

Reminder-II

F.No. TA-2-01002/3/2023-TA-CGA(e-15060)/ 237

Government of India  
Ministry of Finance  
Department of Expenditure  
Controller General of Accounts  
(TA-II Section)

...

Mahalekha Niyantrak Bhawan  
GPO Complex, E-Block, INA,  
New Delhi  
Dated, the 18th July 2025.

### OFFICE MEMORANDUM

**Subject: CAM procedure for returning bills unpassed-reg.**

Reference is invited to this office OM No. TA-2-01002/3/2023-TA-CGA(e-15060)/65 dated 05.03.2025(copy enclosed) and subsequent reminder vide OM no. TA-2-01002/3/2023-TA-CGA(e-15060)/214 dated 09.07.2025 wherein all the Pr.CCAs/CCAs/CAs(i/c) were requested to ensure that second time returning of bills is being reviewed by supervisory officers such as Dy.CA/CA/CCA/Pr.CCA as the case may be and the related records of the same are being maintained. However, the compliance of the above instructions in the prescribed proforma is still awaited from many Ministries/Departments (Annexure- 'A').

2. Pr. CCAs/CCAs/CAs (i/c) of the concerned Ministry/ Department are requested to compliance to the above instructions and send the requisite information to this office in the prescribed proforma on monthly basis.

This issues with the approval of Addl. CGA (A&FR).

Encl: As above.

(Sanchita Shukla)

Jt. Controller General of Accounts (ARPR)

To

Pr. CCAs/ CCAs/CAs (I/c) of Ministries/Departments (As per Annexure 'A')

Copy to

Sr. AO (OMC), O/o CGA

## Annexure 'A'

S.No	Name of Ministry/Department/Offices
1.	Agriculture & Farmers Welfare
2.	Atomic Energy
3.	Chemicals & Fertilizers (Chemicals & Petrochemicals, Fertilizers, Petroleum & Natural Gas and Pharmaceuticals)
4.	Central Board of Direct Taxes
5.	Central Board of Indirect Taxes & Customs
6.	Central Pension Accounting Office
7.	Civil Aviation & Tourism
8.	Coal
9.	Consumer Affairs, Food & Public Distribution
10.	Controller of Aid Accounts and Audit
11.	Development of North Eastern Region
12.	Education
13.	Electronics & Information Technology
14.	Environment & Forests
15.	External Affairs
16.	Finance
17.	Health & Family Welfare
18.	Home Affairs
19.	Housing & Urban Affairs
20.	Information & Broadcasting & Prasar Bharati
21.	Jal Shakti, Department of Water Resources , River Development& Ganga Rejuvenation
22.	Labour& Employment
23.	Law & Justice, Supreme Court of India and Corporate Affairs
24.	Mines
25.	New and Renewable Energy
26.	Personnel, Public Grievances & Pensions
27.	Planning, Statistics and Programme Implementation
28.	Power
29.	Rural Development, Ministry of Panchayati Raj and Department of Land Resources
30.	Science & Technology
31.	Road Transport & Highways & Ports, Shipping & Waterways
32.	Space
33.	Steel

Reminder

F.No. TA-2-01002/3/2023-TA-CGA(e-15060)/214

Government of India  
Ministry of Finance  
Department of Expenditure  
Controller General of Accounts  
(TA-II Section)

...

Mahalekha Niyantarak Bhawan  
GPO Complex, E-Block, INA,  
New Delhi  
Dated, the 09<sup>th</sup> July 2025.

**OFFICE MEMORANDUM**

**Subject: CAM procedure for returning bills unpassed-reg.**

Reference is invited to this office OM No. TA-2-01002/3/2023-TA-CGA(e-15060)/377 dated 27.11.2024 and subsequent reminders of even No. 406 dated 12.12.2024, of even No. 12 dated 07.01.2025. Reference is also invited to this office OM No. TA-2-01002/3/2023-TA-CGA(e-15060)/65 dated 05.03.2025 wherein all the Pr.CCAs/CCAs/CAs(i/c) were requested to ensure that second time returning of bills is being reviewed by supervisory officers such as Dy.CA/CA/CCA/Pr.CCA as the case may be and the related records of the same are being maintained. However, the compliance of the above instructions in the prescribed proforma is still awaited from many Ministries/Departments (Annexure- 'A').

2. Pr. CCAs/CCAs/CAs (i/c) of the concerned Ministry/ Department are requested to ensure compliance of the above instructions and send the requisite information to this office in the prescribed proforma on a monthly basis, latest by the 10th of the following month.
3. The CGA has taken a serious note of this non-compliance.

This issues with the approval of Addl. CGA.

(Sanchita Shukla)  
Jt. Controller General of Accounts (ARPR)

To

Pr. CCAs/ CCAs/CAs (I/c) of Ministries/Departments (As per Annexure 'A')

Copy to Sr. AO (OMC), O/o CGA

## Annexure 'A'

S.No	Name of Ministry/Department/Offices
1.	Agriculture & Farmers Welfare
2.	Atomic Energy
3.	Chemicals & Fertilizers (Chemicals & Petrochemicals, Fertilizers, Petroleum & Natural Gas and Pharmaceuticals)
4.	Central Board of Direct Taxes
5.	Central Board of Indirect Taxes & Customs
6.	Central Pension Accounting Office
7.	Civil Aviation & Tourism
8.	Controller of Aid Accounts and Audit
9.	Development of North Eastern Region
10.	Education
11.	Electronics & Information Technology
12.	Environment & Forests
13.	External Affairs
14.	Finance
15.	Health & Family Welfare
16.	Home Affairs
17.	Housing & Urban Affairs
18.	Industry
19.	Information & Broadcasting & Prasar Bharati
20.	Jal Shakti, Department of Water Resources , River Development& Ganga Rejuvenation
21.	Labour& Employment
22.	Law & Justice, Supreme Court of India and Corporate Affairs
23.	Mines
24.	New and Renewable Energy
25.	Personnel, Public Grievances & Pensions
26.	Planning, Statistics and Programme Implementation
27.	Power
28.	Rural Development, Ministry of Panchayati Raj and Department of Land Resources
29.	Road Transport & Highways & Ports, Shipping & Waterways
30.	Skill Development & Entrepreneurship
31.	Space
32.	Steel



F.No. TA-2-01002/3/2023-TA-CGA(e-15060)/65

Government of India  
Ministry of Finance  
Department of Expenditure  
Controller General of Accounts  
(TA-II Section)

...

Dated:05.03.2025

**OFFICE MEMORANDUM**

**Subject: CAM procedure for returning bills unpassed-reg.**

Reference is invited to this office OMs dated 12.09.2024, 27.11.2024 and subsequent reminders dated 12.12.2024 & 07.01.2025 on the subject cited above. The requisite information is still awaited from Ministries/Departments as attached in Annexure 'B1'.

2. All the Pr. CCAs/CCAs/CAs shall ensure that second time returning of bills is being reviewed by supervisory officers such as Dy. CA/CA/CCA/Pr. CCA as the case may be and that the related records of the same are being maintained. It is requested to provide the compliance of the above instructions to this office in the prescribed proforma every month latest by 10<sup>th</sup> of the following month in the format provided as Annexure 'A1' in OM dated 27.11.2024 (copy enclosed).

Encl: As above.

  
(Sanjeev Shrivastava)

Addl. Controller General of Accounts (A&FR)

**To: - All Pr. CCAs/ CCAs/CAs (I/c) of Ministries/Departments**

**Copy to:**

**Sr. AOs: OMC, IAD O/o CGA with the request to check the records for second time returning of bills for cross verification or during inspection by this office.**

Annexure B1

Pendency Report

Sl.No	Ministry/Department
1.	Atomic Energy
2.	Coal
3.	Development of North Eastern Region
4.	Home Affairs
5.	Space

F.No. TA-2-01002/3/2023-TA-CGA/e-15060/ 377  
 Ministry of Finance  
 Department of Expenditure  
 Controller General of Accounts  
 Mahalekha Niyantak Bhawan, E-Block, INA,  
 New Delhi – 110023  
 (TA-II Section)

...

Dated: 27.11.2024

**OFFICE MEMORANDUM**

**Subject: CAM procedure for returning bills unpassed- reg.**

It is in continuation to this office OM No. TA-2-01002/3/2023-TA-CGA (e-15060)/319 dated 12.09.2024 and OMC's OM No. M/2/2023 CDN (OMC)-CGA/CF-No.15452/3023 dated 25.11.2024 on the subject cited above. Vide above OM's reference was invited to Para 2.5.1, 2.5.3 & Para 2.5.4 of the Civil Accounts Manual, 2024 detailing the procedure to be followed for return of bills un-passed.

2. The compliance of the instructions issued vide Office Memorandum dated 12.09.2024 was also sought via email dated 23.09.2024 and subsequently by an email dated 25.11.2024.

3. In view of the above, it is again requested that the Competent Authority has desired to review the **Month-wise status** (for the month of October and November 2024), of compliance of the instructions as stated in OM dated 12.09.2024. The progress achieved as well as challenges faced in collating and submitting the relevant information may also be shared in the meeting being held by CGA on 28.11.2024. The requisite information may please be sent by 06.12.2024 in the format provided as Annexure 'A1'.

*Shankari Murali*

(Dr. Shankari Murali)  
 Addl. Controller General of Accounts (A & FR)

**To: - All the Pr. CCAs/CCAs/CAs (I/c) of Ministries/Departments**

**Copy to:**

1. PPS to CGA
2. PS to Addl. CGA (A & FR)
3. PS to Addl. CGA (OMC)
4. PS to Jt. CGA (AR&PR)
5. PS to JtCGA (O&M)

## Annexure 'A1'

## 2% Test Check of bills returned to ensure validity of reasons of return

Measure/CAM Provision	Level at which check is being done i.e. name of the officer, designation etc	No. of PAO handling the Pre-check in the Ministry	No. of PAOs covered under review	No. of bills returned by the PAO in Oct and Nov 2024	No. of bills reviewed under this provision	Remarks of review officer regarding kind of reasons/objections for return of bills
Para 2.5.3						
Para 2.5.4						
Total						



F. No. TA-2-01002/3/2023-TA-CGA (e-15060)/319  
 Government of India  
 Ministry of Finance  
 Department of Expenditure  
 Office of Controller General of Accounts  
 Mahalekha Niyantrak Bhawan,  
 GPO Complex, E-Block, INA, New Delhi-110023

...

Dated, the 12<sup>th</sup> September, 2024

**OFFICE MEMORANDUM**

**Subject: Procedure for returning bills unpassed - reg.**

Attention is invited to para 2.5.1 of CAM which provides that if for any reason it becomes necessary to return a bill without passing, it should be returned with a Bill Return Memo (Form CAM 14) *clearly stating the reasons for the 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.*

2. All the Pr. CCAs/CCAs/CAs (IC) are requested to initiate a good practice of a test check to examine **at least 2 percent of all bills being returned by the PAOs**, at appropriate levels, to ensure that bills are returned with valid objections, including misclassifications, and also sensitize the PDs/DDOs to ensure that same mistakes do not occur repeatedly in the bills submitted to the PAOs, which results in overburdening the PAOs. The repeated presence of same/ similar mistakes in all such bills also leads to avoidable delays in timely clearance of bills.

This issues with the approval of competent authority.

  
 (Narender Singh)  
 Asst. Controller General of Accounts (TA)

To,

All Pr. CCAs/ CCAs/ CAs (I/C) of Ministries/ Departments.