Number	Token Number	Token Date
Sanction29	Transfer	2212 - MINISTRY OF HOME AFFAIRS	22745 - Under Secretary, Ministry of Home Affairs(Proser/Secl.)	RPR - 34A Grants In Aid Bill	022744 - PAO (Seclt.), New Delhi	1000.00	01/02/2024	PendingPAODSCReturnOrder	CP00000261	138	26/04/2024

User Manual of Bill Return Reasons

- Click on 'Click here to see remarks by AAO' hyperlink to view the remarks selected by AAO.

Public Financial Management System-PFMS
D/o Controller General of Accounts, Ministry of Finance

Welcome: JAI PARKASH
User Type: PAO
Financial Year: 2022-2024
01:05:32 PM

Download DSC Window Application (Version : 1.0.1.4)

eSanction Details

Controller: OIB-HOME AFFAIRS
Sanction Number: Sanction29
Sanction Type: Transfer (DDO Bill)
IFD Number: Sanction29
Scheme: Z212-MINISTRY OF HOME AFFAIRS
DDO: 322745-Under Secretary, Ministry of Home Affairs(Tropar/Secy.)

Sanction Status: PendingPAOOReturnOrder
Sanction Date: 01/02/2024
Sanction Amount: 1000.00
IFD Date: 01/02/2024
PAO: 022744-PAO (Secy.), New Delhi

Remarks By AAO: [Click here to see remarks by AAO.](#)

Created By: grama_maler1
Modified By: JAGTJ
Claim Type: RPE - 344 Grants In Aid Bill

Created On: 26/04/2024 05:38:55 PM
Modified On: 30/04/2024 01:02:11 PM
eDocuments: e-Documents

Account Details:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
049 - Ministry of Home Affairs	300201041000 - LOCAL BODIES GRANTS	21 - GRANTS-IN-AID GENERAL	5 - VOTED	1000.00	235398	View EAsset Details

Bill Details:

Bill Number: CP6900061
Token Number: 138
Bill Date: 26/04/2024
Token Date: 26/04/2024

Public Financial Management System-PFMS
D/o Controller General of Accounts, Ministry of Finance

Welcome: JAI PARKASH
User Type: PAO
Financial Year: 2023-2024
01:06:25 PM

Download DSC Window Application (Version : 1.0.1.4)

eSanction Details

Controller: OIB-HOME AFFAIRS
Sanction Number: Sanction29
Sanction Type: Transfer (DDO Bill)
IFD Number: Sanction29
Scheme: Z212-MINISTRY OF HOME AFFAIRS
DDO: 322745-Under Secretary, Ministry of Home Affairs(Tropar/Secy.)

Sanction Status: PendingPAOOReturnOrder
Sanction Date: 01/02/2024
Sanction Amount: 1000.00
IFD Date: 01/02/2024
PAO: 022744-PAO (Secy.), New Delhi

Remarks By AAO: [Click here to see remarks by AAO.](#)

Created By: grama_maler1
Modified By: JAGTJ
Claim Type: RPE - 344 Grants In Aid Bill

Created On: 26/04/2024 05:38:55 PM
Modified On: 30/04/2024 01:02:11 PM
eDocuments: e-Documents

Account Details:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
049 - Ministry of Home Affairs	300201041000 - LOCAL BODIES GRANTS	21 - GRANTS-IN-AID GENERAL	5 - VOTED	1000.00	235398	View EAsset Details

Bill Details:

Bill Number: CP6900061
Token Number: 138
Bill Date: 26/04/2024
Token Date: 26/04/2024

Return Reasons

SNo.	Return Reason
1	1.1 TDS as per Income Tax is not made.
2	1.2 TDS on GST is not made.
3	1.3 Others (Text)
4	4.1 Non-availability of budget provisions under the accounting head.
5	4.2 Budget made available through re-appropriation is not in order.
6	7.1.1 Increment certificate is not signed by Head of Office
7	7.1.2 LFC along with joining order is not enclosed.

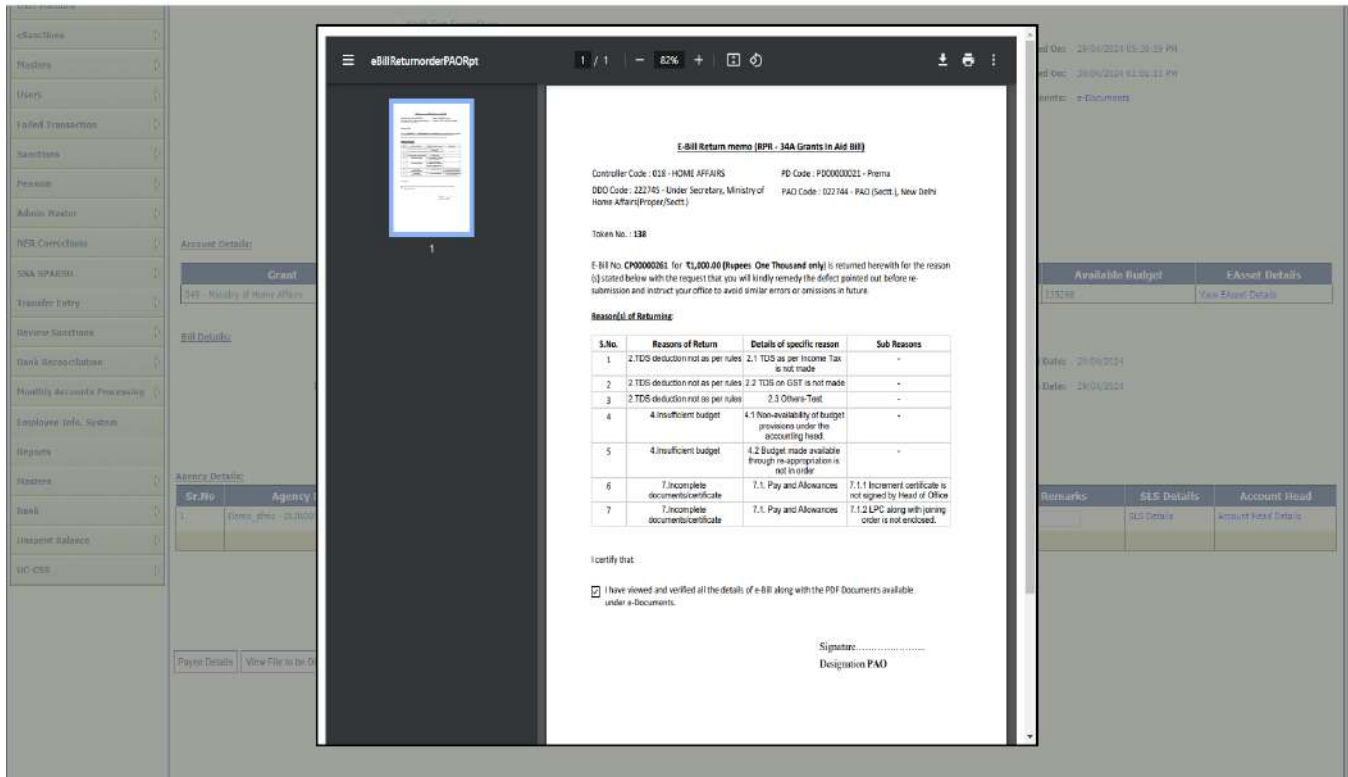
OK

- Click on 'View File to be Digital Sign' button to view the return memo.

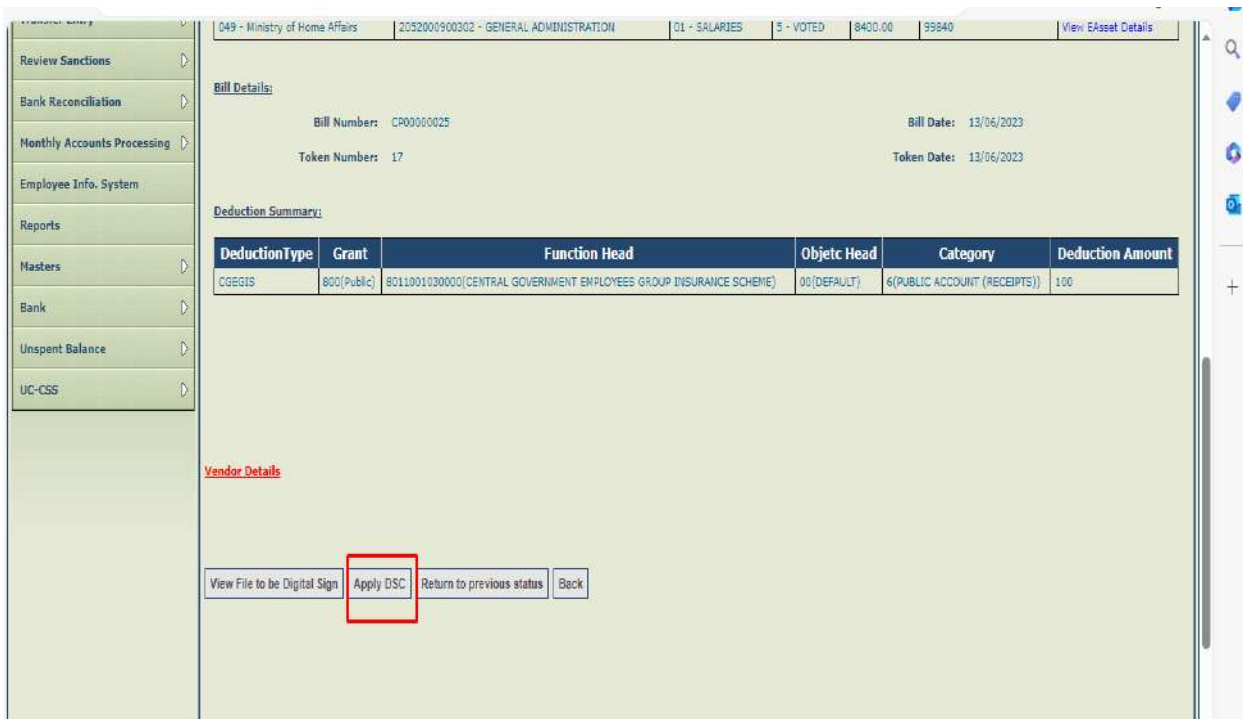
➤ Return Memo will be opened in the PDF format.

➤ Return remarks selected by PAO while returning will be visible in the PDF as shown in the below screenshot.

User Manual of Bill Return Reasons



➤ Click on 'Apply DSC' button to apply digitally sign the PDF.



User Manual of Bill Return Reasons

- Confirmation message will be displayed on the screen 'Are you sure you want to apply DSC' as shown in the below screenshot.
- Click on 'OK' button.

training.pfms.gov.in says
Are you Sure you want to apply DSC?

OK Cancel

Remarks by AAO: [Click here to see remarks by AAO](#)

Created On: 25/04/2024 05:38:59 PM
Modified On: 30/04/2024 01:02:11 PM
eDocuments: 4-Documents

Account Details:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
648 - Ministry of Home Affairs	3662081041606 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	S - VOTED	1,000.00	235268	View EAsset Details

Bill Details:

Bill Number: CP69000061
Token Number: 138
Bill Date: 25/04/2024
Token Date: 25/04/2024

Agency Details:

Sr.No	Agency Name	City	District	State	Country	Gross Amount	Deduction Amount	Net Amount	Poyce Remarks	SLS Details	Account Head
1	Demu_pms - DLIN0001904	Central	NEW DELHI	DELHI	INDIA	1,000	0	1,000		SLS Details	Account Head Details
Total						3000	0	3000			

Apply DSC

training.pfms.gov.in says
Please do not press reload or back button. Click on Get DSC Status button to check the current DSC Status.

OK Cancel

Remarks by AAO: [Click here to see remarks by AAO](#)

Created On: 25/04/2024 05:38:59 PM
Modified On: 30/04/2024 01:02:11 PM
eDocuments: 4-Documents

Account Details:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
648 - Ministry of Home Affairs	3662081041606 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	S - VOTED	1,000.00	235268	View EAsset Details

Bill Details:

Bill Number: CP69000061
Token Number: 138
Bill Date: 25/04/2024
Token Date: 25/04/2024

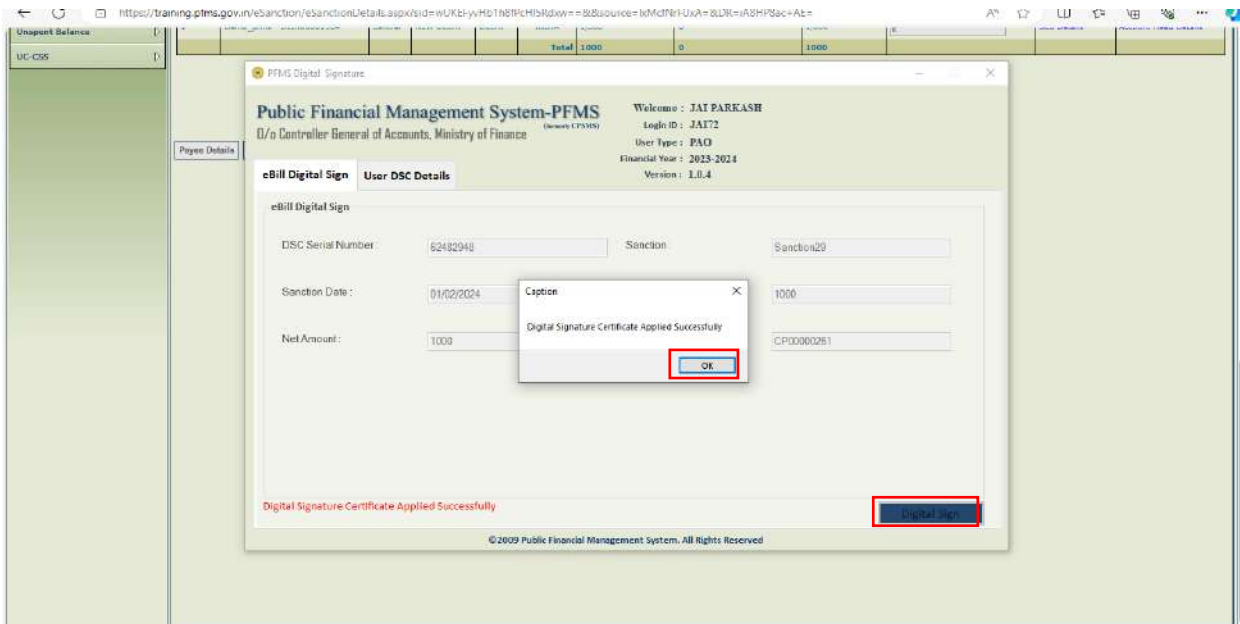
Agency Details:

Sr.No	Agency Name	City	District	State	Country	Gross Amount	Deduction Amount	Net Amount	Poyce Remarks	SLS Details	Account Head
1	Demu_pms - DLIN0001904	Central	NEW DELHI	DELHI	INDIA	1,000	0	1,000		SLS Details	Account Head Details
Total						3000	0	3000			

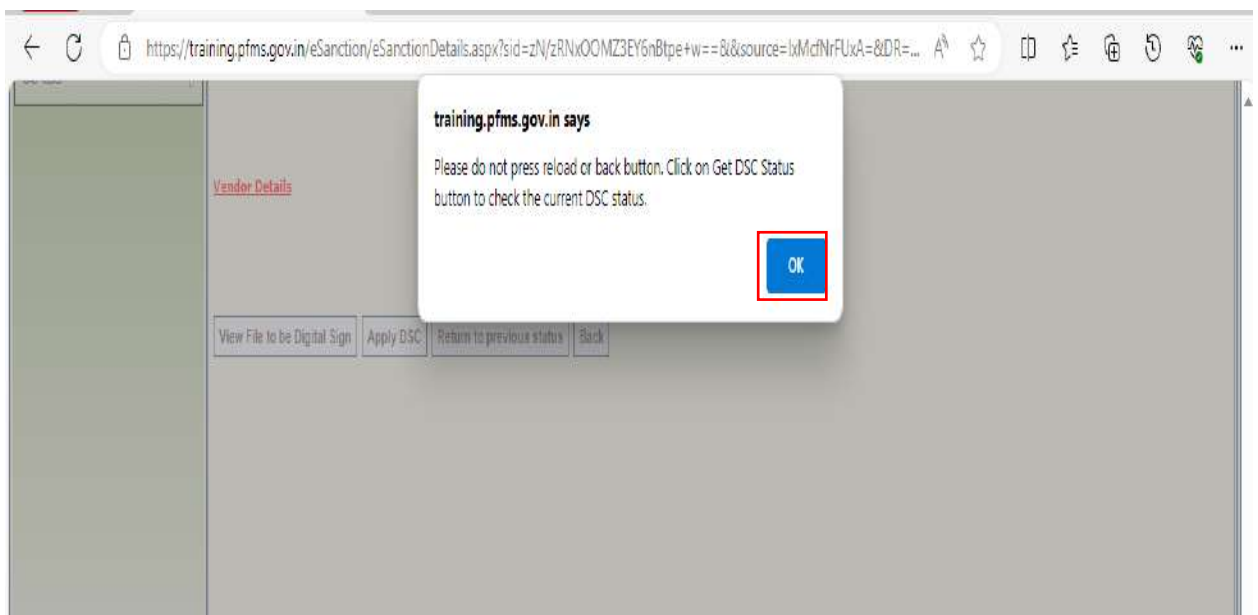
Apply DSC

User Manual of Bill Return Reasons

- Click on **'Digital Sign'** button to digitally sign the PDF.
- After successfully digitally sign of the return order, success message 'Digital Signature Certificate Applied Successfully' will be displayed on the screen as shown in the below screenshot.

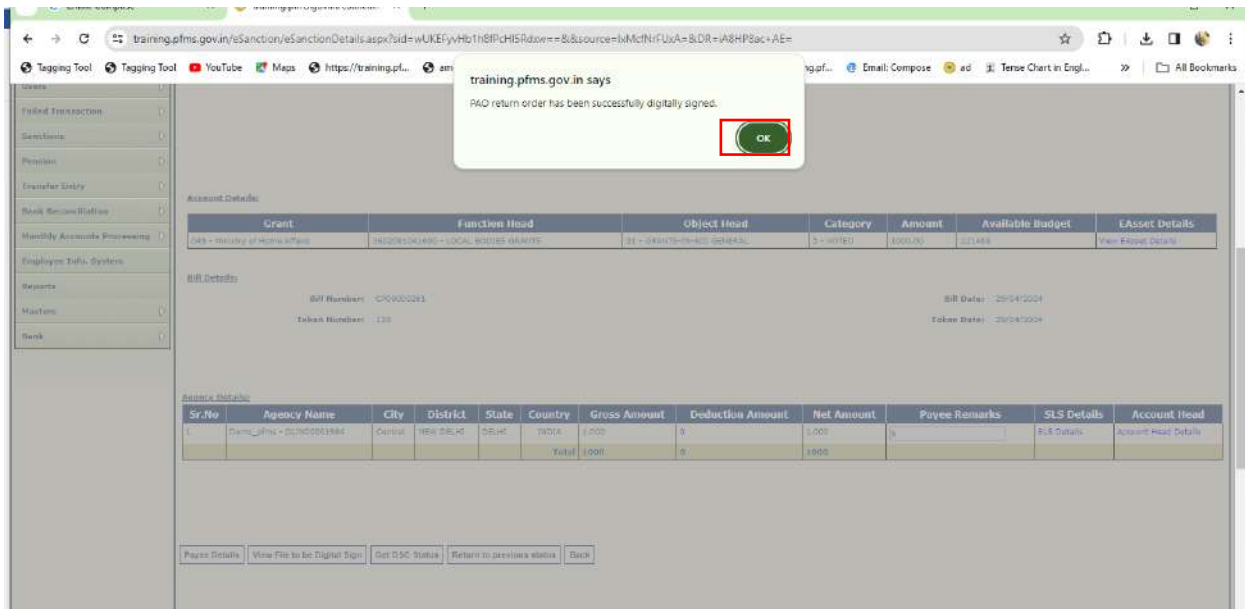


- Click on **'OK'** button.



User Manual of Bill Return Reasons

- Click on 'Get DSC Status' button.
- Status will be displayed on the interface as shown in the below screenshot.
- After DSC of the return memo, sanction will be returned to DDO.



Similar procedure needs to be followed in case of CDDO Maker, CDDO Checker and CDDO Admin level users while returning the bill in the sanction module of PFMS.

-----*-----*-----*

Annexure

Reasons for return	Details of specific reasons
1. Calculation error	<p>1.1 Arithmetical calculation error</p> <p>1.2 Claim amount does not match with sub-vouchers.</p> <p>1.3 The net amount of the bill in figures does not agree with that written in words.</p> <p>1.4 Calculation of arrear bill of DA/HRA and allowances is incorrect</p> <p>1.5 Others</p>
2. TDS deduction not as per rules	<p>2.1 TDS as per Income Tax is not made</p> <p>2.2 TDS on GST is not made</p> <p>2.3 Others</p>
3. Misclassification of accounting head	<p>3.1 Expenditure is not covered as per DFPR description of object heads</p> <p>3.2 Others</p>
4. Insufficient budget	<p>4.1 Non-availability of budget provisions under the accounting head.</p> <p>4.2 Budget made available through re-appropriation is not in order</p> <p>4.3 Does not adhere to MEP/QEP cash management guidelines</p> <p>4.4 Others</p>
5. incorrect details	<p>5.1 Mismatch in vendor name and account holder</p> <p>5.2 Mismatch of beneficiary bank account details as per mandate form</p> <p>5.3 Bill amount and sanction amount mismatch</p> <p>5.4 The date of 'Not payable before' (NPB) is incorrect.</p> <p>5.5 Duplicate bill/claim/sanction has been submitted.</p> <p>5.6 Others</p>
6. signature related (other than ebill)	<p>6.1 Bill is not signed by DDO</p> <p>6.2 Passed for payment order is missing.</p> <p>6.3 Signature of DDO does not match with the specimen signature available with PAO</p> <p>6.4 Alterations unattested</p> <p>6.5 Others</p>
7. Incomplete documents/certificate	<p>7.1. Pay and Allowances</p> <p>7.1.1 Increment certificate is not signed by Head of Office</p> <p>7.1.2 LPC along with joining order is not enclosed.</p> <p>7.1.3 Appointment order/posting order is not enclosed in first salary of new joinee.</p> <p>7.1.4 Promotion/NFU/Pay fixation orders is not attached with bill.</p> <p>7.1.5 Copies of original invoices, cash memo, requisite self-certificates etc. are not enclosed.</p> <p>7.1.6 Sanction order for Leave Encashment is not enclosed.</p> <p>7.1.7 Certificate that necessary entries made in Service Book is not enclosed.</p> <p>7.1.8 PRAN is not indicated in NPS first salary bill</p>

7.1.9 Not supported by absentee statement.

7.1.10 Others

7.2. Medical reimbursement

7.2.1 Not supported with receipts/invoices/vouchers

7.2.2 Sanction order is not available with the bill & claim.

7.2.3 Emergency certificate is not attached.

7.2.4 Copies of CGHS card holder/primary card holder are not enclosed.

7.2.5 CGHS/AMA referral slip is not enclosed.

7.2.6 Restricted amount or approved amount is not attested by DDO

7.2.7 Discharge summary duly signed is missing

7.2.8 Certificate from Government servant that total reimbursement from both CGHS and Insurance Company is not exceeded from actual expenditure, is missing.

7.2.9 Not properly filled up/being blank by claimant.

7.2.10 Others

7.3. TA/LTC/Transfer TA

7.3.1 Not supported with receipts/invoices/vouchers for place of stay

7.3.2 Copy of sanctioned leave approved by the competent authority is not attached.

7.3.3 Not supported with copies of tickets/boarding pass

7.3.4 Print out of concerned web page of authorised travel agency is not attached.

7.3.5 Date and time of commencement/end of journey are missing.

7.3.6 Purpose of visit is missing.

7.3.7 Bills not signed by Controlling Officer/Self Controlling Officer

7.3.8 Copy of approved tour programme is missing.

7.3.9 Certificate that necessary entries on LTC are entered in service book, is missing.

7.3.10 Place of visit is not mentioned in LTC sanction order.

7.3.11 Transfer order is missing.

7.3.12 Not properly filled up/being blank.

7.3.13 Certificate that the conveyance charges drawn in the bill were strictly in accordance with the rules is not enclosed.

7.3.14 Amount incurred for food charges is not mentioned in TA format.

7.3.15 Others

7.4. GPF/NPS/Loans and Advances

7.4.1 PF Advance bill is not supported by PF Ledger Statement on PFMS.

7.4.2 NPS bills are not supported by subscriber statement/Schedule.

7.4.3 Not properly filled up/being blank.

7.4.4 Amount claimed by DDO is not in accordance with the sanction order

7.4.5 Conditions fulfilled before payment, if any, are actually fulfilled and a certificate to that effect is not recorded on the bill

7.4.6 others

	<p>7.5. Procurement of Goods and Services</p> <p>7.5.1 Sanction order is missing/not signed. 7.5.2 Not supported with receipts/invoices/vouchers 7.5.3 Certificate on goods received in good condition and entry has been made in Stock register in terms of Rule 208, GFR, 2017 is not made available. 7.5.4 Not supported with documents/proof for GST claim 7.5.5 Non-availability certificate for procurement outside GeM is missing. 7.5.6 For procurement outside GeM, necessary approval from Secretary in consultation with FA on the recommendation of Standing Committee on GeM is missing. 7.5.7 Copy of ESIC, EPFO challan or other documents as per contract is missing. 7.5.8 Certificate of Local Purchase Committee is missing. 7.5.9 Documentary evidence like Bank guarantee against advance sought is not provided. 7.5.10 Not properly filled up/being blank. 7.5.11 others</p> <p>7.6. Major/Minor/Repair/Original Works through LOA/GeM/Tender</p> <p>7.6.1 Certificate for final payment that the work has been completed as per contract/work order/agreement is missing. 7.6.2 Work order is missing 7.6.3 Others</p> <p>7.7. CSS/CS/Other Central Expenditure</p> <p>7.7.1 Details of IFD concurrence are not indicated. 7.7.2 Details not attached 7.7.3 Others</p> <p>7.8. Contingent bills</p> <p>7.8.1 Requisite certificates are not enclosed. 7.8.2 Sub-vouchers are not attached. 7.8.3 Bill for phone calls is not supported by the requisite certificate 7.8.4 Others</p> <p>7.9. Tuition Fee</p> <p>7.9.1 Certificate of school or cash receipt from the school is not attached 7.9.2 Receipt is not signed/ attested by DDO 7.9.3 Not properly filled up/being blank 7.9.4 Others</p>
8.Non-compliance with rules	<p>8.1.Pay and Allowances</p> <p>8.1.1 Recoveries viz. CGHS, CGEGIS, L.Fee etc. are not correctly deducted as per entitlement</p>

- 8.1.2 Due-drawn statement and pay fixation order are not verified by DDO.
- 8.1.3 DA, TA, HRA, Personal Pay, special pay, NPA etc. are not as per extant orders or rules.
- 8.1.4 Pay fixation is not verified by Internal Audit in case of stepping up of pay.
- 8.1.5 Others

8.2. Medical reimbursement

- 8.2.1 Fees charged by AMA/Doctor is not as per prescribed rates.
- 8.2.2 Test prescribed by private hospital is not endorsed by CGHS centre.
- 8.2.3 CGHS rate code is not mentioned in the bill.
- 8.2.4 Medical Advance sought is not in favour of hospital name.
- 8.2.5 Medicine purchased from market will not be reimbursed, in case of CGHS beneficiary.
- 8.2.6 Amount of inadmissible/consumables items are not restricted from the claim.
- 8.2.7 Others

8.3. TA/LTC/Transfer TA

- 8.3.1 Rates/ charges are not restricted as per rules
- 8.3.2 Ticket is not booked from authorized agents
- 8.3.3 Not restricted as per the shortest route
- 8.3.4 Mode of travel is not as per entitlement
- 8.3.5 Travel by own vehicle is not approved by competent authority.
- 8.3.6 Leave balance is not sufficient as per service book
- 8.3.7 Leave encashment is only paid for 60 days of leave (10 days at a time)
- 8.3.8 LTC travel by own vehicle is not permissible.
- 8.3.9 Adjustment bill against advance has not been submitted within the timelines.
- 8.3.10 Claim is timebarred.
- 8.3.11 Prior approval from the department is mandatory if not travelled within time limit
- 8.3.12 Composite transfer grant is not calculated on last month basic pay
- 8.3.13 TA is not admissible during leave.
- 8.3.14 NO TA/DA is allowed on local training.
- 8.3.15 others

8.4. Pension and Retirement benefits

- 8.4.1 Service verification entries are not made in the service book.
- 8.4.2 Sanction is not as per rules.
- 8.4.3 Pension Papers are not accompanied by Service Book.
- 8.4.4 Qualifying service certificate is missing.
- 8.4.5 Leave account entries in Service Book are incomplete.
- 8.4.6 Amount of Commuted Value of Pension is not as per rules.
- 8.4.7 Amount of Provisional Pension is not as per the Rules.
- 8.4.8 Amount of Gratuity is not as per rules.
- 8.4.9 Amount of Leave encashment is not as per rules.
- 8.4.10 Payment from CGEGIS is not as per table.

8.4.11 others

8.5. GPF/NPS Bills/Loans and advances

8.5.1 Advance/Withdrawal is not in conformity with the rules.

8.5.2 Sanction is not issued by the Competent Authority.

8.5.3 others

8.6. Procurement of Goods and Services

8.6.1 LD charges not deducted from bill

8.6.2 Bill is not preferred through GeM-PFMS integration against procurement made through GeM.

8.6.3 Advance sought by Supplier is not as per GFR.

8.6.4 Concurrence of FA in exceeding sanction of advance is missing.

8.6.5 Bills are not preferred in accordance with contract/job order

8.6.6 Adjustment bill on account of advances for contingent and miscellaneous purpose is not submitted within 15 days [as per Rule 323(ii) of GFR].

8.6.7 Others

8.7. Major/Minor/Repair/Original Works through LOA/GeM/Tender

8.7.1 Execution is not as per terms and conditions of the contract

8.7.2 Sanction/approval is not from the competent authority.

8.7.3 Concurrence of IFD is not provided.

8.7.4 Works executed other than through CPWD is not supported by terms and conditions of the contract

8.7.5 others

8.8. Centrally Sponsored Schemes

8.8.1 Release of funds is not as per MoF O.M. dated 23.03.2021 as amended from time to time.

8.8.2 Deviation from release of funds as per MoF dated 23.03.2021 is not supported by approval of DoE.

8.8.3 Release of funds is not as per MoF OM dated 13.07.2023.

8.8.4 UC is not enclosed.

8.8.5 others

8.9. Central Sector Scheme

8.9.1 Release of funds is not as per MoF O.M. dated 09.03.2022 as amended from time to time.

8.9.2 Deviation from release of funds as per MoF dated 09.03.2022 is not supported by approval of DoE.

8.9.3 Scheme or any component of the Scheme are exempted with the approval of the Secretary in consultation with IFD from marking it as CNA as stipulated in DoE OM dated 25.07.2022, is not provided.

8.9.4 UC is not enclosed.

8.9.5 others

	<p>8.10. Other Central Expenditure Bills</p> <p>8.10.1 UC is not enclosed.</p> <p>8.10.2 For recurring GIA, the unspent balances of the previous Grants are not taken into account in sanctioning the subsequent grant.</p> <p>8.10.3 Others</p> <p>8.11. Tuition Fee</p> <p>8.11.1 Amount reimbursed is not as per prescribed limit</p> <p>8.11.2 Claim is admissible only for 2 children</p> <p>8.11.3 Sanction is not from competent authority/ not as per the rules.</p> <p>8.11.4 others</p>
9.Others	9.1 Specify details