

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.