

**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.

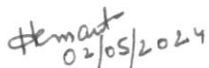
Attention is invited towards para 2.5 "Procedure for returning the bills unpassed" of Civil Accounts Manual 2024. As emerged in various review meetings chaired by CGA, the reasons for the return of bills required standardisation and be made available in drop down menu for the convenience of PAOs.

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 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.

Table of Contents

PREFACE2

A. GLOSSARY OF IMPORTANT TERMS.....4

B. INTRODUCTION, OBJECTIVES AND RETURN PROCESS FLOW.....5

C. RETURN FLOW IN NORMAL SANCTION6

D. RETURN FLOW IN EBILL.....17

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.

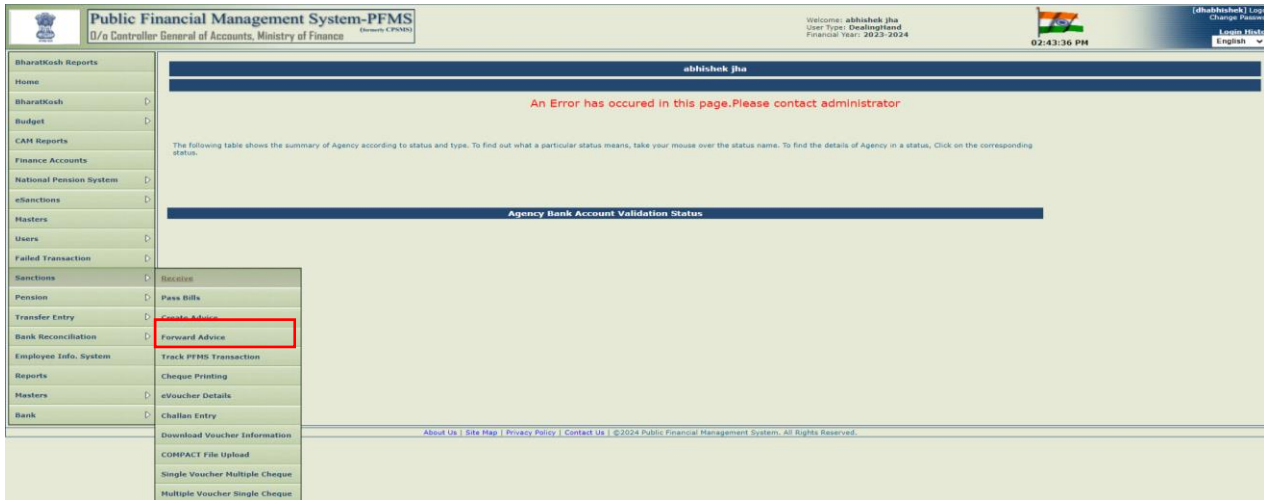
OBJECTIVES

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.

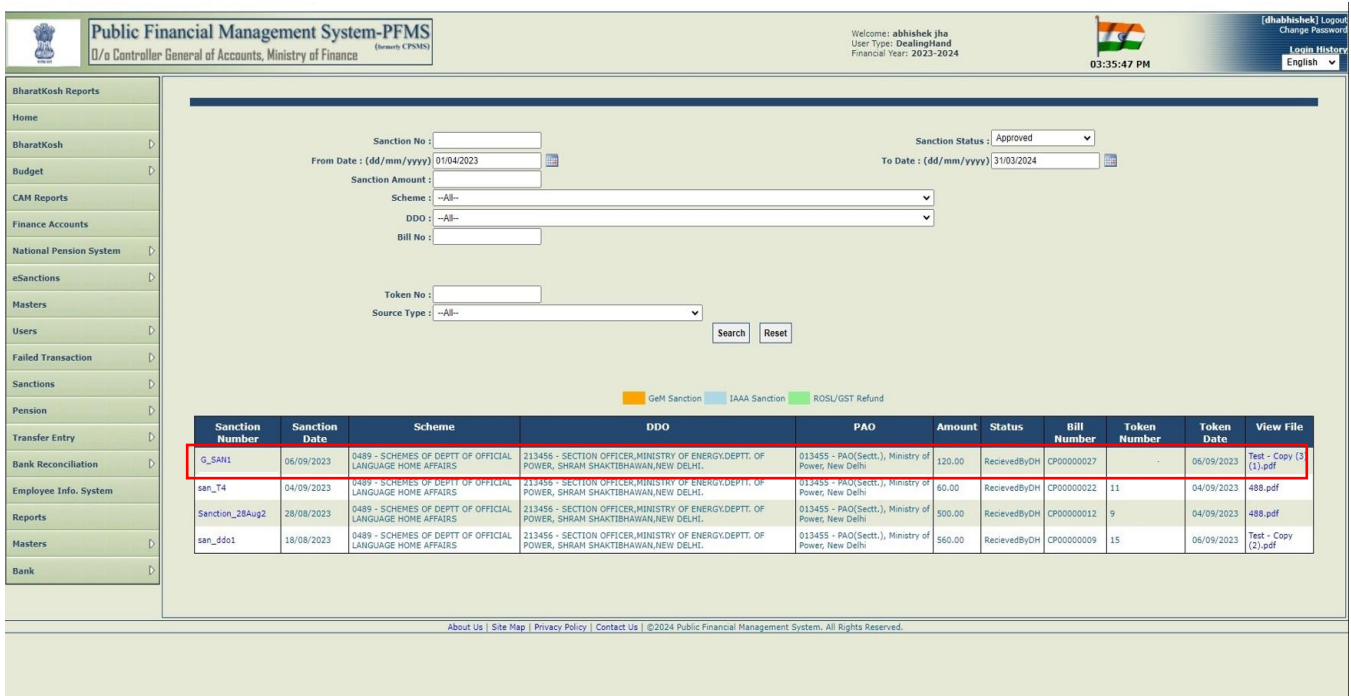
C. RETURN FLOW IN NORMAL SANCTION

- 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

The screenshot shows the PFMS interface with the 'Sanctions' menu on the left. The 'Pass Bills' option is highlighted in red. The main content area displays an error message: 'An Error has occurred in this page, Please contact administrator'. Below the error message, there is a section titled 'Agency Bank Account Validation Status'.

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

The screenshot shows the PFMS interface with the search results for sanctions. The search criteria are: Sanction No. (blank), Sanction Status (Received/DH), From Date (01/04/2023), To Date (22/04/2024), Scheme (All), DDO (All), Bill No. (blank), Token No. (blank), and Source Type (All). The search results are displayed in a table with columns: Sanction Number, Sanction Date, Scheme, DDO, PAO, Amount, Status, Bill Number, Token Number, Token Date, and View File.

Sanction Number	Sanction Date	Scheme	DDO	PAO	Amount	Status	Bill Number	Token Number	Token Date	View File
San_M02	06/04/2023		213458 - SECTION OFFICER, MINISTRY OF ENERGY, DEPTT. OF POWER, SHIRAH SHAKTIBHAWAN, NEW DELHI.	013455 - PAO (Sectt.), Ministry of Power, New Delhi.	1000.00	ReceivedByDH	CP00000057	22	22/04/2024	File not exists
San_M4	31/03/2023		213456 - SECTION OFFICER, MINISTRY OF ENERGY, DEPTT. OF POWER, SHIRAH SHAKTIBHAWAN, NEW DELHI.	013455 - PAO (Sectt.), Ministry of Power, New Delhi.	500.00	ReceivedByDH	CP00000058	20	18/04/2024	File not exists
0_SAN1	01/03/2024	3043 - SUGAR SUBSIDY PAYABLE UNDER PDS	213456 - SECTION OFFICER, MINISTRY OF ENERGY, DEPTT. OF POWER, SHIRAH SHAKTIBHAWAN, NEW DELHI.	013455 - PAO (Sectt.), Ministry of Power, New Delhi.	200.00	ReceivedByDH	CP00000061	23	22/04/2024	APP-03 e-Bill.pdf
San_M10	18/04/2023	0489 - SCHEMES OF DEPTT. OF OFFICIAL LANGUAGE HOME AFFAIRS	213456 - SECTION OFFICER, MINISTRY OF ENERGY, DEPTT. OF POWER, SHIRAH SHAKTIBHAWAN, NEW DELHI.	013455 - PAO (Sectt.), Ministry of Power, New Delhi.	200.00	ReceivedByDH	CP00000059	18	06/09/2023	Test - Copy (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, SHIRAH SHAKTIBHAWAN, NEW DELHI.	013455 - PAO (Sectt.), Ministry of Power, New Delhi.	60.00	ReceivedByDH	CP00000022	11	04/09/2023	488.pdf
Sanction_28Aug2	28/08/2023	0489 - SCHEMES OF DEPTT. OF OFFICIAL LANGUAGE HOME AFFAIRS	213456 - SECTION OFFICER, MINISTRY OF ENERGY, DEPTT. OF POWER, SHIRAH SHAKTIBHAWAN, NEW DELHI.	013455 - PAO (Sectt.), Ministry of Power, New Delhi.	500.00	ReceivedByDH	CP00000012	9	04/09/2023	488.pdf
San_0501	18/08/2023	0489 - SCHEMES OF DEPTT. OF OFFICIAL LANGUAGE HOME AFFAIRS	213456 - SECTION OFFICER, MINISTRY OF ENERGY, DEPTT. OF POWER, SHIRAH SHAKTIBHAWAN, NEW DELHI.	013455 - PAO (Sectt.), Ministry of Power, New Delhi.	560.00	ReceivedByDH	CP00000009	15	06/09/2023	Test - Copy (2).pdf

User Manual of Bill Return Reasons

Sanction Details

Controller: 019-POWER
 Sanction Number: G_SAN1
 Sanction Type: Expenditure (DDO Bill)
 IFD Number: G1FD1
 Scheme: 3043-SUGAR SUBSIDY PAYABLE UNDER PDS
 DDO: 213456-SECTION OFFICER,MINISTRY OF ENERGY,DEPTT. OF POWER, SHIRAM SHAKTIBHAWAN,NEW DELHI.
 Sanction Status: ReceivedByDH
 Sanction Date: 01/03/2024
 Sanction Amount: 200.00
 IFD Date: 01/03/2024
 PAO: 013455-PAO(Sectt.), Ministry of Power, New Delhi
 Remarks:

Created By: pdpower
 Modified By: dhabhishek
 File Uploaded: RPR-50 e-Bill.pdf
 Created On: 22/04/2024 01:41:25 PM
 Modified On: 22/04/2024 02:53:34 PM

Account Details:

Grant	Department (For UT Grants Only)	Function Head	Object Head	Category	Amount	External PAO	Available Budget
079 - Ministry of Power		2801019110000 - DEDUCT RECOVERIES OF OVERPAYMENTS	70 - DEDUCT RECOVERIES	S - VOTED	200.00		191550

Bill Details:

Bill Number: CP00000061
 Token Number: 23
 Bill Date: 22/04/2024
 Token Date: 22/04/2024

Vendor Details

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

Forward To AAO (Pass) **Forward To AAO (Return)** Back

- 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.

Return Reasons

Select Reason: 2 TDS deduction not as per rules

☒ 2.1 TDS as per Income Tax is not made
☒ 2.2 TDS on GST is not made
☒ 2.3 Others

Test

Return Bill Cancel **Add Reasons**

No Record(s) found.....!!!

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: DealingHand
Financial Year: 2023-2024

(dhabhishek) Logout
Change Password
Login History
English

03:04:11 PM

BharatKosh Reports

Home

BharatKosh

Budget

CAM Reports

Finance Accounts

National Pension System

eSanctions

Masters

Users

Failed Transaction

Sanctions

Pension

Transfer Entry

Bank Reconciliation

Employee Info. System

Reports

Masters

Bank

Sanction No :

Sanction Status : ReceivedByDH

From Date : (dd/mm/yyyy) 01/04/2023

To Date : (dd/mm/yyyy) 31/03/2024

Sanction Amount :

Scheme : --All--

DDO : --All--

Bill No :

Token No :

Source Type : --All--

Search

Reset

Bill has been returned to AAO successfully.

Gelt Sanction

IAAA Sanction

ROSL/GST Refund

Sanction Number	Sanction Date	Scheme	DDO	PAO	Amount	Status	Bill Number	Token Number	Token Date	View File
san_dsc2	06/09/2023	0489 - SCHEMES OF DEPTT OF OFFICIAL LANGUAGE HOME AFFAIRS	213456 - SECTION OFFICER,MINISTRY OF ENERGY,DEPTT. OF POWER, SHRAM SHAKTIBHAWAN,NEW DELHI.	013455 - PAO(Secc.), Ministry of Power, New Delhi	120.00	ReceivedByDH	CP00000027	16	06/09/2023	Test - Copy (3) (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, SHRAM SHAKTIBHAWAN,NEW DELHI.	013455 - PAO(Secc.), Ministry of Power, New Delhi	60.00	ReceivedByDH	CP00000022	11	04/09/2023	488.pdf
Sanction_28Aug2	28/08/2023	0489 - SCHEMES OF DEPTT OF OFFICIAL LANGUAGE HOME AFFAIRS	213456 - SECTION OFFICER,MINISTRY OF ENERGY,DEPTT. OF POWER, SHRAM SHAKTIBHAWAN,NEW DELHI.	013455 - PAO(Secc.), Ministry of Power, New Delhi	500.00	ReceivedByDH	CP00000012	9	04/09/2023	488.pdf
san_dso1	18/08/2023	0489 - SCHEMES OF DEPTT OF OFFICIAL LANGUAGE HOME AFFAIRS	213456 - SECTION OFFICER,MINISTRY OF ENERGY,DEPTT. OF POWER, SHRAM SHAKTIBHAWAN,NEW DELHI.	013455 - PAO(Secc.), Ministry of Power, New Delhi	560.00	ReceivedByDH	CP00000009	15	06/09/2023	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

The screenshot shows the PFMS interface with a red error message: "An Error has occurred in this page. Please contact administrator". The left sidebar menu is visible, and the "Sanctions" option is highlighted. The "Pass Bills" link under "Sanctions" is also visible. The top header shows the user is logged in as Rajeev Kaushik, Assistant Accounts Officer, for the financial year 2023-2024.

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

The screenshot shows the PFMS interface with the search results for sanctions. The search criteria are: Sanction No. (blank), From Date: 01/04/2023, To Date: 22/04/2024, Sanction Amount: (blank), Scheme: All, DDO: All, Bill No.: (blank), Token No.: (blank), Source Type: All. The search results table is displayed below the search criteria.

Sanction Number	Sanction Date	Scheme	DDO	PAO	Amount	Status	Bill Number	Token Number	Token Date	View File
G_SAN1	01/03/2024	3043 - SUGAR SUBSIDY PAYABLE UNDER PDS	213456 - SECTION OFFICER, MINISTRY OF ENERGY/DEPTT. OF POWER, SHRAM SHAKTI BHAWAN, NEW DELHI.	013456 - PAO (Sectt.), Ministry of Power, New Delhi	200.00	ReturnedByDH	CP00000061	23	22/04/2024	SPR-SG e-Bill.pdf

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.

The screenshot displays the 'Bill Return Reasons' interface. On the left is a sidebar with navigation links. The main area contains the following information:

- Controller:** 010-POWER
- Sanction Number:** G_SAN1
- Sanction Type:** Expenditure (DDO Bill)
- IFD Number:** GFD01
- Scheme:** 3043-SUGAR SUBSIDY PAYABLE UNDER PDS
- DDO:** 213456-SECTION OFFICER, MINISTRY OF ENERGY/DEPT. OF POWER, SHRAM SHAKTIBHAWAN, NEW DELHI.
- Remarks By DH:** [Click here to see remarks by DH](#)
- ☐ North East Expenditure
- Created By:** pdpower
- Modified By:** dhabhshek
- File Uploaded:** RPR-50 e-Bill.pdf
- Sanction Status:** ReturnedByDH
- Sanction Date:** 01/03/2024
- Sanction Amount:** 200.00
- IFD Date:** 01/03/2024
- PAO:** 013455-PAO(Seet.), Ministry of Power, New Delhi
- Created On:** 22/04/2024 01:41:25 PM
- Modified On:** 22/04/2024 03:04:05 PM

Account Details:

Grant	Department (For UT Grants Only)	Function Head	Object Head	Category	Amount	External PAO	Available Budget
079 - Ministry of Power		2801019110000 - DEDUCT RECOVERIES OF OVERPAYMENTS	70 - DEDUCT RECOVERIES	5 - VOTED	200.00		192550

Bill Details:

- Bill Number:** CP00000061
- Token Number:** 23
- Bill Date:** 22/04/2024
- Token Date:** 22/04/2024

Vendor Details

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

At the bottom, there are three buttons: **Forward To PAO (Pass)**, **Forward To PAO (Return)** (highlighted with a red box), and **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.

The screenshot shows the 'Return Reasons' popup window. It includes a 'Select Reason' dropdown menu with '4. Insufficient budget' selected. Below the dropdown is a list of reasons with checkboxes:

- ☒ 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

At the bottom of the popup, there are three buttons: **Return Bill**, **Cancel**, and **Add Reasons** (highlighted with a red box).

Below the popup, a table displays the reasons added:

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 : * --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
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)

0/o Controller General of Accounts, Ministry of Finance

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



03:31:00 PM

[aaosectpower] Logout
Change Password
Login History
English

AdhocReports

BharatKosh Reports

Home

BharatKosh

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 : --All--

From Date : (dd/mm/yyyy) 01/04/2023

To Date : (dd/mm/yyyy) 31/03/2024

Sanction Amount :

Scheme : --All--

DDO : --All--

Bill No :

Token No :

Source Type : --All--

Search

Reset

Bill has been returned to PAO successfully.

GeM Sanction

IAAA Sanction

ROSL/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

The screenshot shows the PFMS interface with the 'Sanctions' menu highlighted. A red box highlights the 'Pass Bills' option under the 'Sanctions' menu. An error message is displayed: 'An Error has occurred in this page. Please contact administrator'. The interface also shows the user's name 'Rakha Jaiwal' and the financial year '2023-2024'.

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

The screenshot shows the 'Receive Bills' form in the PFMS interface. The form includes fields for Sanction No., Sanction Status, From Date, To Date, Sanction Amount, Scheme, DDO, Bill No., Token No., and Source Type. Below the form is a table of sanctions.

Sanction Number	Sanction Date	Scheme	DDO	Amount	Status	Bill Number	Token Number	Token Date	View File
0_SAN1	01/03/2024	3043 - SUGAR SUBSIDY PAYABLE UNDER POS	213456 - SECTION OFFICER, MINISTRY OF ENERGY, DEPT. OF POWER, SHRAH SHAKTIBHAWAN, NEW DELHI.	200.00	ReturnedByAAO	CP00000061	23	22/04/2024	SPR-SO e-Bill.pdf
Sanction_Apr18	01/02/2024	9489 - SUBSIDIES OF DEPT OF OFFICIAL LANGUAGE HOME AFFAIRS	213456 - SECTION OFFICER, MINISTRY OF ENERGY, DEPT. OF POWER, SHRAH SHAKTIBHAWAN, NEW DELHI.	1000.00	ReturnedByAAO	CP00000060	21	18/04/2024	Moala.pdf

User Manual of Bill Return Reasons

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

AdhocReports

BharatKosh Reports

Home

BharatKosh

Budget

CAN Reports

HSM Utility

National Pension System

User Manuals

eSanctions

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

Sanction Details

Controller: 010-POWER

Sanction Number: G_SAN1

Sanction Type: Expenditure (DDO Bill)

IFD Number: GFD1

Scheme: 3043-SUGAR SUBSIDY PAYABLE UNDER PDS

DDO: 213456-SECTION OFFICER,MINISTRY OF ENERGY,DEPTT. OF POWER, SHRAM SHAKTIBHAWAN,NEW DELHI.

Sanction Status: ReturnedByAAO

Sanction Date: 01/03/2024

Sanction Amount: 200.00

IFD Date: 01/03/2024

PAO: 013455-PAO(Sectt.), 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 03:30:57 PM

Created By: pdpower

Modified By: aaosecttpower

File Uploaded: [KPB-50 e-Bill.pdf](#)

North East Expenditure

Account Details:

Grant	Department (For UT Grants Only)	Function Head	Object Head	Category	Amount	External PAO	Available Budget
079 - Ministry of Power		2801019110000 - DEDUCT RECOVERIES OF OVERPAYMENTS	70 - DEDUCT RECOVERIES	S - VOTED	200.00		192550

Bill Details:

Bill Number: CP00000061

Token Number: 23

Bill Date: 22/04/2024

Token Date: 22/04/2024

Vendor Details

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

IFD Number: Sanction29

Scheme: 2212-MINISTRY OF HOME AFFAIRS

DDO: 222745-Under Secretary, Ministry of Home Affairs(Proper/Sectt.)

IFD Date: 01/02/2024

PAO: 022744-PAO (Sectt.), New Delhi

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

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
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.

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

Account Details:

Grant	Department (For UT Grants Only)	Function Head	Object Head	Category	Amount	External PAO	Available Budget
079 - Ministry of Power		2801019110000 - DEDUCT RECOVERIES OF OVERPAYMENTS	70 - DEDUCT RECOVERIES	S - VOTED	200.00		192550

Bill Details:

Bill Number: CP00000061

Token Number: 23

Bill Date: 22/04/2024

Token Date: 22/04/2024

Vendor Details

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

Physically Verified ☐ 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.]

Pass Bill

[Return Bill To DDO](#)

Back

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 sidebar menu with options like BharatKosh, Budget, CAM Reports, HSN Utility, National Pension System, User Manuals, eSanctions, 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, and UC-CSS. The main area shows details for a bill return. At the top, it states 'Sanction Type: Expenditure (DDO Bill)' and 'Sanction Amount: 200.00'. Below this, it shows 'IFD Number: GFD1', 'Scheme: 3043-SUGAR SUBSIDY PAYABLE UNDER PDS', and 'DDO: 213456-SECTION OFFICER,MINISTRY OF ENERGY,DEPTT. OF POWER, SHRAM SHAKTIBHAWAN,NEW DELHI.'. A message 'Bill has been returned to DDO successfully.' is highlighted in a red box. Below this, there are radio buttons for 'Physically Verified' and 'Bill Processed under relaxation of RPR'. At the bottom, there is a 'Back' button.

Grant	Department (For UT Grants Only)	Function Head	Object Head	Category	Amount	External PAO	Available Budget
079 - Ministry of Power		2801019110000 - DEDUCT RECOVERIES OF OVERPAYMENTS	70 - DEDUCT RECOVERIES	S - VOTED	200.00		192550

SanctionNumber	Type	Scheme	DDO Name	PAO Name	Amount	Date	Bill Number	View File
SAN-1	Expenditure	2212 - MINISTRY OF HOME AFFAIRS	213456 - SECTION OFFICER,MINISTRY OF ENERGY,DEPTT. OF POWER, SHRAM SHAKTIBHAWAN,NEW DELHI.	013455 - PAO(Sectt.), Ministry of Power, New Delhi	1,300	19/07/2023	CP00000004	e-Claim GHS1.pdf
SAN-13	Expenditure	0489 - SCHEMES OF DEPTT OF OFFICIAL LANGUAGE HOME AFFAIRS	213456 - SECTION OFFICER,MINISTRY OF ENERGY,DEPTT. OF POWER, SHRAM SHAKTIBHAWAN,NEW DELHI.	013455 - PAO(Sectt.), Ministry of Power, New Delhi	40	04/09/2023	CP00000021	RPR-50 e-Bill.pdf
G-SAN1	Expenditure	3043 - SUGAR SUBSIDY PAYABLE UNDER PDS	213456 - SECTION OFFICER,MINISTRY OF ENERGY,DEPTT. OF POWER, SHRAM SHAKTIBHAWAN,NEW DELHI.	013455 - PAO(Sectt.), Ministry of Power, New Delhi	200	01/03/2024	CP00000061	RPR-50 e-Bill.pdf

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

The screenshot displays the 'Search Sanctions' interface. It includes a sidebar menu on the left with options like BharatKosh Reports, Home, Budget, CAM Reports, National Pension System, User Manuals, eSanctions, Masters, Users, Failed Transaction, Sanctions, PreSanction, Pension, Admin Master, Employee Info. System, Reports, Masters, and Bank. The main area has search filters for 'Sanction No.', 'From Date', 'To Date', 'Sanction Amount', 'Scheme', 'PD Username', 'IFD No.', and 'Source Type'. A table below shows the search results, with the third row highlighted in red, indicating the returned bill.

SanctionNumber	Type	Scheme	DDO Name	PAO Name	Amount	Date	Bill Number	View File
SAN-1	Expenditure	2212 - MINISTRY OF HOME AFFAIRS	213456 - SECTION OFFICER,MINISTRY OF ENERGY,DEPTT. OF POWER, SHRAM SHAKTIBHAWAN,NEW DELHI.	013455 - PAO(Sectt.), Ministry of Power, New Delhi	1,300	19/07/2023	CP00000004	e-Claim GHS1.pdf
SAN-13	Expenditure	0489 - SCHEMES OF DEPTT OF OFFICIAL LANGUAGE HOME AFFAIRS	213456 - SECTION OFFICER,MINISTRY OF ENERGY,DEPTT. OF POWER, SHRAM SHAKTIBHAWAN,NEW DELHI.	013455 - PAO(Sectt.), Ministry of Power, New Delhi	40	04/09/2023	CP00000021	RPR-50 e-Bill.pdf
G-SAN1	Expenditure	3043 - SUGAR SUBSIDY PAYABLE UNDER PDS	213456 - SECTION OFFICER,MINISTRY OF ENERGY,DEPTT. OF POWER, SHRAM SHAKTIBHAWAN,NEW DELHI.	013455 - PAO(Sectt.), Ministry of Power, New Delhi	200	01/03/2024	CP00000061	RPR-50 e-Bill.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

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

Welcome: ANIL BANSAL
User Type: Dealinghand
Financial Year: 2023-2024

12:27:40 PM

Sanction No.:
From Date: (dd/mm/yyyy) 01/04/2023
To Date: (dd/mm/yyyy) 23/04/2024
Sanction Amount:
Scheme: --All--
DDO: --All--
Bill No.:
Sanction Status: BillGenerated
Source Type: --All--
Search Reset

GeH Sanction IAAA Sanction ROSL/GST Refund

- 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.

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

Welcome: ANIL BANSAL
User Type: Dealinghand
Financial Year: 2023-2024

11:07:17 AM

Sanction No.: sanction29
From Date: (dd/mm/yyyy) 29/04/2023
To Date: (dd/mm/yyyy) 30/04/2024
Sanction Amount:
Scheme: --All--
DDO: --All--
Bill No.:
IFD No.:
Token No.:
Bill Type: --Select--
Search Reset

GeH Sanction IAAA Sanction SNA SPARSH ROSL/GST Refund Repushed External Sanctions

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	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	SFR - 344 Grants In Aid Bill	022744 - PAO (Sectt.), New Delhi	1000.00	01/02/2024	DigitallySignedByDDO	CP00000261	138	29/04/2024

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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.

Sanctions Pension Transfer Entry Bank Reconciliation Employee Info. System Reports Masters Bank

Claim Type: RPR - 34A Grants In Aid Bill eDocuments: e-Documents

Account Details:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
049 - Ministry of Home Affairs	3602081041600 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	5 - VOTED	1000.00	223808	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_pfms - DLIN00001984	Central	NEW DELHI	DELHI	INDIA	1,000	0	1,000			
Total						1000	0	1000			

Cheque Details:

Cheque Favouring	Cheque Category	Amount	Not Payable Before
DemoPfms	--Select--	1000	ddmm/yyyy

Forward To: R K CHAUHAN(RKC1) ▼

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

Payee Details **Forward To AAO (Pass)** Forward To AAO (Return) Back

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

training.pfms.gov.in/eSanction/eSanctionDetails.aspx?sid=wUKEFyVhB1h8PCHISrdw==&&source=lmMcNrfUXA=&DR=IA8HP8ac+AE=

training.pfms.gov.in says
Are you confirm you want to forward return order to AAO?

OK Cancel

Sanctions Pension Transfer Entry Bank Reconciliation Employee Info. System Reports Masters Bank

Claim Type: RPR - 34A Grants In Aid Bill eDocuments: e-Documents

Account Details:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
049 - Ministry of Home Affairs	3602081041600 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	5 - VOTED	1000.00	223808	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_pfms - DLIN00001984	Central	NEW DELHI	DELHI	INDIA	1,000	0	1,000			
Total						1000	0	1000			

Cheque Details:

Cheque Favouring	Cheque Category	Amount	Not Payable Before
DemoPfms	--Select--	1000	ddmm/yyyy

Forward To: R K CHAUHAN(RKC1) ▼

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

Payee Details Forward To AAO (Pass) **Forward To AAO (Return)** Back

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.

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

- 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.

The screenshot shows the PFMS interface with the 'Search eSanctions' form. The form includes fields for Sanction No., From Date (01/04/2023), To Date (31/03/2024), Sanction Amount, Scheme (All), DDO (All), IFD No., Token No., and Bill Type (Select). A red box highlights the message 'ReturnedByDHFForDSC'.

SanctionNumber	Type	Scheme	DDO Name	Bill Type Description	PAO Name	Amount	Date	Current Status	Bill Number	Token Number	Token Date
Sanction_Multiple_14	Expenditure	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR-14 TA-LTC	022744 - PAO (Secc.), New Delhi	779.00	03/04/2023	DigitallySignedByDDO	CP00000017	30	23/08/2023
Sanction_37Transf1	Expenditure	3970 - MA(Central Nodal Agency	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR-37 Short Term Advance (TA on Transfer)	022744 - PAO (Secc.), New Delhi	300.00	31/08/2023	DigitallySignedByDDO	CP00000069	31	31/08/2023
Sanction_37Transfer10a	Expenditure	3970 - MA(Central Nodal Agency	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR-37 Short Term Advance (TA on Transfer)	022744 - PAO (Secc.), New Delhi	300.00	31/08/2023	DigitallySignedByDDO	CP00000070	32	31/08/2023
Sanction_37Transfer10a	Expenditure	3970 - MA(Central Nodal Agency	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR-37 Short Term Advance (TA on Transfer)	022744 - PAO (Secc.), New Delhi	300.00	31/08/2023	DigitallySignedByDDO	CP00000071	33	01/09/2023
Sanction_37Transfer10a	Expenditure	3970 - MA(Central Nodal Agency	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR-37 Short Term Advance (TA on Transfer)	022744 - PAO (Secc.), New Delhi	300.00	31/08/2023	DigitallySignedByDDO	CP00000072	34	01/09/2023
Sanction_37H0e1d131	Expenditure	2212 - MINISTRY OF HOME AFFAIRS	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR-37 Short Term Advance (Medical)	022744 - PAO (Secc.), New Delhi	110.00	12/09/2023	DigitallySignedByDDO	CP00000095	56	12/09/2023
Sanction_37H0e1d131	Expenditure	2212 - MINISTRY OF HOME AFFAIRS	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR-37 Short Term Advance (Medical)	022744 - PAO (Secc.), New Delhi	110.00	12/09/2023	DigitallySignedByDDO	CP00000096	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.

The screenshot shows the PFMS interface with the 'Search eSanctions' form. The form includes fields for Sanction No. (sanction29), From Date (01/04/2023), To Date (30/04/2024), Sanction Amount, Scheme (All), DDO (All), IFD No., Token No., and Bill Type (Select). A red box highlights the sanction number 'Sanction29'.

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	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR - 34A Grants In Aid Bill	022744 - PAO (Secc.), New Delhi	1000.00	01/02/2024	PendingDHDSReturnOrder	CP00000261	138	29/04/2024

User Manual of Bill Return Reasons

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

The screenshot displays the 'Bill Return Reasons' interface. On the left is a sidebar with navigation options: Finance Accounts, National Pension System, eSanctions, Masters, Users, Failed Transaction, Sanctions, Pension, Transfer Entry, Bank Reconciliation, Employee Info. System, Reports, Masters, and Bank. The main content area is divided into several sections:

- Account Details:** A table with columns: Grant, Function Head, Object Head, Category, Amount, Available Budget, and EAsset Details. The data row shows: Grant: 049 - Ministry of Home Affairs, Function Head: 3602081041600 - LOCAL BODIES GRANTS, Object Head: 31 - GRANTS-IN AID GENERAL, Category: S - VOTED, Amount: 1000.00, Available Budget: 223808, and a link for EAsset Details.
- Bill Details:** Fields for Bill Number (CP00000261), Token Number (138), Bill Date (29/04/2024), and Token Date (29/04/2024).
- Agency Details:** A table with columns: Sr.No, Agency Name, City, District, State, Country, Gross Amount, Deduction Amount, Net Amount, Payee Remarks, SLS Details, and Account Head. The data row shows: Sr.No: 1, Agency Name: Demo_pms - DLIN0001984, City: Central, District: NEW DELHI, State: DELHI, Country: INDIA, Gross Amount: 1,000, Deduction Amount: 0, Net Amount: 1,000, Payee Remarks: [blank], SLS Details: [blank], and Account Head: [blank].
- Payee Details:** A section at the bottom with a button 'View File to be Digital Sign' (highlighted with a red box), and other buttons: Apply DSC, Return to previous status, and Back.

- 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 'eBillReturnorderDHRpt'. The document contains the following information:

- Header:** eBill Return Order (RPR - 34A Grants In Aid Bill)
- Controller Code:** 018 - HOME AFFAIRS, PD Code: P000000021 - Prema
- DDO Code:** 222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.), PAO Code: 022744 - PAO (Secc.), New Delhi
- Token No.:** 138
- E-Bill No. CP00000261 for ₹1,000.00 (Rupees One Thousand only)** is returned herewith for the reason(s) stated below with the request that you will kindly remedy the defect pointed out before re-submission and instruct your office to avoid similar errors or omissions in future.
- Reason(s) of Returning:** A table with columns: S.No., Reasons of Return, Details of specific reason, and Sub Reasons. The data rows are:
 - 1. 2.TDS deduction not as per rules 2.1 TDS as per Income Tax is not made
 - 2. 2.TDS deduction not as per rules 2.2 TDS on GST is not made
 - 3. 2.TDS deduction not as per rules 2.3 Others-Tax
 - 4. 4.Insufficient budget 4.1 Non-availability of budget provisions under the accounting head
 - 5. 4.Insufficient budget 4.2 Budget made available through re-appropriation is not in order
 - 6. 7.Incomplete documents/certificate 7.1 Pay and Allowances 7.1.1 Increment certificate is not signed by Head of Office
 - 7. 7.Incomplete documents/certificate 7.1 Pay and Allowances 7.1.2 LPC along with joining order is not enclosed
- I certify that:**
 - ☒ I have viewed and verified all the details of e-Bill along with the PDF Documents available under e-Documents.
- Signature:** [blank line]
- 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 training.pfms.gov.in application interface. A confirmation dialog box is displayed in the center, asking "Are you Sure you want to apply DSC?". The dialog has two buttons: "OK" (highlighted with a red box) and "Cancel". Below the dialog, the application form is visible. It includes sections for Account Details, Bill Details, and Agency Details. The "Apply DSC" button is highlighted with a red box at the bottom of the form.

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

OK Cancel

Account Details:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
049 - Ministry of Home Affairs	3602081041600 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	S - VOTED	1000.00	223808	View EAsset Details

Bill Details:

Bill Number: CP00000261
Token Number: 138
Bill Date: 29/04/2024
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_pfms - DLIN00001984	Central	NEW DELHI	DELHI	INDIA	1,000	0	1,000	k	SLS Details	Account Head Details
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 training.pfms.gov.in 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 two buttons: "OK" (highlighted with a red box) and "Cancel". Below the dialog, the application form is visible. It includes sections for eSanction Details and Account Details. The "Processing" status is displayed in red text.

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

eSanction Details

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/Sectt.)
Sanction Status: PendingDHDSCReturnOrder
Sanction Date: 01/02/2024
Sanction Amount: 1000.00
IFD Date: 01/02/2024
PAO: 022744-PAO (Sectt.), New Delhi
Remarks:
Created On: 29/04/2024 05:38:59 PM
Modified On: 30/04/2024 11:27:19 AM
eDocuments: e-Documents

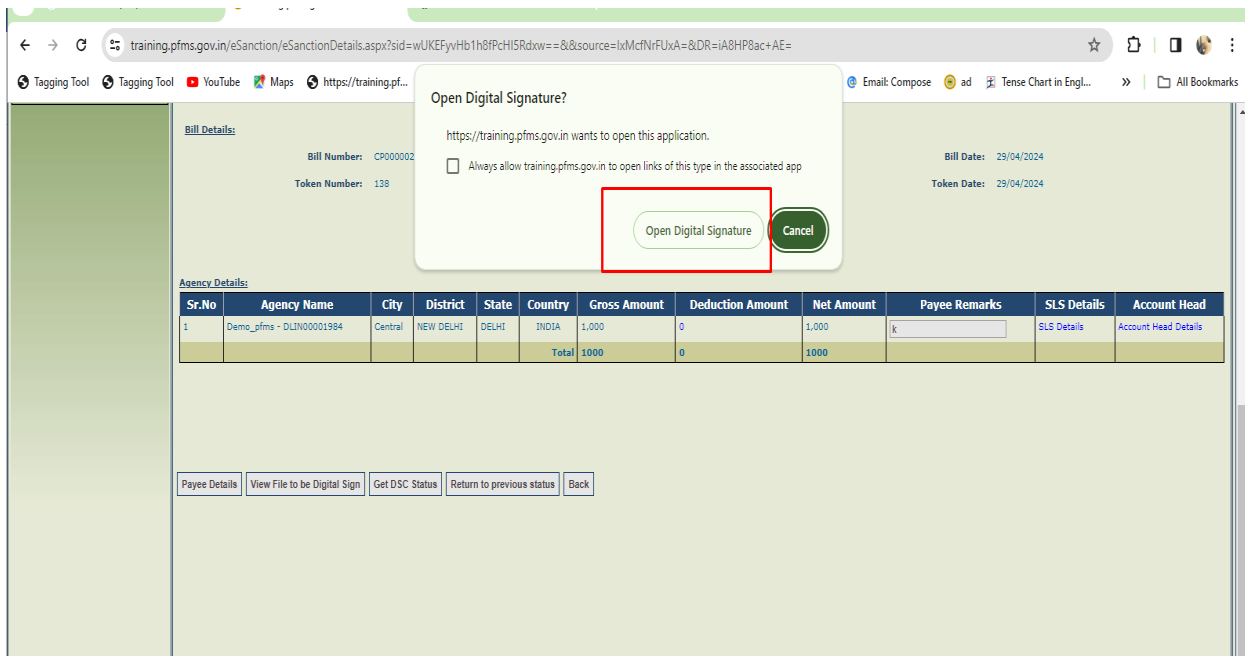
Processing

Account Details:

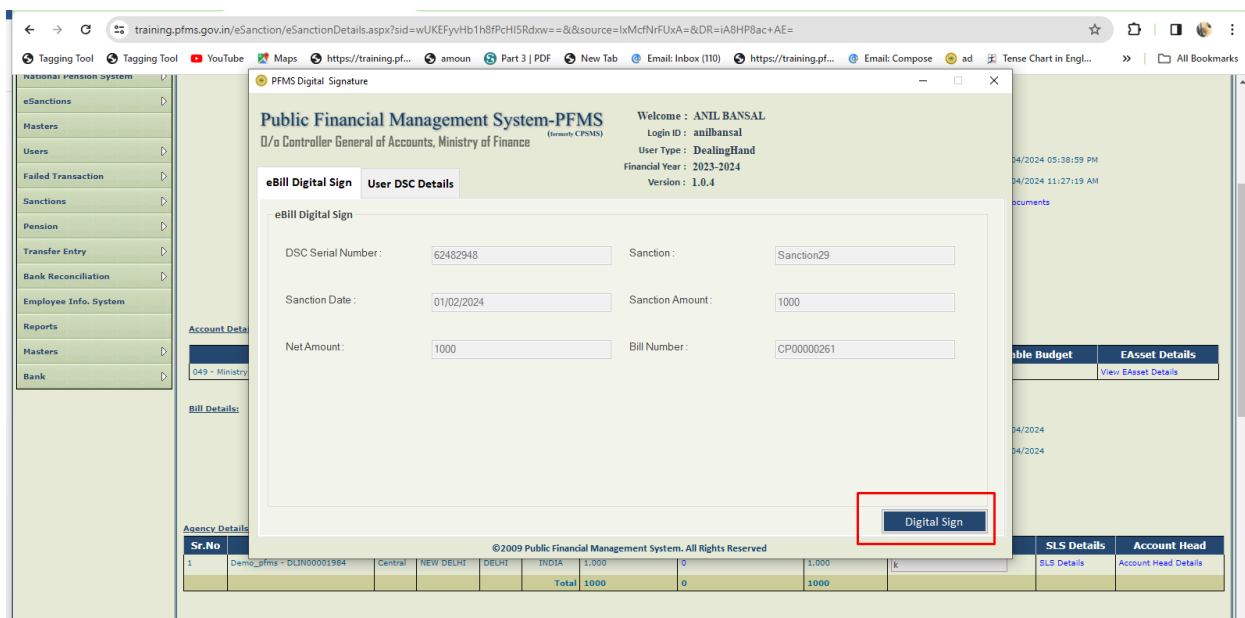
Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
049 - Ministry of Home Affairs	3602081041600 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	S - VOTED	1000.00	223808	View EAsset Details

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 window. The 'eBill Digital Sign' tab is active, displaying fields for DSC Serial Number (62482948), Sanction (Sanction29), Sanction Date (01/02/2024), and Net Amount (1000). A modal dialog box titled 'Caption' is open, displaying 'Digital Signature Certificate Applied Successfully' with an 'OK' button highlighted by a red box. The background interface includes a sidebar with navigation options like eSanctions, Masters, Users, Failed Transaction, Sanctions, Pension, Transfer Entry, Bank Reconciliation, Employee Info. System, Reports, Masters, and Bank. The main content area shows 'Account Details' for '049 - Ministry' and 'Bill Details'.

Public Financial Management System-PFMS
(formerly CPMS)

Welcome : ANIL BANSAL
Login ID : anilbansal
User Type : DealingHand
Financial Year : 2023-2024
Version : 1.0.4

eBill Digital Sign

DSC Serial Number : 62482948 Sanction : Sanction29

Sanction Date : 01/02/2024

Net Amount : 1000

Digital Signature Certificate Applied Successfully

OK

Digital Signature

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Sr.No	Agency Name	City	District	State	Country	Gross Amount	Deduction Amount	Net Amount	Payee Remarks	SLS Details	Account Head
1	Demo_pfms - DLJN00001984	Central	NEW DELHI	DELHI	INDIA	1,000	0	1,000	k	SLS Details	Account Head Details
					Total	1000	0	1000			

- Click on 'Get Status' button.

The screenshot shows the PFMS Digital Signature window. The 'eBill Digital Sign' tab is active, displaying fields for DSC Serial Number (62482948), Sanction (Sanction29), Sanction Date (01/02/2024), and Net Amount (1000). A modal dialog box titled 'Caption' is open, displaying 'Digital Signature Certificate Applied Successfully' with an 'OK' button highlighted by a red box. The background interface includes a sidebar with navigation options like eSanctions, Masters, Users, Failed Transaction, Sanctions, Pension, Transfer Entry, Bank Reconciliation, Employee Info. System, Reports, Masters, and Bank. The main content area shows 'Account Details' for '049 - Ministry' and 'Bill Details'.

Public Financial Management System-PFMS
(formerly CPMS)

Welcome : ANIL BANSAL
Login ID : anilbansal
User Type : DealingHand
Financial Year : 2023-2024
Version : 1.0.4

eBill Digital Sign

DSC Serial Number : 62482948 Sanction : Sanction29

Sanction Date : 01/02/2024

Net Amount : 1000

Digital Signature Certificate Applied Successfully

OK

Digital Signature

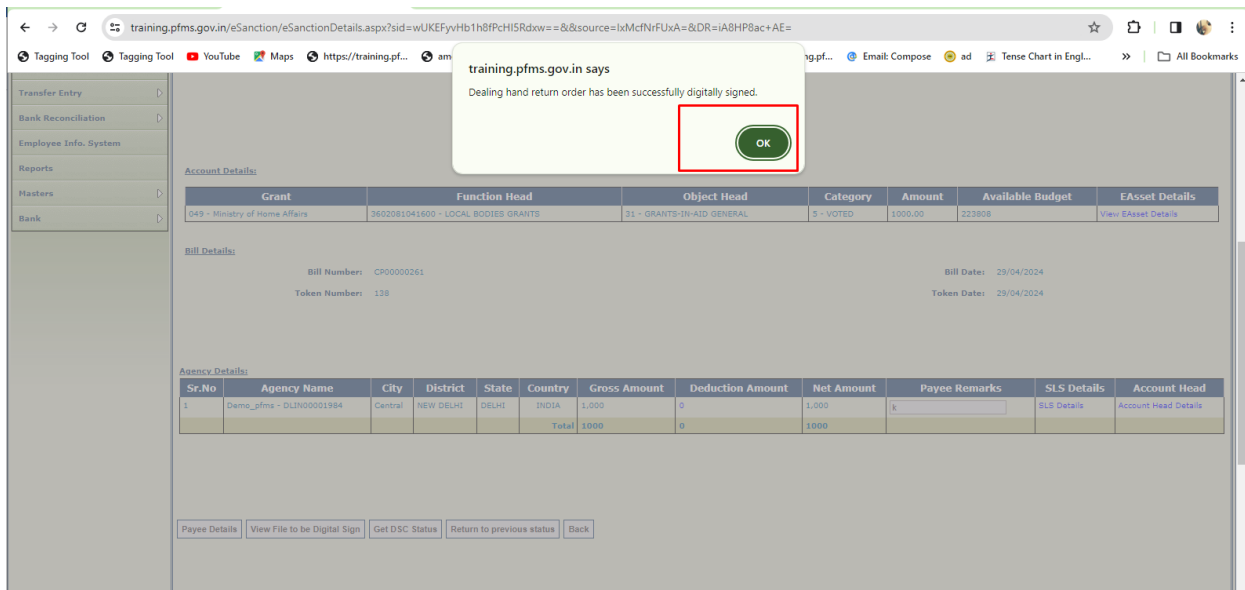
©2009 Public Financial Management System. All Rights Reserved

Sr.No	Agency Name	City	District	State	Country	Gross Amount	Deduction Amount	Net Amount	Payee Remarks	SLS Details	Account Head
1	Demo_pfms - DLJN00001984	Central	NEW DELHI	DELHI	INDIA	1,000	0	1,000	k	SLS Details	Account Head Details
					Total	1000	0	1000			

Payee Details View File to be Digital Sign Get DSC Status Return to previous status Back

User Manual of Bill Return Reasons

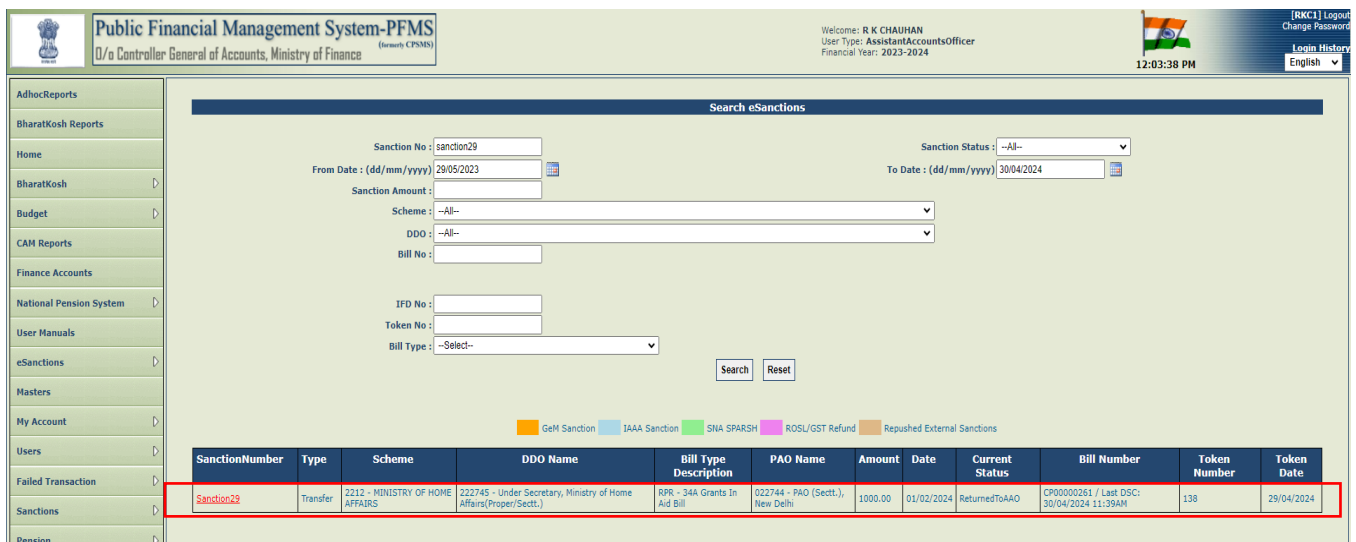
- After successfully digitally sign of the return order, success message will be displayed on the screen as shown in the below screenshot.
- Click on 'OK' button.
- After DSC of the return order sanction will be returned to AAO.



- 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

Welcome: R K CHAUDHAN
User Type: AssistantAccountsOfficer
Financial Year: 2023-2024

12:05:30 PM

Download DSC Window Application (Version : 1.0.1.4)

eSanction Details

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/Secc.)
Remarks By DH: [Click here to see remarks by DH](#)

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

Created By: prena_maker1
Modified By: anilbansal
Claim Type: RPR - 34A Grants In Aid Bill

Created On: 29/04/2024 05:38:59 PM
Modified On: 30/04/2024 11:39:13 AM
eDocuments: e-Documents

Account Details:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
049 - Ministry of Home Affairs	3602081041600 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	5 - VOTED	1000.00	221488	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/Secc.)

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

Account Details:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset
-------	---------------	-------------	----------	--------	------------------	--------

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.

The screenshot displays the PFMS Bill Return interface. On the left is a sidebar with navigation options: Masters, My Account, Users, Failed Transaction, Sanctions, Pension, Transfer Entry, Bank Reconciliation, Monthly Accounts Processing, Employee Info. System, Reports, Masters, and Bank. The main content area shows the following details:

- Account Details:** A table with columns: Grant, Function Head, Object Head, Category, Amount, Available Budget, and EAsset Details. The data row shows: 549 - Ministry of Home Affairs, 3602081041600 - LOCAL BODIES GRANTS, 31 - GRANTS-IN-AID GENERAL, S - VOTED, 1000.00, 221488, and a link to View EAsset Details.
- Bill Details:** Bill Number: CP00000261, Token Number: 138, Bill Date: 29/04/2024, Token Date: 29/04/2024.
- Agency Details:** A table with columns: Sr.No, Agency Name, City, District, State, Country, Gross Amount, Deduction Amount, Net Amount, Payee Remarks, SLS Details, and Account Head. The data row shows: 1, Demo_pfms - DLIN00001984, Central, NEW DELHI, DELHI, INDIA, 1,000, 0, 1,000, S, SLS Details, and Account Head Details.
- Cheque Details:** A table with columns: Cheque Favouring, Cheque Category, Amount, and Not Payable Before. The data row shows: Demopfms, --Select--, 1000, and ddmmyyyy.
- Forward To:** A dropdown menu showing JAI PARKASH(JA172).
- Confirmation:** A checkbox labeled "I have viewed and verified all the details of e-bill along with all the PDF documents available under e-documents." is checked.
- Buttons:** Payee Details, Forward To PAO (Pass), Forward To PAO (Return), and Back.

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

This screenshot shows the same PFMS Bill Return interface as the previous one, but with a confirmation popup displayed. The popup is titled "training pfms.gov.in says" and contains the text "Are you confirm you want to forward return order to PAO?". It has two buttons: "OK" (highlighted with a red box) and "Cancel". The background interface remains the same, showing the account, bill, agency, and cheque details.

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

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

- 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
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.

The screenshot displays the PFMS interface with the 'ReturnedByAAOForDSC' message highlighted in a red box. The interface includes a sidebar with navigation options and a main area for searching and viewing sanctions.

Search eSanctions

Sanction No: Sanction Status:

From Date: (dd/mm/yyyy) 01/04/2023 To Date: (dd/mm/yyyy) 31/03/2024

Sanction Amount:

Scheme:

DDO:

Bill No:

IFD No:

Token No:

Bill Type:

ReturnedByAAOForDSC

SanctionNumber	Type	Scheme	DDO Name	Bill Type Description	PAO Name	Amount	Date	Current Status	Bill Number	Token Number	Token Date
san_48ee	Transfer	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPR - 34A Grants In Aid Bill	022744 - PAO (Sectt.), New Delhi	300.00	04/09/2023	PendingAAODSCReturnOrder	CP00000081	43	04/09/2023	
san_48ee	Expenditure	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPR-48 Other Personal Claims (Newspaper Expenses)	022744 - PAO (Sectt.), New Delhi	890.00	26/10/2023	ForwardedToPAO	CP00000150	91	26/10/2023	
san_48ff	Transfer	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPR - 34A Grants In Aid Bill	022744 - PAO (Sectt.), New Delhi	830.00	19/10/2023	ForwardedToPAO	CP00000158	99	26/10/2023	
san_48dd	Expenditure	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPR-48 Other Personal Claims (Newspaper Expenses)	022744 - PAO (Sectt.), New Delhi	580.00	26/10/2023	ForwardedToPAO	CP00000145	88	26/10/2023	
san_48test1	Expenditure	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPR-48 Other Personal Claims (Newspaper Expenses)	022744 - PAO (Sectt.), New Delhi	1000.00	26/10/2023	DSCBatchGenerated	CP00000144	86	26/10/2023	
san_48test4	Expenditure	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPR-48 Other Personal Claims (Newspaper Expenses)	022744 - PAO (Sectt.), New Delhi	1300.00	26/10/2023	DSCBatchGenerated	CP00000149	90	26/10/2023	
san_48test6	Expenditure	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPR-48 Other Personal Claims (Newspaper Expenses)	022744 - PAO (Sectt.), New Delhi	1500.00	26/10/2023	DSCBatchGenerated	CP00000148	89	26/10/2023	
san_48b	Expenditure	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPR-48 Other Personal Claims (Newspaper Expenses)	022744 - PAO (Sectt.), New Delhi	5000.00	26/10/2023	DSCBatchGenerated	CP00000153	95	26/10/2023	
san_48cc	Expenditure	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPR-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.

The screenshot displays the PFMS interface with the search results for 'sanction29' highlighted in a red box. The interface includes a sidebar with navigation options and a main area for searching and viewing sanctions.

Search eSanctions

Sanction No: Sanction Status:

From Date: (dd/mm/yyyy) 01/04/2023 To Date: (dd/mm/yyyy) 30/04/2024

Sanction Amount:

Scheme:

DDO:

Bill No:

IFD No:

Token No:

Bill Type:

sanction29

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	222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.)	RPR - 34A Grants In Aid Bill	022744 - PAO (Sectt.), New Delhi	1000.00	01/02/2024	PendingAAODSCReturnOrder	CP00000261	138	29/04/2024

User Manual of Bill Return Reasons

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

Claim Type: RPR - 34A Grants In Aid Bill

Account Details:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
049 - Ministry of Home Affairs	3602081041600 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	5 - VOTED	1000.00	221488	View EAsset Details

Bill Details:

Bill Number: CP00000261
Token Number: 138

Bill Date: 29/04/2024
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_ofms - DLH00001984	Central	NEW DELHI	DELHI	INDIA	1,000	0	1,000		SLS Details	Account Head Details
Total						1000	0	1000			

Payee Details: **View File to be Digital Sign** Apply DSC Return to previous status Back

- 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.

eBillReturnorderAAORpt

1 / 1 | 67% +

E Bill Return Order (RPR - 34A Grants In Aid Bill)

Controller Code : 018 - HOME AFFAIRS PD Code : PD00000021 - Prema
DDO Code : 222745 - Under Secretary, Ministry of Home Affairs(Proper/Sectt.), New Delhi PAO Code : 022744 - PAO (Sectt.), New Delhi

Token No. : 138

E-Bill No. CP00000261 for ₹1,000.00 (Rupees One Thousand only) is returned herewith for the reason(s) stated below with the request that you will kindly remedy the defect pointed out before re-submission and instruct your office to avoid similar errors or omissions in future.

Reason(s) of Returning:

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

I certify that

☒ I have viewed and verified all the details of e-Bill along with the PDF Documents available under e-Documents.

Signature: _____
Designation AAO

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 training.pfms.gov.in application interface. A modal dialog box is displayed in the center with the title "training.pfms.gov.in says" and the message "Are you Sure,you want to apply DSC?". The dialog has two buttons: "OK" (highlighted with a red box) and "Cancel".

The background application shows the following details:

- DDO:** 222745-Under Secretary, Ministry
- Remarks By DHO:** Click here to see remarks by DHO
- Created By:** prema_maker1
- Modified By:** RKC1
- Claim Type:** RPR - 34A Grants In Aid Bill
- Created On:** 29/04/2024 05:38:59 PM
- Modified On:** 30/04/2024 12:13:49 PM
- eDocuments:** e-Documents

Account Details:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
049 - Ministry of Home Affairs	3652081041600 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	5 - VOTED	1000.00	221488	View EAsset Details

Bill Details:

Bill Number: CP00000261
Token Number: 138
Bill Date: 29/04/2024
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_pfrms - DLIN00001994	Central	NEW DELHI	DELHI	INDIA	1,000	0	1,000		SLS Details	Account Head Details
Total						1000	0	1000			

Buttons at the bottom: [Payee Details](#), [View File to be Digital Sign](#), [Apply DSC](#), [Return to previous status](#), [Back](#)

- Click on **'Open Digital Signature'** button.

The screenshot shows the training.pfms.gov.in application interface. A modal dialog box is displayed in the center with the title "Open Digital Signature?" and the message "https://training.pfms.gov.in wants to open this application. Always allow training.pfms.gov.in to open links of this type in the associated app." The dialog has two buttons: "Open Digital Signature" (highlighted with a red box) and "Cancel".

The background application shows the following details:

- DDO:** 222745-Under Secretary
- Remarks By DHO:** Click here to see remarks
- Created By:** prema_maker1
- Modified By:** RKC1
- Claim Type:** RPR - 34A Grants In Aid Bill
- Created On:** 29/04/2024 05:38:59 PM
- Modified On:** 30/04/2024 12:13:49 PM
- eDocuments:** e-Documents

Account Details:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
049 - Ministry of Home Affairs	3652081041600 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	5 - VOTED	1000.00	221488	View EAsset Details

Bill Details:

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

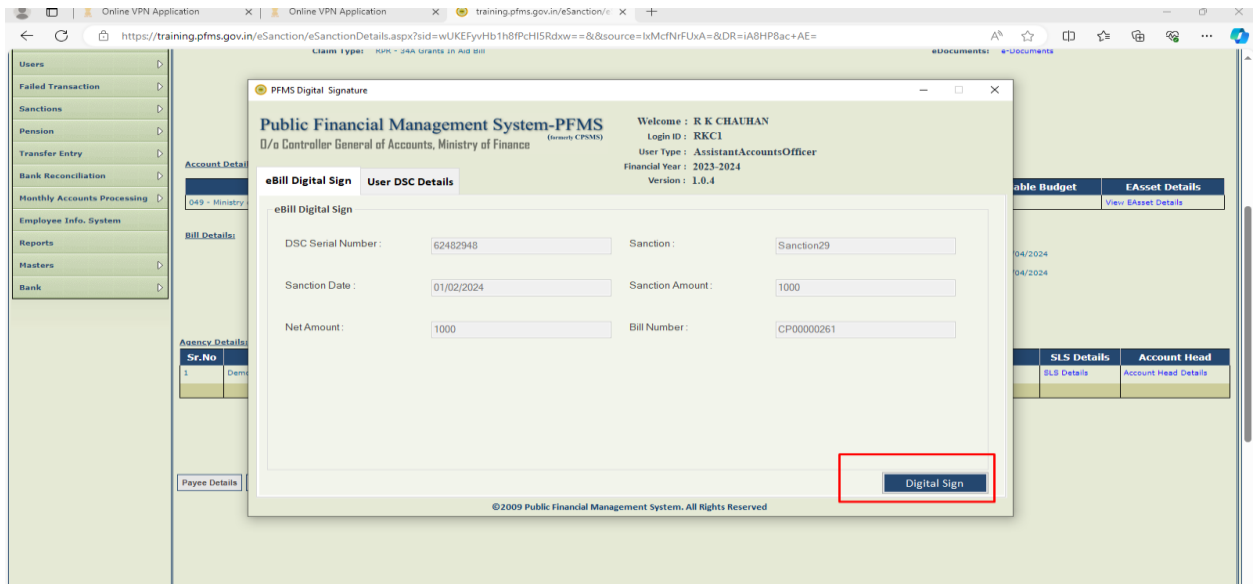
Agency Details:

Sr.No	Agency Name	City	District	State	Country	Gross Amount	Deduction Amount	Net Amount	Payee Remarks	SLS Details	Account Head
1	Demo_pfrms - DLIN00001994	Central	NEW DELHI	DELHI	INDIA	1,000	0	1,000		SLS Details	Account Head Details
Total						1000	0	1000			

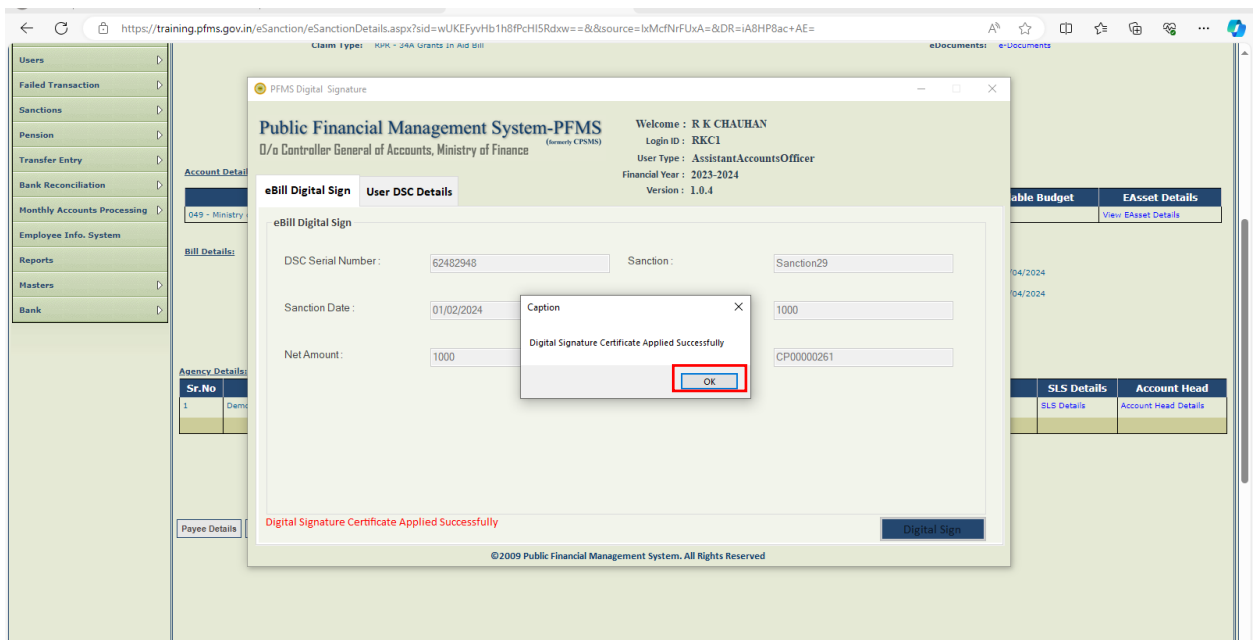
Buttons at the bottom: [Payee Details](#), [View File to be Digital Sign](#), [Get DSC Status](#), [Return to previous status](#), [Back](#)

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 left sidebar contains a menu with options like Users, Failed Transaction, Sanctions, Pension, Transfer Entry, Bank Reconciliation, Monthly Accounts Processing, Employee Info. System, Reports, Masters, and Bank. The main content area displays 'Account Details', 'Bill Details', and 'Agency Details'. The 'Get DSC Status' button is highlighted with a red box.

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
049 - Ministry of Home Affairs	3602081041600 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	3 - VOTED	1000.00	221488	View EAsset Details

Bill Details:

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

Sr.No	Agency Name	City	District	State	Country	Gross Amount	Deduction Amount	Net Amount	Payee Remarks	SLS Details	Account Head
1	Demo_pfms - DLIN00001984	Central	NEW DELHI	DELHI	INDIA	1,000	0	1,000	k	SLS Details	Account Head Details
Total						1000	0	1000			

Buttons: Payee Details, View File to be Digital Sign, **Get DSC Status**, Return to previous status, Back

- 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 before, but with a status message displayed in a white box. The message reads: "training.pfms.gov.in says AAO return order has been successfully digitally signed." The 'OK' button is highlighted with a red box.

training.pfms.gov.in says
AAO return order has been successfully digitally signed.

Buttons: Payee Details, View File to be Digital Sign, Get DSC Status, Return to previous status, Back

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.

The screenshot shows the PFMS eSanctions search interface. The search 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
Sanction22	Transfer	2212 - MINISTRY OF HOME AFFAIRS	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR - 34A Grants In Aid Bill	022744 - PAO (Secc.), New Delhi	1000.00	01/02/2024	ReturnedToPAO	CP00000261 / Last DSC: 30/04/2024 12:34PM	138	29/04/2024

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

The screenshot shows the PFMS eSanction Details page. The details are as follows:

Controller: 015-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/Secc.)

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

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

Created By: prema_maker1
Modified By: RKC1
Claim Type: RPR - 34A Grants In Aid Bill

Created On: 29/04/2024 05:38:59 PM
Modified On: 30/04/2024 12:34:06 PM
eDocuments: e-Documents

Account Details:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
049 - Ministry of Home Affairs	3602081041600 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	3 - VOTED	1000.00	235268	View EAsset Details

Bill Details:

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

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

OK

- 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: prema_maker1
Modified By: RKC1
Claim Type: RPR - 34A Grants In Aid Bill

Created On: 29/04/2024 05:38:59 PM
Modified On: 30/04/2024 12:34:06 PM
eDocuments: e-Documents

Account Details:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
049 - Ministry of Home Affairs	3602081041600 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	5 - VOTED	1000.00	235268	View EAsset Details

Bill Details:

Bill Number: CP00000261
Token Number: 138

Bill Date: 29/04/2024
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_gfms - DLIN00001984	Central	NEW DELHI	DELHI	INDIA	1,000	0	1,000	<input type="text" value="k"/>	SLS Details	Account Head Details
Total						1000	0	1000			

Cheque Details:

Cheque Favouring	Cheque Category	Amount	Not Payable Before
Demo_gfms	<input type="text" value="-Select-"/>	1000	<input type="text" value="dd/mm/yyyy"/>

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

Payee Details

Pass Bill

Return Bill To DDO

Back

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.

Remarks For FIFO Exception

NOTE : This record is not fulfilling the FIFO criteria, Please enter FIFO exception remarks.

Remarks

bybypassing the FIFO returning the bill on priority. Entering the test remarks.

Characters Remaining : 121

Return Bill To DDO Cancel

Account Details:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
049 - Ministry of Home Affairs	205200090002 - GENERAL ADMINISTRATION	01 - SALARIES	5 - VOTED	8400.00	99940	View Asset Details

Bill Details:

Bill Number: CP00000025
Token Number: 17

Bill Date: 13/06/2023
Token Date: 13/06/2023

Deduction Summary:

DeductionType	Grant	Amount
C06005	800(Public)	80113

Vendor Details:

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

[Pass Bill](#) [Return Bill To DDO](#) [Back](#)

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

training.pfms.gov.in says

Are you sure you want to submit this record?

OK Cancel

Remarks For FIFO Exception

NOTE : This record is not fulfilling the FIFO criteria, Please enter FIFO exception remarks.

Remarks

bybypassing the FIFO returning the bill on priority. Entering the test remarks.

Characters Remaining : 121

Return Bill To DDO Cancel

Account Details:

Grant	Function Head	Object Head	Category	Amount	Available Budget	EAsset Details
049 - Ministry of Home Affairs	205200090002 - GENERAL ADMINISTRATION	01 - SALARIES	5 - VOTED	8400.00	99940	View Asset Details

Bill Details:

Bill Number: CP00000025
Token Number: 17

Bill Date: 13/06/2023
Token Date: 13/06/2023

Deduction Summary:

DeductionType	Grant	Amount
C06005	800(Public)	80113

Vendor Details:

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

[Pass Bill](#) [Return Bill To DDO](#) [Back](#)

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 joiner.
☐ 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 interface with the 'Returned by PAO For DSC' message highlighted in a red box. Below the message is a table of sanctions with columns: SanctionNumber, Type, Scheme, DDO Name, Bill Type Description, PAO Name, Amount, Date, Current Status, Bill Number, Token Number, and Token Date.

SanctionNumber	Type	Scheme	DDO Name	Bill Type Description	PAO Name	Amount	Date	Current Status	Bill Number	Token Number	Token Date
san_256a	Transfer	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR - 34A Grants In Aid Bill	022744 - PAO (Secc.), New Delhi	700.00	26/10/2023	PendingPAODSCPassOrder	CP00000157	98	26/10/2023
san_27ab0	Expenditure	2970 - MA(Central Nodal Agency	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR-37 Short Term Advance (TA on Tour)	022744 - PAO (Secc.), New Delhi	300.00	10/08/2023	PendingPAODSCPassOrder	CP00000063		
2392838	Expenditure	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR-48 Other Personal Claims (Newspaper Expenses)	022744 - PAO (Secc.), New Delhi	1000.00	21/12/2023	PendingPAODSCPassOrder	CP00000191	117	21/12/2023
Sanction_26Dec	Transfer	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR - 34A Grants In Aid Bill	022744 - PAO (Secc.), New Delhi	1000.00	26/12/2023	PendingPAODSCPassOrder	CP00000197	121	26/12/2023
214	Transfer	2212 - MINISTRY OF HOME AFFAIRS	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR - 34A Grants In Aid Bill	022744 - PAO (Secc.), New Delhi	222.00	27/07/2023	PassedByPAO	CP00000061	28	27/07/2023
san_chesue8	Expenditure	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR-48 Other Personal Claims (Newspaper Expenses)	022744 - PAO (Secc.), New Delhi	6300.00	12/10/2023	PassedByPAO	CP00000132	82	12/10/2023
san_25aa	Transfer	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR - 34A Grants In Aid Bill	022744 - PAO (Secc.), New Delhi	1100.00	26/10/2023	PassedByPAO	CP00000155	96	26/10/2023
san_260b	Transfer	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR - 34A Grants In Aid Bill	022744 - PAO (Secc.), New Delhi	200.00	26/10/2023	PassedByPAO	CP00000154	102	26/10/2023
Sanction_26Text4	Expenditure	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR-48 Other Personal Claims (Newspaper Expenses)	022744 - PAO (Secc.), New Delhi	1300.00	26/10/2023	DSCBatchGenerated	CP00000149	90	26/10/2023
Sanction_26Text6	Expenditure	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR-48 Other Personal Claims	022744 - PAO (Secc.), New Delhi	1300.00	26/10/2023	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 interface with the search results for a specific sanction. The 'SanctionNumber' field is highlighted in a red box, and the corresponding row in the table is also highlighted.

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	222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.)	RPR - 34A Grants In Aid Bill	022744 - PAO (Secc.), New Delhi	1000.00	01/02/2024	PendingPAODSCReturnOrder	CP00000261	138	29/04/2024

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: 2023-2024

01:05:32 PM

Download DSC Window Application (Version : 1.0.1.4)

eSanction Details

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/Secl.)

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

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

Created By: prema_maker1
Modified By: JAI72
Claim Type: RPR - 34A Grants In Aid Bill

Created On: 29/04/2024 05:38:59 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	3602081041600 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	5 - VOTED	1000.00	235268	View EAsset Details

Bill Details:

Bill Number: CP00000261
Token Number: 138

Bill Date: 29/04/2024
Token Date: 29/04/2024

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: 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/Secl.)

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

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

Created By: prema_maker1
Modified By: JAI72
Claim Type: RPR - 34A Grants In Aid Bill

Created On: 29/04/2024 05:38:59 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	3602081041600 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	5 - VOTED	1000.00	235268	View EAsset Details

Bill Details:

Bill Number: CP00000261
Token Number: 138

Bill Date: 29/04/2024
Token Date: 29/04/2024

Return Reasons

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 '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

eBillReturnorderPAORpt

E-Bill Return memo (RPR - 35A Grants In Aid Bill)

Controller Code : 018 - HOME AFFAIRS PD Code : PD00000021 - Prerna
 DDO Code : 222745 - Under Secretary, Ministry of Home Affairs(Proper/Secc.) PAO Code : 022744 - PAO (Secc.), New Delhi

Token No. : 138

E-Bill No. CP00000261 for ₹1,000.00 (Rupees One Thousand only) is returned herewith for the reason (s) stated below with the request that you will kindly remedy the defect pointed out before re-submission and instruct your office to avoid similar errors or omissions in future.

Reason(s) of Returning:

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

I certify that

☒ I have viewed and verified all the details of e-Bill along with the PDF Documents available under e-Documents.

Signature.....
 Designation PAO

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

Deduction Summary:

DeductionType	Grant	Function Head	Objetc Head	Category	Deduction Amount
CGEGIS	800(Public)	8011001030000(CENTRAL GOVERNMENT EMPLOYEES GROUP INSURANCE SCHEME)	00(DEFAULT)	6(PUBLIC ACCOUNT (RECEIPTS))	100

Vendor Details

View File to be Digital Sign **Apply DSC** Return to previous status Back

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.

The screenshot shows the training.pfms.gov.in application interface. A modal dialog box is displayed in the center with the title "training.pfms.gov.in says" and the message "Are you Sure you want to apply DSC?". The dialog has two buttons: "OK" (highlighted with a red box) and "Cancel".

The background application shows the following details:

- DDO: 222745-Under Secretary, Ministry
- Created By: prema_maker1
- Modified By: JA72
- Claim Type: RPR - 34A Grants In Aid Bill
- Created On: 29/04/2024 05:38:59 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	3602081041600 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	S - VOTED	1000.00	235268	View EAsset Details

Bill Details:

Bill Number: CP00000261
Token Number: 138
Bill Date: 29/04/2024
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_pjms - DLIN00001984	Central	NEW DELHI	DELHI	INDIA	1,000	0	1,000	K	SLS Details	Account Head Details
Total						1000	0	1000			

At the bottom, there are buttons: "Payee Details", "View File to be Digital Sign", "Apply DSC" (highlighted with a red box), "Return to previous status", and "Back".

The screenshot shows the training.pfms.gov.in application interface. A modal dialog box is displayed in the center with the title "training.pfms.gov.in says" and the message "Please do not press reload or back button. Click on Get DSC Status button to check the current DSC status.". The dialog has one button: "OK" (highlighted with a red box).

The background application shows the following details:

- DDO: 222745-Under Secretary, Ministry
- Created By: prema_maker1
- Modified By: JA72
- Claim Type: RPR - 34A Grants In Aid Bill
- Created On: 29/04/2024 05:38:59 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	3602081041600 - LOCAL BODIES GRANTS	31 - GRANTS-IN-AID GENERAL	S - VOTED	1000.00	235268	View EAsset Details

Bill Details:

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

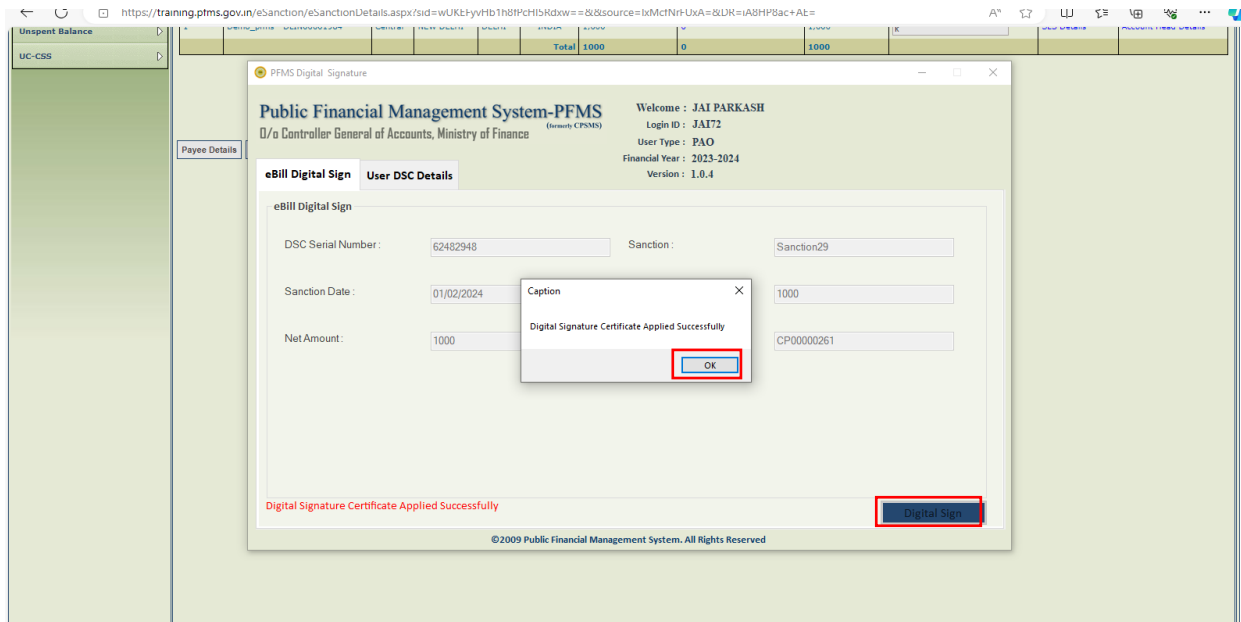
Agency Details:

Sr.No	Agency Name	City	District	State	Country	Gross Amount	Deduction Amount	Net Amount	Payee Remarks	SLS Details	Account Head
1	Demo_pjms - DLIN00001984	Central	NEW DELHI	DELHI	INDIA	1,000	0	1,000	K	SLS Details	Account Head Details
Total						1000	0	1000			

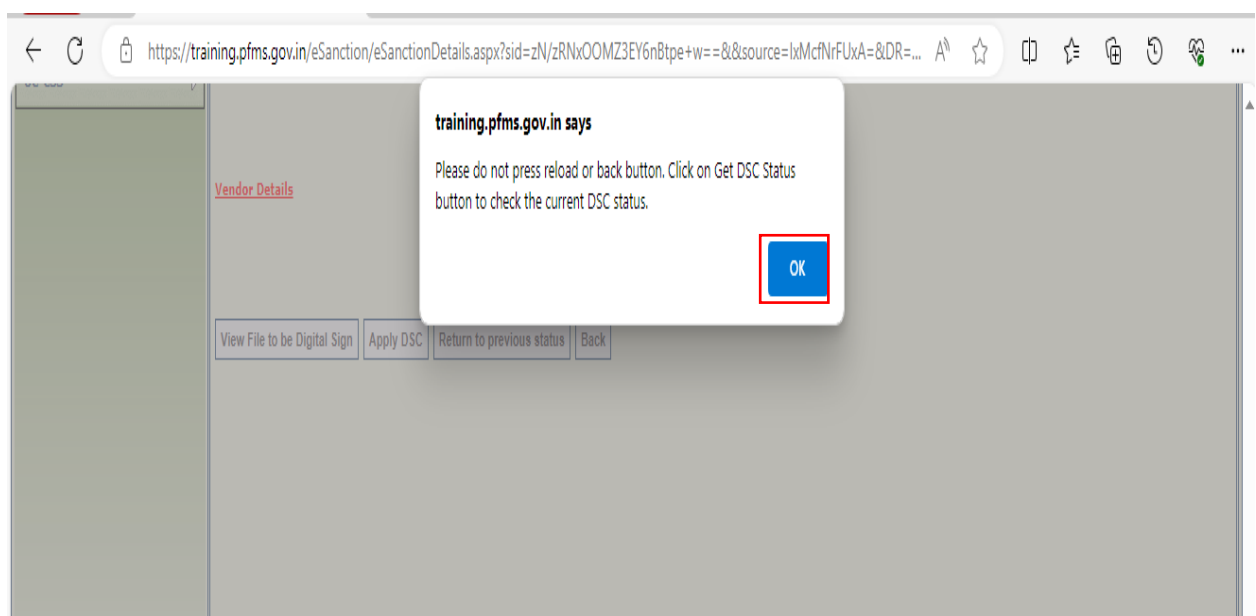
At the bottom, there are buttons: "Payee Details", "View File to be Digital Sign", "Apply DSC", "Return to previous status", and "Back".

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.

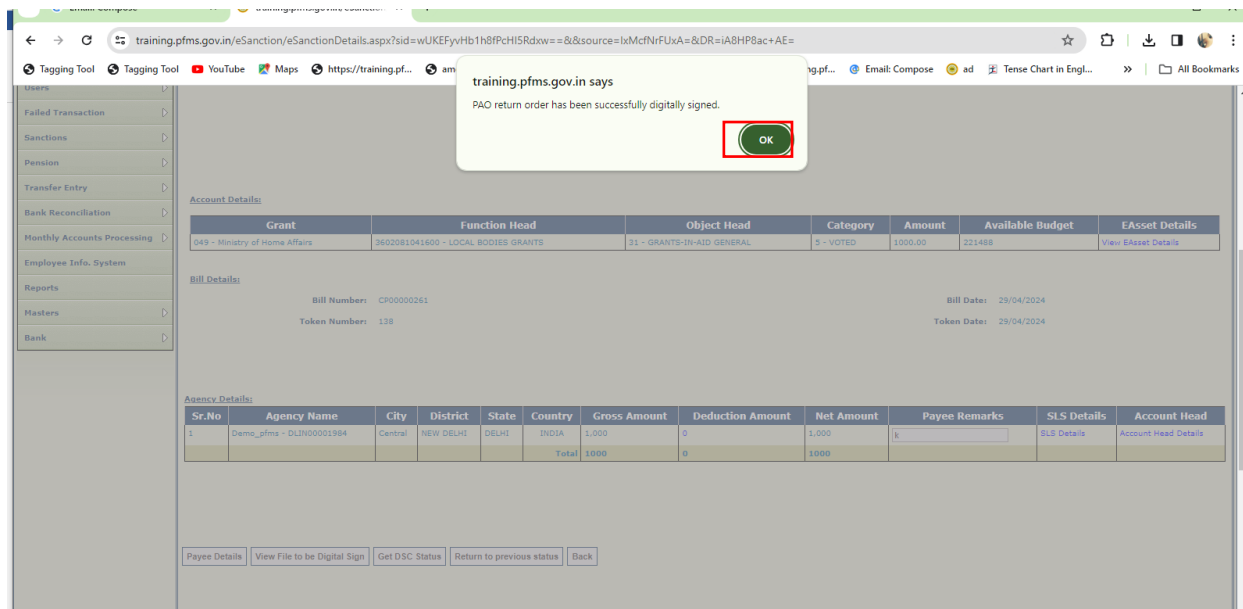


- Click on '**OK**' button.



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	1.1 Arithmetical calculation error 1.2 Claim amount does not match with sub-vouchers. 1.3 The net amount of the bill in figures does not agree with that written in words. 1.4 Calculation of arrear bill of DA/HRA and allowances is incorrect 1.5 Others
2. TDS deduction not as per rules	2.1 TDS as per Income Tax is not made 2.2 TDS on GST is not made 2.3 Others
3. Misclassification of accounting head	3.1 Expenditure is not covered as per DFPR description of object heads 3.2 Others
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
5. incorrect details	5.1 Mismatch in vendor name and account holder 5.2 Mismatch of beneficiary bank account details as per mandate form 5.3 Bill amount and sanction amount mismatch 5.4 The date of 'Not payable before' (NPB) is incorrect. 5.5 Duplicate bill/claim/sanction has been submitted. 5.6 Others
6. signature related (other than ebill)	6.1 Bill is not signed by DDO 6.2 Passed for payment order is missing. 6.3 Signature of DDO does not match with the specimen signature available with PAO 6.4 Alterations unattested 6.5 Others
7. Incomplete documents/certificate	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 joiner. 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

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.</p> <p>7.5.2 Not supported with receipts/invoices/vouchers</p> <p>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.</p> <p>7.5.4 Not supported with documents/proof for GST claim</p> <p>7.5.5 Non-availability certificate for procurement outside GeM is missing.</p> <p>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.</p> <p>7.5.7 Copy of ESIC, EPFO challan or other documents as per contract is missing.</p> <p>7.5.8 Certificate of Local Purchase Committee is missing.</p> <p>7.5.9 Documentary evidence like Bank guarantee against advance sought is not provided.</p> <p>7.5.10 Not properly filled up/being blank.</p> <p>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.</p> <p>7.6.2 Work order is missing</p> <p>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.</p> <p>7.7.2 Details not attached</p> <p>7.7.3 Others</p> <p>7.8. Contingent bills</p> <p>7.8.1 Requisite certificates are not enclosed.</p> <p>7.8.2 Sub-vouchers are not attached.</p> <p>7.8.3 Bill for phone calls is not supported by the requisite certificate</p> <p>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</p> <p>7.9.2 Receipt is not signed/ attested by DDO</p> <p>7.9.3 Not properly filled up/being blank</p> <p>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