



Govt. of India
Ministry of Finance
O/o the Pr. Chief Controller of Accounts
Central Board of Indirect Taxes and Customs
(Expenditure Coordination Section)
1st Floor, DGACR, Building, I.P. Estate, New Delhi-110002
E-Mail: expdr-coord@gov.in

By mail

No.Pr.CCA/CBIC/Expdr-Coord./Common reason for returning of bill/2024-25/ 233 Dated: 16/10/2024

CIRCULAR

Subject: Standardization of Bill Return Reason-regarding.

Please find enclosed herewith Office Memorandum no M/2/2023-CDN-CGA/CF-No. 13105/2961 Dated 09.10.2024 on the above cited subject. In view of above, all Zonal Heads are requested to direct their respective PAOs to go through the above-mentioned Gazette Notification and to ensure that standardized reasons are used while returning the bills. Further, you are also requested to hold **VC** with concerned PAOs to ensure implementation.

This issues with the approval of the Competent Authority.

(Signature)
16/10/24

Encl: as above.

(Raveen K Manoharan)
Assistant Controller of Accounts

Copy to:

1. The Dy.CA O/o CA (WZ), CBIC, Mumbai.
2. The DCA O/o DCA(EZ), CBIC, Kolkata.
3. The Dy. CA O/o DCA(SZ), CBIC, Chennai.
4. The CA,(NZ), O/o Pr.CCA, CBIC.
5. All PAOs of NZ, CBIC
6. Sr. AO (ITD) is requested to upload on the ARPIT Portal.

No. M/2/2023-CDN-CGA/CF-No.13105/2961
O/o Controller General of Accounts

Ministry of Finance
Department of Expenditure

Mahalekha Niyantarak Bhawan
GPO Complex, E-Block, INA, New Delhi

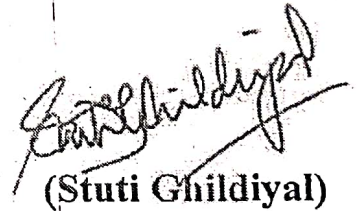
Dated: 09.10.2024

Office Memorandum

Sub: - Standardization of Bill Return Reason -reg.

In continuation with this office OM No. 2953 dated 03.10.2024, the details of returned bills and reasons there of pertaining to your office are attached herewith for perusal and further necessary action.

This issues with the approval of Competent Authority.



(Stuti Ghildiyal)

Asstt. Controller General of Accounts
Oversight and Monitoring Cell (OMC)

Enclosure: As above.

To:-

All Pr.CCA/CCAs/CAs (I/c) – All Civil Ministries.

Copy to:-

1. PS to Addl.CGA
2. PS to Jt. CGA (HR, CDN, OMC, IAD)
3. PA to Dy. CGA (OMC, IAD, Vigilance, CDN)
4. PA to ACGA (OMC,IAD,HR I&II)

No. M/2/2023-CDN-CGA/CF-No.13105/2023

O/o Controller General of Accounts

Ministry of Finance

Department of Expenditure

Mahalekha Niyantak Bhawan

GPO Complex, E-Block, INA, New Delhi

Dated: 03.10.2024

Office Memorandum

Sub: - Standardization of Bill Return Reason -reg.

In pursuance of the Meeting dated 25.09.2025, chaired by the Controller General of Accounts, it is brought to the notice that TA-II Section, O/o CGA, has standardized the category wise bill return reasons, however, it has been noticed that **PAOs are not selecting the standardized reasons** for returning the bills.

Therefore, a list of standardized reasons for Bill Returned by PAOs, incorporated in PFMS portal, is attached herewith for reference and further necessary action at PAO level.

This issues with the approval of Competent Authority.


Sr. Accounts Officer

Oversight and Monitoring Cell (OMC)

Enclosure: As above.

To:-

All Pr.CCA/CCAs/CAs (I/c) – All Civil Ministries.

Copy to:-

1. PS to Addl.CGA
2. PS to Jt. CGA (HR, CDN, OMC, IAD)
3. PA to Dy. CGA (OMC, IAD, Vigilance, CDN)
4. PA to ACGA (OMC,IAD,HR I&II)

Annexure

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

7.1.9 Not supported by absentee statement.

7.1.10 Others

7.2. Medical reimbursement

7.2.1 Not supported with receipts/invoices/vouchers

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

7.2.3 Emergency certificate is not attached.

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

7.2.5 CGHS/AMA referral slip is not enclosed.

7.2.6 Restricted amount or approved amount is not attested by DDO

7.2.7 Discharge summary duly signed is missing

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

7.2.9 Not properly filled up/being blank by claimant.

7.2.10 Others

7.3. TA/LTC/Transfer TA

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

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

7.3.3 Not supported with copies of tickets/boarding pass

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

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

7.3.6 Purpose of visit is missing.

7.3.7 Bills not signed by Controlling Officer/Self Controlling Officer

7.3.8 Copy of approved tour programme is missing.

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

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

7.3.11 Transfer order is missing.

7.3.12 Not properly filled up/being blank.

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

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

7.3.15 Others

7.4. GPF/NPS/Loans and Advances

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

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

7.4.3 Not properly filled up/being blank.

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

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

7.4.6 others

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