

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.**

Pendency Report

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

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 Ministry of Finance  
 Department of Expenditure  
 Controller General of Accounts  
 Mahalekha Nyantrak Bhawan, E-Block, INA,  
 New Delhi – 110023  
 (TA-II Section)

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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 OMs 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						

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 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/ Deaparnments.