File No. I-12005/1/2024-PFMS/e-16022/ 6⫶   Date:02/05/2024

OFFICE MEMORANDUM

Subject:- Standardization and categorization of return reasons in line of revised Receipt and Payment Rules 2022.
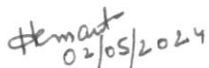
       Attention is invited towards para 2.5 "Procedure for returning the bills unpassed" of Civil Accounts Manual 2024. As emerged in various review meetings chaired by CGA, the reasons for the return of bills required standardisation and be made available in drop down menu for the convenience of PAOs.

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

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

This issues with the approval of Competent authority.

Encl: As Above.

                                      Hemant 02/05/2024
                                        (Hemant Gupta)
                   Assistant Controller General of Accounts
                                     (GIFMIS-PFMS)

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

Copy to:

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

2.5 PROCEDURE FOR RETURNING THE BILLS UNPASSED

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

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

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

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

2.6 BUDGET PROVISIONS AND CHECK AGAINST BUDGET PROVISION

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

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

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

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

PUBLIC FINANCIAL MANAGEMENT SYSTEM (PFMS)

Website: www.pfms.nic.in

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

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.

User Manual of Bill Return Reasons

C. RETURN FLOW IN NORMAL SANCTION

➤ After generation of the bill by DDO, bill will land at DH of PAO.

➤ DH will login and follow the below path for receiving the sanction

   Sanctions - > Receive
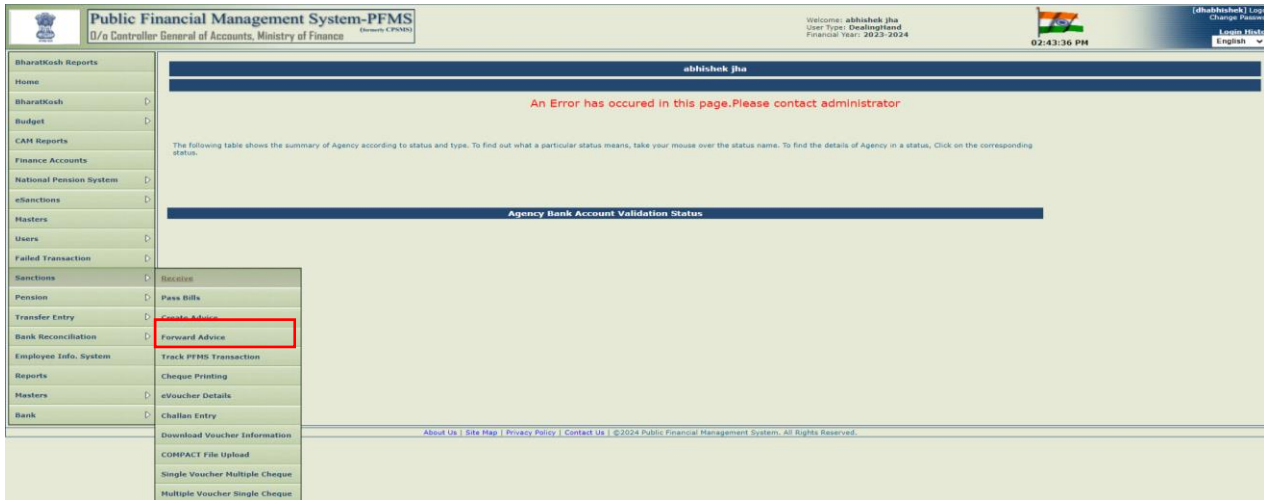
➤ Transaction details screen will appear as shown in the below screenshot. User will Click on sanction no. hyperlink to view the sanction details.
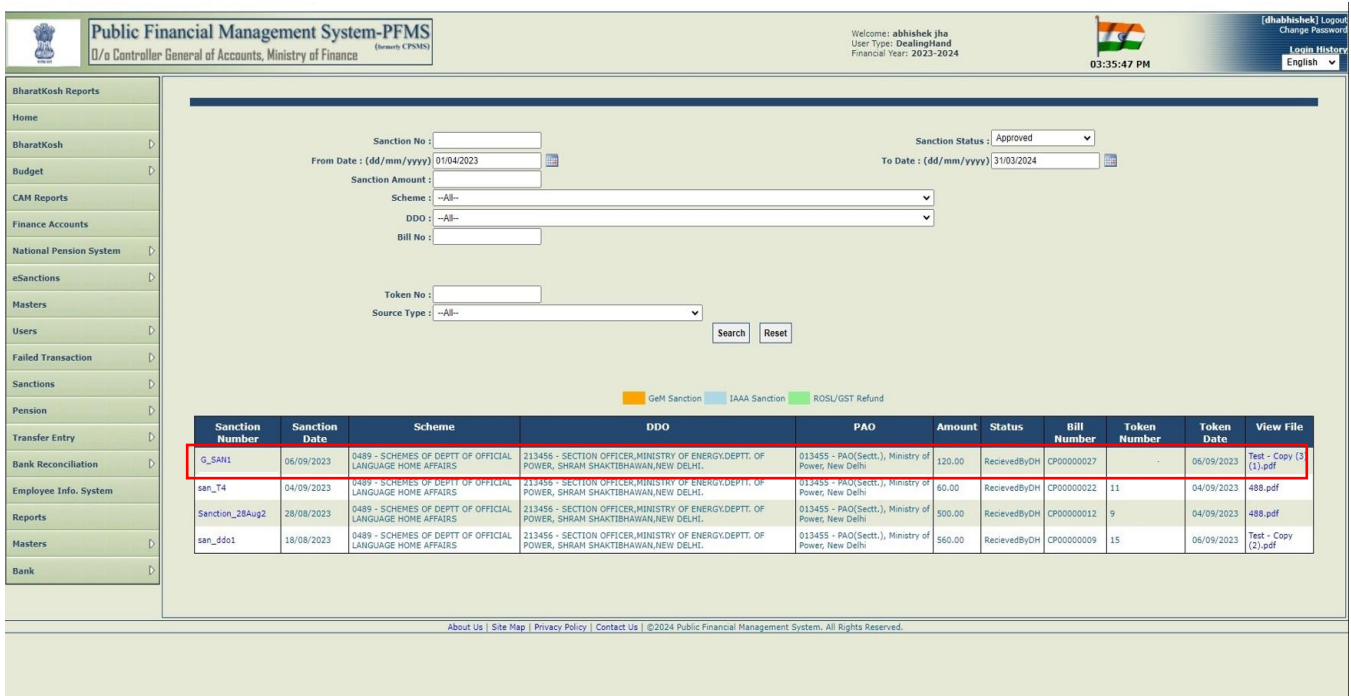
User Manual of Bill Return Reasons

> ➢ User will receive the Sanction and it will be available for passing/returning at DH level.

> ➢ Follow the below path for returning/passing the sanction

> **Sanctions - > Pass Bills**

> ➢ Search the sanction through the parameters defined on the interface.

> ➢ Click on the Sanction no. hyperlink.

User Manual of Bill Return Reasons

➢ Click on '**Forward To AAO (Return)**' button to return the sanction to AAO.

➢ Clicking on the button, Return reasons popup will appear as shown in the below screenshot.

➢ After selecting the reasons, if sub reasons are available, select from the drop down and check the check box given in the list.

➢ If 'O**thers**' will be checked, enter the any other reason apart from the available list.

➢ Click on '**Add Reasons**' button to add the reasons in the grid.

➢ Click on '**X**' link to remove the reasons.

User Manual of Bill Return Reasons

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

➤ 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.

User Manual of Bill Return Reasons

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

Sanctions - > Pass Bills

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

User Manual of Bill Return Reasons

➢ Click on '**Click here to see remarks by DH**' hyperlink to view the remarks of DH in a popup.

➢ Click on '**Forward To PAO (Return)**' button to return the sanction to PAO.

➢ 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 'O**thers**' will be checked, enter the any other reason apart from the available list.

➢ Click on '**Add Reasons**' button to add the reasons in the grid.

➢ Click on '**X**' link to remove the reasons.

User Manual of Bill Return Reasons

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

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			×
2.TDS deduction not as per rules	2.2 TDS on GST is not made			×
2.TDS deduction not as per rules	2.3 Others		Test	×
4.Insufficient budget	4.1 Non-availability of budget provisions under the accounting head.			×
4.Insufficient budget	4.2 Budget made available through re-appropriation is not in order			×

➢ 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.

User Manual of Bill Return Reasons

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

Sanctions - > Pass Bills

➢ Search the sanction through the parameters defined on the interface.

➢ Click on the Sanction no. hyperlink.

User Manual of Bill Return Reasons

➢ Click on the Sanction no. hyperlink.

➢ Click on '**Click here to see remarks by AAO**' hyprlink.

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

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 'O**thers**' 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.

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

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.

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

User Manual of Bill Return Reasons

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

- ➢ 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.

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.

➢ System will prompt the user with the confirmation message on the screen.

➢ Click on '**OK**' button.

User Manual of Bill Return Reasons

➢ Clicking on the button, return reasons popup will appear as shown in the below screenshot.

➢ After selecting the reasons, if sub reasons are available, select it from the drop down and check the check box given in the list.

➢ If 'O**thers**' will be checked, enter the any other reason apart from the available list.

➢ Click on '**ADD Reasons**' button to add the reasons in a grid.

➢ Click on '**X**' link to remove the reasons.

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

User Manual of Bill Return Reasons

➢ After successfully returning of the bill success message '**Returned by DH For DSC**' will be displayed on the interface shown in the below screenshot.

➢ On returning by DH, return order will be generated in the PDF format and it will be available for digital signature.

➢ 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.

User Manual of Bill Return Reasons

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

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

User Manual of Bill Return Reasons

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

➤ Confirmation message will be displayed on the screen '**Are you sure you want to apply DSC**' as shown in the below screenshot.

➤ Click on '**OK**' button.

➤ Click on '**OK**' button.

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

➢ Click on '**Digital Sign**' button.

User Manual of Bill Return Reasons

➢ Click on '**OK**' button.

➢ Click on '**Get Status**' button.

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.
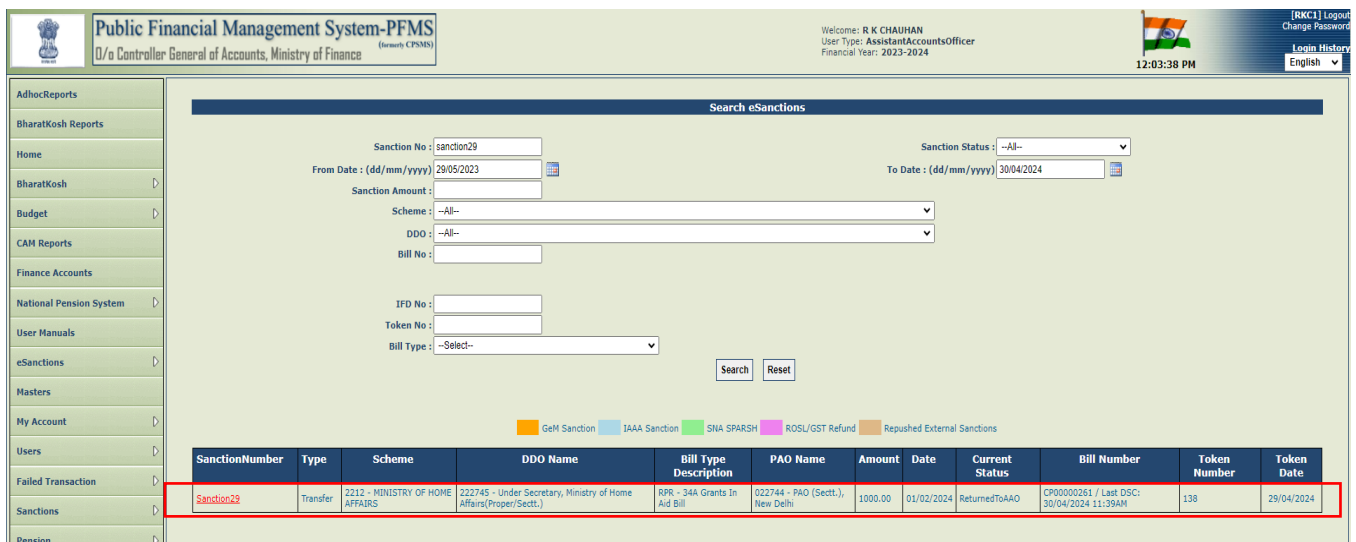
User Manual of Bill Return Reasons

➢ 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.

➢ Click on '**OK**' button.

User Manual of Bill Return Reasons

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

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

User Manual of Bill Return Reasons

- ➢ Clicking on the button, return reasons popup will appear as shown in the below screenshot.
- ➢ After selecting the reasons, if sub reasons are available, select it from the drop down and check the check box given in the list.
- ➢ If 'O**thers**' 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.

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

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.

➢ 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.

User Manual of Bill Return Reasons

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

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

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

➢ Confirmation message will be displayed on the screen '**Are you sure you want to apply DSC**' as shown in the below screenshot.

➢ Click on '**OK**' button.

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

➤ PFMS Digital Signature window will appear.

➤ Click on '**Digital Sign**' button.
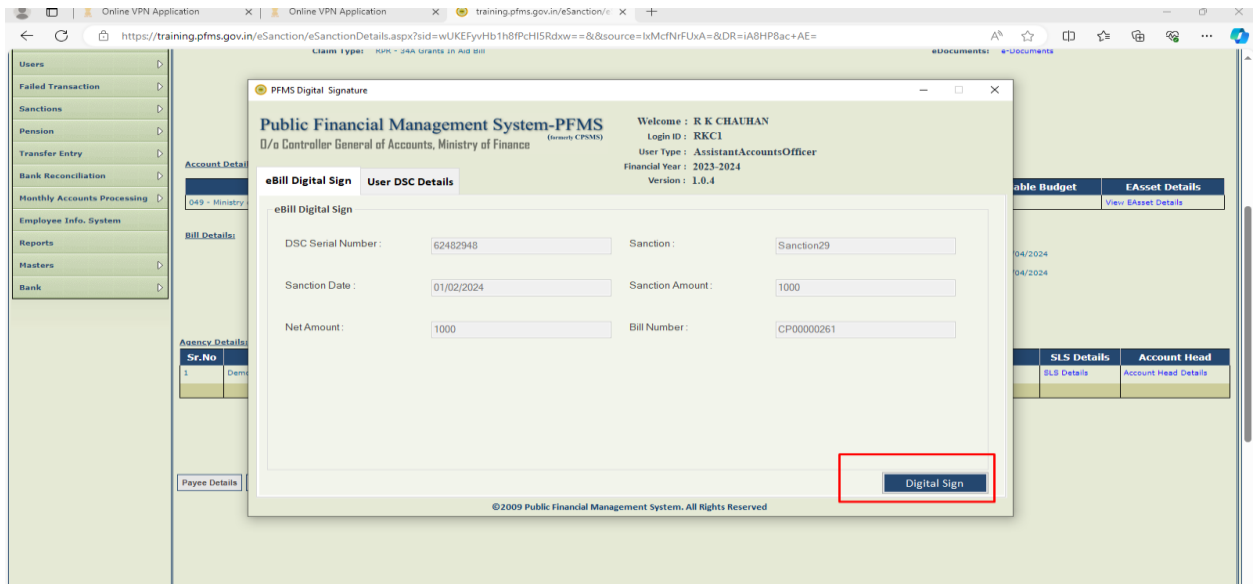
➤ After successfully digitally signing of the return order, success message will be displayed on the screen as shown in the below screenshot.

➤ Click on '**OK**' button.

➤ After DSC of the return order sanction will be returned to PAO.

➢ Click on '**Get DSC Status**' button.

➢ Status message will be displayed on the screen as shown in the below screenshot.

➢ Click on '**OK**' button.

User Manual of Bill Return Reasons

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

        eSanctions - > Manage Sanctions

➢ Search the sanction through the parameters defined on the interface.

➢ Click on the Sanction no. hyperlink.

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

User Manual of Bill Return Reasons

➢ Click on '**OK**' button.

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

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.

➢ System will prompt the user to enter FIFO remarks as the bill has been bypassed as shown in the below screenshot.

➢ Enter the FIFO remarks and click on '**Return Bill TO DDO**' button.

➢ System will prompt the user with the confirmation message 'Are you sure you want to submit this record?'.

➢ Click on '**OK**' button.

User Manual of Bill Return Reasons

➢ Clicking on the button, Return reasons popup will appear as shown in the below screenshot.

➢ After selecting the reasons, sub reasons are available, select it from the drop down and check the check box given in the list.

➢ If 'O**thers**' 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.

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			×
2.TDS deduction not as per rules	2.2 TDS on GST is not made			×
2.TDS deduction not as per rules	2.3 Others		Test	×
4.Insufficient budget	4.1 Non-availability of budget provisions under the accounting head.			×
4.Insufficient budget	4.2 Budget made available through re-appropriation is not in order			×

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

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.

➢ 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.

User Manual of Bill Return Reasons

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

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

➢ Return Memo will be opened in the PDF format.

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

User Manual of Bill Return Reasons

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

User Manual of Bill Return Reasons

➢ Confirmation message will be displayed on the screen '**Are you sure you want to apply DSC**' as shown in the below screenshot.

➢ Click on '**OK**' button.

➢ 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.
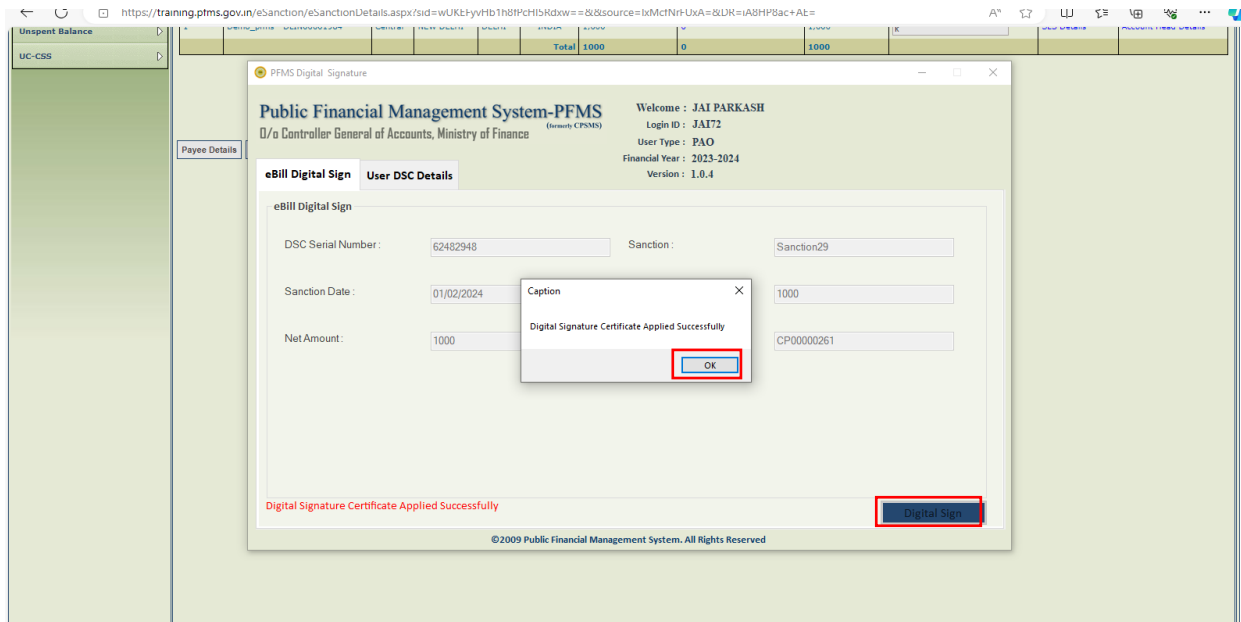
➢ Click on '**OK**' button.
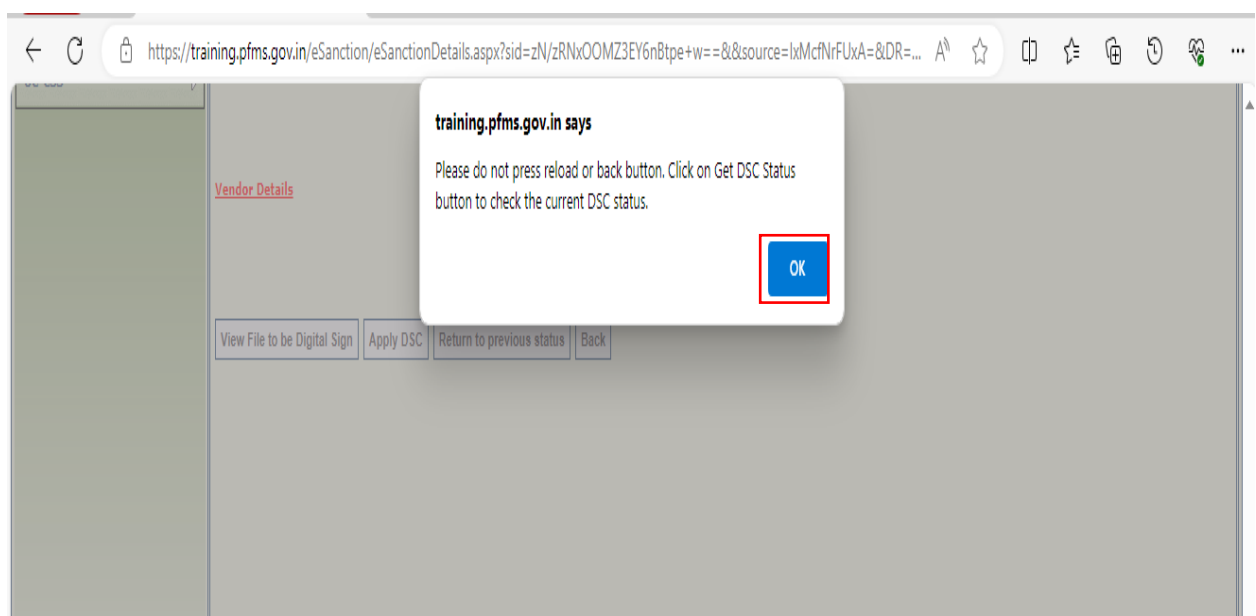
➢ Click on '**Get DSC Status**' button.

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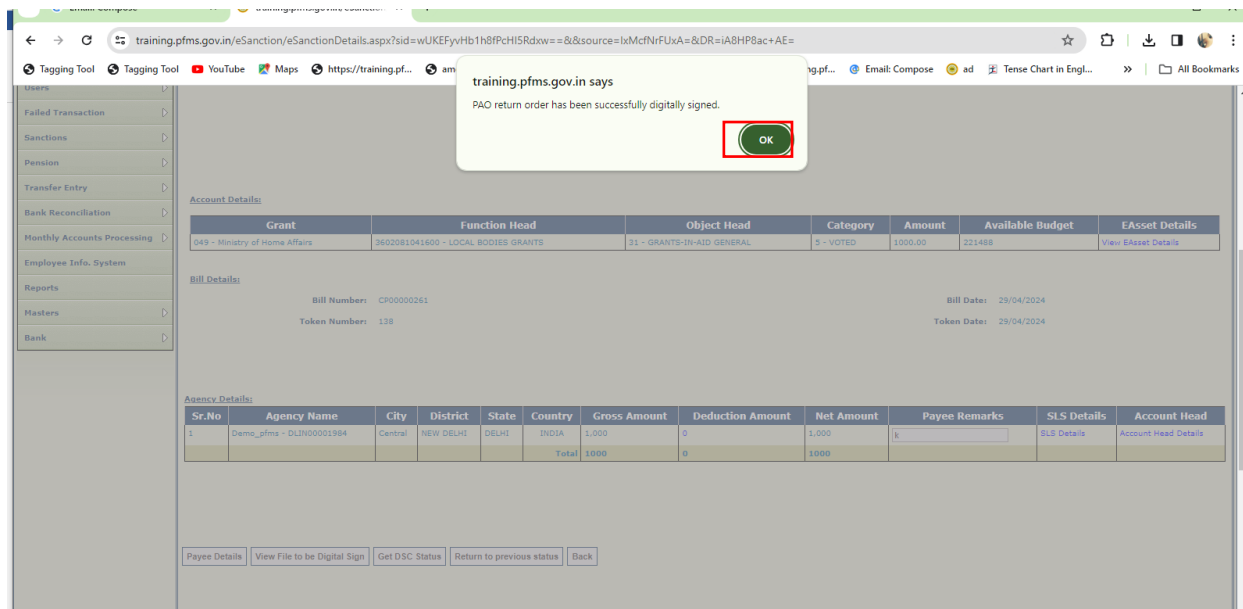
Similar procedure needs to be followed in case of CDDO Maker, CDDO Checker and CDDO Admin level users while returning the bill in the sanction module of PFMS.

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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 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

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

7.5. Procurement of Goods and Services

7.5.1 Sanction order is missing/not signed.
7.5.2 Not supported with receipts/invoices/vouchers
7.5.3 Certificate on goods received in good condition and entry has been made in Stock register in terms of Rule 208, GFR, 2017 is not made available.
7.5.4 Not supported with documents/proof for GST claim
7.5.5 Non-availability certificate for procurement outside GeM is missing.
7.5.6 For procurement outside GeM, necessary approval from Secretary in consultation with FA on the recommendation of Standing Committee on GeM is missing.
7.5.7 Copy of ESIC, EPFO challan or other documents as per contract is missing.
7.5.8 Certificate of Local Purchase Committee is missing.
7.5.9 Documentary evidence like Bank guarantee against advance sought is not provided.
7.5.10 Not properly filled up/being blank.
7.5.11 others

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

7.6.1 Certificate for final payment that the work has been completed as per contract/work order/agreement is missing.
7.6.2 Work order is missing
7.6.3 Others

7.7. CSS/CS/Other Central Expenditure

7.7.1 Details of IFD concurrence are not indicated.
7.7.2 Details not attached
7.7.3 Others

7.8. Contingent bills

7.8.1 Requisite certificates are not enclosed.
7.8.2 Sub-vouchers are not attached.
7.8.3 Bill for phone calls is not supported by the requisite certificate
7.8.4 Others

7.9. Tuition Fee

7.9.1 Certificate of school or cash receipt from the school is not attached
7.9.2 Receipt is not signed/ attested by DDO
7.9.3 Not properly filled up/being blank
7.9.4 Others

8.Non-compliance with rules	**8.1.Pay and Allowances** **8.1.1** Recoveries viz. CGHS, CGEGIS, L.Fee etc. are not correctly deducted as per entitlement

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

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