

Guidelines

For

“Expenditure and Advance

Module”

Version: ICAR_PFMS 2.0



1. **ADVANCES**

Advance payment is made to a vendor or supplier for getting a service or product. An advance is also given to an official for getting a work done.

Once the intended work is completed, the beneficiary/vendor/supplier will submit the voucher and return the balance amount, if any, for settling the advance

1.1 **PAYMENT OF ADVANCE**

For making Advance Payment, the Operator who will be the DDO will log into the Operator A/c.

- Go to module “Advances” click on “Add New”
- A new page “Create Fund Advances” will open.
- Select Scheme, and Bank Account,
- Select the beneficiary/vendor if it has already been created. Otherwise create the vendor by clicking on “Add New vendor/Beneficiary”.
- The beneficiary/Vendor list can also be created from Master-Vendors-Add New. Then fill in all the relevant information such as sanction number, date, actual transaction date, amount of advance & purpose of advance etc. The component of advance can be selected by clicking on Select Component Button. Enter the Amount of Advance or the percentage in case advance is to be paid from more than one component and percentage of each component is available. Only any one of the col. has to be entered.

Figure payment of Advance.

The screenshot displays the 'Create Funds Advances' interface. On the left is a sidebar with navigation options: Home, E-Payment, Reports, My Details, Masters, My Schemes, Agencies, My Funds, Transfers, Advances, Expenditure, Bank, Misc. Deduction Filing, Utilisation Certificate, CPDSG Forum, Tally Integration, and Bank Printing Templates. The main area is titled 'Create Funds Advances' and contains the following fields and sections:

- Funds Advance Header:**
 - Scheme: Dropdown menu (selected: DEZ - MAHATRA DIVYSE NATIONAL RURAL EMPLOYMENT GU)
 - Bank/Cash Account: Dropdown menu (selected: -Select-)
 - Vendor/Beneficiary: Radio buttons for Vendor and Beneficiary
 - Sanction Number: Text input field
 - Sanction Date: Date picker (selected: 08/03/2018)
 - Actual Transaction Date: Date picker
 - Balance Amount: Text input field
 - Advance Amount: Text input field
 - Purpose for Advance: Text input field
- Scheme Component Details:**
 - Scheme Components: Text input field with a 'Select Scheme component' button and a note '(Enter minimum 5 characters to Scheme Components)'
 - Percentage: Text input field
 - Amount: Text input field
 - Add: Button
- Total Amounts:**
 - Component Amount: Text input field
 - Balance Amount: Text input field
- Buttons:** Save, Reset, Cancel

Click on Add button to display the advance details in a grid blow. The total amount and net of Component amounts should match to proceed further.

Sanction Number: 1344an
 Sanction Date: 06/03/2014
 Actual Transaction Date: 06/03/2014
 Balance Amount: 2034448000.00
 Advance Amount: 10000
 Purpose for Advance:

Scheme Component Details:

Scheme Components: Select Scheme Percentage: Amount: Add

component
 (Enter minimum 3 characters to Scheme Components)

	Scheme Component	Amount
☐	[4465] Work site facilities	10000.00

Remove

Total Amount: 10000.00
 Component Amount: 10000.00
 Balance Amount: 0.00

Save Reset Cancel

Click on save button to enter payee details. Click 'Yes' to Enter payee details as explained in Transfer Module.

Sanction Number: 1344an
 Sanction Date: 06/03/2014
 Actual Transaction Date: 06/03/2014
 Balance Amount: 2034448000.00
 Advance Amount: 10000
 Purpose for Advance:

Scheme Component Details:

Scheme Components: Select Scheme Percentage: Amount: Add

component
 (Enter minimum 3 characters to Scheme Components)

	Scheme Component	Amount
☐	[4465] Work site facilities	10000.00

Remove

Total Amount: 10000.00
 Component Amount: 10000.00
 Balance Amount: 0.00

Funds details saved successfully.
 Do you want to proceed with payee details?

Yes No

Deduction like TDS from payment can also made by clicking 'Yes' on link "Do You want to Add Deduction Details?" and then clicking on 'Next' button. Select the Deduction Type and enter the amount/percentage to be deducted and click 'Add Deductions'. More than one type of deductions can be effected from the payment. The cheque amount and the amount deducted should tally with the total amount of advance. Click confirm to complete payee details.

CPSMS Forum

Tally Integration

Bank Printing Templates

Vendor/Beneficiary Details:

Vendor Name	Unique Code	Amount
M/s. Capital Services	M/2016bdrPH	10000.00

Instrument Type

Instrument Type:

Cheque Details

Cheque No.	Cheque Favouring	Amount	Date	Delete
233365 (Account is Non CBS, So enter cheque here.)	M/s. Capital Services	500	06/03/2014	X

Do you want to add the deduction details?

☒ Yes ☐ No

Favouring: Deduction Type: Percentage: Amount:

	Favouring	Deduction Type	Amount
☐	M/s. Capital Services_233365_Cheque	TDS	500.00

Verify the details and submit for approval of advance payment.

Transfers

Advances

Expenditures

Bank

Misc. Deduction Filing

Utilisation Certificate

CPSMS Forum

Tally Integration

Bank Printing Templates

Modified By: commissioner/it Modified On: 06/03/2014

Purpose for Advance:

Payment Details:

Favouring	Cheque/Account No.	Amount	IFSC/MICR Code.	Payment Mode	Instrument Date
M/s. Capital Services	233365	5000.00		Cheque	06/03/2014

Bill Deduction Details:

Favouring	Deduction Type	Amount
M/s. Capital Services_233365_Cheque	TDS	500.00

Scheme Component Details:

Component Name	Amount
[4493] Work site facilities	10000.00

Vendor/Beneficiary Details:

Vendor Name	Unique Code	Amount
M/s. Capital Services	M/2016bdrPH	10000.00

Payee Details has been submitted successfully

The approver who will be the Audit/Accounts will login, go to Advance-Approve and after verifying the details, approve the expendit to complete the process.

The approver will log in and approve the advance by clicking on the sanction number and verifying the details entered by operator.

My Funds

Transfers

Advances

Expenditures

Bank

Misc. Deduction Filing

Utilisation Certificate

CPSMS Forum

Tally Integration

Bank Printing Templates

Modified By: commissioner/it Modified On: 06/03/2014

Purpose for Advance:

Payment Details:

Cheque/Account No.	Amount	IFSC/MICR Code.	Payment Mode	Instrument Date
233365	5000.00		Cheque	06/03/2014

Favouring

Favouring	Deduction Type	Amount
M/s. Capital Services_233365_Cheque	TDS	500.00

Scheme Component Details:

Component Name	Amount
[4493] Work site facilities	10000.00

Vendor/Beneficiary Details:

Vendor Name	Unique Code	Amount
M/s. Capital Services	M/2016bdrPH	10000.00

1.2 ADVANCE SETTLEMENT

Advance paid should be settled within the stipulated time. For settlement of Advance paid the operator who will be the DDO will log in and

a) Go to Advances-Advance Settlement.

Sanction Number	Sanction Date	Scheme Code Name	Vendor/Beneficiary Name	Advance Amount	Status
06/03/2014		0001-PAWATHA GANDE NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME	M/s. Capital Services	10000.00	Approved

b) Click on the Sanction No. to verify advance details. Click 'Add New Settlement' button to open the settlement page to enter advance settlement.

Scheme Code/Name: PAWATHA GANDE NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME
Bank Account Number: 6304660778
Vendor/Beneficiary Name: M/s. Capital Services
Order Number: 134-cas
Order Date: 06/03/2014
Advance Status: Approved

Total Advance Amount: 10000.00
Advance Paid To Vendor: 10000.00
Total Paid Amount: 6000.00
Total Deduction Amount: 500.00
Already Settled Amount: 0.00

[Add New Settlement](#) [Submit For Approval](#) [Cancel Settlement](#) [Approve/Reject](#) [Back](#)

Advance can be settled either by expenditure voucher or by returning the advance amount or partially by expenditure voucher and partially by refund of advance.

c) Select the appropriate type of settlement.

d) Select the Bank Account No. of the agency, enter component, select Revenue or Capital as the form of expenditure, enter amount of settlement and click on add button.

The advance settlement details will be shown in a grid. Verify and select the check box to save the details.

Voucher Number	Scheme Component	Settlement Type	Amount	Expense Type
☒ MP402-03-2014-0001	[4403] Administrative expenses component	Expenditure	5000.00	Revenue

After saving the details

e) Go to Advances>Advance Settlement again and click on Sanction No. for submitting the settlement amount entered for approval.

Sanction Number	Sanction Date	Scheme Code/Name	Vendor/Beneficiary Name	Advance Amount	Status
6835-HANUTMA (GAOCHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME)	06/05/2014	HCL Capital Services	10000.00	Approved	

Verify the details and select check box and submit for approval of settlement. A message "Settlement Submitted Successfully" will be shown.

Advance Settlement

Scheme Code/Name: RAJASTHA GAROHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME
 Bank Account Number: 63040890778
 Vendor/Beneficiary Name: P/s. Capital Services
 Order Number: 134-san
 Order Date: 06/03/2014
 Advance Status: Approved
 Total Advance Amount: 10000.00
 Advance Paid To Vendor: 10000.00
 Total Paid Amount: 9900.00
 Total Deduction Amount: 500.00
 Already Settled Amount: 0.00

Voucher Number	Component Name	Settlement Type	Amount	Status
☒ NP402-03-2014-0001	Administrative expenses	Expenditure	5000.00	Created
Grand Total			5000.00	

The approver will log in and

f) Go to Advances>Advance Settlement and click on sanction number to open Advance Settlement Approval page.

Manage Funds Advance

Financial Year: 2013-2014
 Scheme Code/Name: -R-
 Vendor/Beneficiary Name: -R-
 Sanction Number:
 Status: All

Sanction Number	Sanction Date	Scheme Code-Name	Vendor/Beneficiary Name	Advance Amount	Status
NP402-03-2014-0001	06/03/2014	0002 RAJASTHA GAROHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME	P/s. Capital Services	10000.00	Approved

Select the check box and approve the settlement amount.

Advance Settlement

Scheme Code/Name: RAJASTHA GAROHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME
 Bank Account Number: 63040890778
 Vendor/Beneficiary Name: P/s. Capital Services
 Order Number: 134-san
 Order Date: 06/03/2014
 Advance Status: Approved
 Total Advance Amount: 10000.00
 Advance Paid To Vendor: 10000.00
 Total Paid Amount: 9900.00
 Total Deduction Amount: 500.00
 Already Settled Amount: 0.00

Voucher Number	Component Name	Settlement Type	Amount	Status
☒ NP402-03-2014-0001	Administrative expenses	Expenditure	5000.00	Submitted
Grand Total			5000.00	

A message showing 'Settlement Details Approved Successfully' will appear. This will complete the process of advance settlement. Advances once settled will form part of expenditure. The current status of advance can be viewed by going to Advances-Manage menu.

EXPENDITURE

Expenditure module is used for capturing of all expenses incurred directly by the implementing agency like salary expenses, office expenses etc.

For Expenditure Booking, the Operator who will be the DDO will log into the Operator A/c.

For entering expenditure voucher details go to Expenditure>Add New.

Select the Scheme from the dropdown menu

Select Account number of the Agency to be debited.

Select payee as self or Vendor/Beneficiary. In case of Vendor/Beneficiary, select the Vendor from the Vendor list created. Vendor/Beneficiary list can be created by clicking on 'Add New Vendor/Beneficiary' link of expenditure page or going to Masters>Vendors>Add New link.

Enter Sanction No., Sanction Date and Actual Transaction Date in the respective columns. Enter the gross amount to be paid in the total amount paid column.

Select the component of expenditure,

Select expense type as Revenue or Capital,

Enter the amount or percentage and click Add for display of component details in a grid. The gross amount and component/s amount should tally to proceed further.

Click on save button to save the entry. Upon saving the entry, the user will be prompted for entering the payee details. Click 'Yes' to proceed for entering payee details as explained in Transfer and Advance module.

Create Expenditure Details

Expenditure Header:

Scheme: 022 - MAHATMA-GANDHI NATIONAL RURAL EMPLOY
Bank Account: 004000070 - RAJYAS PRADIKSH STATE EMPLOYED
Expenditure Done By: Vendor
Vendor: No. Capital Service
Sanction No.: 231 ap
Sanction Date: 06/03/2014
Actual Transaction Date: 06/03/2014
Total Available Amount: 23000000.00
Total Amount: 200
Purpose for Expenditure:

Scheme Component Details:

Scheme Component: Component Select Scheme
Expense Type: ☒ Revenue ☐ Capital
Percentage: Amount: Add

Scheme Component	Amount	Expense Type
[4402] Cost of materials	2000.00	Revenue

Add new sanction/beneficiary

Sanction No.: 291 age
 Sanction Date: 06/05/2014
 Actual Transaction Date: 06/05/2014
 Total Available Amount: 2000.00
 Total Amount: 2000
 Purpose for Expenditure:

Scheme Component Details:

Scheme Components: Select Scheme
 Expense Type: ☒ Revenue ☐ Capital
 Percentage: Amount:

	Scheme Component	Amount	Expense Type
☒	[4492] Cost of materials	2000.00	Revenue

Summary:

Total Amount: 2000.00
 Component Amount: 2000.00
 Balance Amount: 0.00

The approver who will be the Audit/Accounts will login, go to Expenditure-Approve and after verifying the details, approve the expenditure to complete the process.

Payment of Deduction made from Advance/Expenditure Bills.

The deductions made from Advance/Expenditure bill can be made from the Menu Misc. Deduction filing. Go to Misc. Deduction>Manage Deductions. The page will show sanction details along with deduction details made from that sanction. Select the sanction by clicking on the check box and click 'Add Deduction'.

Manage Deduction

Scheme: Deduction Type:
 Module Name: Sanction Number:
 From Date: To Date:

	Sanction Number	Sanction Date	Amount	Deduction Amount	Deduction Type	Project	Vendor/Beneficiary Name	Module Name
☒	IMP CLIN 100000	11/07/2010	10.00	0.00	700	0000		Expenditure

Select Scheme and Deduction Type and search to see list of sanctions where deductions have been effected.

Select the sanction/s and click Add deductions. Tax deduction payment entering page will open

Enter Scheme, Account Number and Instrument Number. Deducted amount will be shown by default by the system. Enter the instrument details and payee detail and save to complete payment of deducted amount.

Home	
E-Payment	
Reports	
My Details	
Masters	
My Schemes	
Agencies	
My Funds	
Transfers	
Advances	
Expenditures	
Bank	
Misc. Deduction Filing	
Utilisation Certificate	
CPSPS Forum	
Tally Integration	
Bank Posting Templates	

Tax Deduction Payment Detail

Scheme :

002 - MANDLA GANOLI WTDNA, RURAL

Bank Account:

03400070 - RAJYAS PRADHAN STATE EP

Instrument Type:

Cheque

Voucher Number:

TD-RP402-01-2014-0001

Deduction Amount:

50.00

Remarks:

Cheque Details

Cheque Number:

05400

[Account is Bank CBS, So enter cheque here.]

Cheque Date:

06-03-2014

Favouring:

Income Tax Department

Save

Back

Guidelines

For

“Expenditure filling for Historical Data”

Version: ICAR_PFMS 3.0



Expenditure Filing

The process of feeding the day to day transactions as recorded in the cash book on the PFMS portal by an agency registered on PFMS, is called expenditure filing and expenditure filing is done through EAT Module of PFMS.

All the Expenditure till September 30 is to be filled by all the 114 constituent's units of ICAR under EAT module of PFMS.

For Expenditure filing, the Operator who will be the DDO will log into the Operator A/c.

- a) Go to Expenditure>Add New.
- b) Select the Scheme.
- c) Select the Agency Account choice as Self.

The screenshot shows the PFMS portal interface. The main heading is 'Public Financial Management System-PFMS' with the subtitle 'D/o Controller General of Accounts, Ministry of Finance'. The user is logged in as 'ICAR_Admin'. The left sidebar contains various menu items like 'AdhocReports', 'BharatKosh Reports', 'Home', 'E-Payment', 'Health Module', 'Reports', 'My Details', 'Masters', 'My Schemes', 'Agencies', 'My Funds', 'Transfers', 'Advances', 'Scheme Allocation', 'Expenditures', 'Bank', 'Register / Track Issue', 'Misc. Deduction Filing', 'Utilisation Certificate', 'Accounting System Integration', and 'Bank Printing Templates'. The main content area is titled 'Create Expenditure Details' and contains the following fields:

- Expenditure Header:**
 - Scheme: * (Dropdown menu)
 - Project: (Dropdown menu)
 - Agency Account Choice: * ☒ Self ☐ Parent Agency
 - Bank Account: * (Dropdown menu)
 - Expenditure Done For: * (Dropdown menu)
 - Letter/Office Order No.: *
 - Office Order Letter Attachment (if any):
 - Uploaded Sanction Letter:
 - Sanction Date: * (Date picker)
 - Actual Transaction Date: * (Date picker)
 - Total Available Amount: *
 - Total Amount: *
 - Narration: *
 - Voucher Number: *
- Scheme Component Details:**
 - Scheme Components: (Enter minimum 3 characters to Scheme Components)
 - Expense Type: ☒ Revenue ☐ Capital
 - Percentage:
 - Amount:
- Summary:**
 - Total Amount: *
 - Component Amount: *
 - Balance Amount: *

At the bottom of the form are buttons for 'Save', 'Reset', and 'Back'.

- d) Select the Expenditure done for Self.
- e) Fill up all the relevant details. And select the Scheme component Grant in Aid to ICAR.
- f) For booking the expenditure under 1270 Scheme, the Salary will be booked under 'GIA Salary' Component and Pension will be booked under 'GIA General' Component.
- g) Select the Expense Type as Revenue or Capital
- h) Enter the Amount. Click on Add.
- i) Save the Data.

It will Reach the Approver. The Approver will approve it or Reject it after checking.

Note:

- 1) Transfer & Expenditure module both are different; they should not be clubbed while booking the expenditure in Historical Data.