



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

No. Pr.CCA/CBIC/Expdr-Coord/Weekly bill report/2022-23/266

Dated: 06/03/2023

CIRCULAR


**Sub: - Enhancing Efficiency of Payment process-reg**

Please find enclosed herewith an OM No. 12282-I/101/1/2023-ITD-CGA/CAM Reports/2227 dated 03.03.2023 issued by Dy. CGA(Co-ordination), O/o CGA on the subject cited above.

All Zonal Heads (SZ, WZ & EZ) of CBIC are directed to issue instructions to all PAOs under their administrative jurisdiction to enhance efficiency of payment process and should strive to reduce the pendency/delays beyond the period stipulated under the revised CAM provision. The PAOs of North Zone are also requested to comply with the instruction contained in the ibid Office Memorandum issued by O/o CGA

This issues with the approval of the Competent Authority.

Encl:- As above.

  
(Lakshaman Dubruwal)  
Sr. Accounts Officer

To:

1. Dy CA, O/O CA(W Z), CBIC, Mumbai
2. ACA, O/o DCA(EZ), CBIC, Kolkata
3. Dy. CA, O/o DCA(SZ), CBIC, Chennai
4. All PAO of North Zone

Copy to:

1. Sr. PS to Pr. CCA, CBIC
2. PS to CCA, CBIC
3. PA to DCA(HQ), O/o Pr CCA, CBIC
4. Sr. AO(Admn), CBIC
5. Sr. AO (ITD) - requested to upload on the ARPIT portal.

Email

Chandan Mishra Dwivedi

**Fwd: Enhancing efficiency of payment process - reg.**

**From :** Sanjeev Shrivastava <s.shrivastava@nic.in> Mon, Mar 06, 2023 10:30 AM  
**Subject :** Fwd: Enhancing efficiency of payment process - reg. 2 attachments  
**To :** Chandan Mishra Dwivedi <chandan.dwivedi@nic.in>  
**Cc :** Rushikesh Kodgi <rushikesh.kodgi@gov.in>

Nahva Sheva, Surat, Vapi, Chandigarh, Ranchi and Mumbai III are having a lot of delays.  
Please seek their explanation.

Sanjeev

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**From:** "Administration" <admn3-cga@gov.in>  
**To:** "Sanjeev Shrivastava" <s.shrivastava@nic.in>  
**Cc:** "Satish Jadhav" <satish.kj@nic.in>  
**Sent:** Friday, March 3, 2023 6:30:37 PM  
**Subject:** Fwd: Enhancing efficiency of payment process - reg.

Respected Sir,

Please find attachments regarding Enhancing efficiency of payment process.

Regards,  
Administration,  
O/o Controller General of Accounts,  
Department of Expenditure, Ministry of Finance  
Government of India

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— **PAO\_Delay\_FY2022-23\_till\_01Mar2023\_formatted (1)(5).xlsx**  
40 KB

— **attachment1.pdf**  
833 KB

*Please seek clarification  
as directed.*

*6.3.23  
S.A.O. C.G.A.*

*AM (CON)*

*725/COA  
6/3/23*

**Ministry of Finance**  
**Department of Expenditure**  
**O/o Controller General of Accounts**  
**Mahalekha Niyantrak Bhawan**  
**GPO Complex, E Block , INA New Delhi -110023**

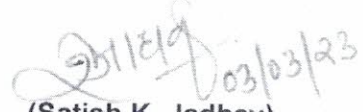
Dated: 03.03.2023

**Office Memorandum**

**Subject: Enhancing efficiency of payment process**

The undersigned is directed to refer to the subject above and state that all Pr. CCAs/CCAs/CAs are required to monitor the efficiency of bill processing in respective PAOs regularly and should strive to reduce the pendency/delays beyond the period stipulated under the revised CAM provision issued vide correction slip No. F.No.TA-2-01001/4/2020-TA-II/350 dated 7<sup>th</sup> April 2021. To facilitate the monitoring of bill processing a report namely Pay-02 (under CAM reports in payments tab) is available to all CCAs/Pr. AOs/PAOs type users on PFMS which should be regularly used.

2. A Controller code wise analysis of the time taken in passing the bills in the respective PAOs is enclosed for the perusal of Pr. CCAs/CCAs/CAs. It is requested to closely review the status and take necessary action to further enhance the efficiency in passing of bills. A review by this office on this issue shall soon be held.

  
(Satish K. Jadhav)  
Dy. CGA (Co-ordination)

Enclosure: As above

To

1. All Pr. CCAs/CCAs/CAs(with independent charge).
2. Accounting formations of UTs
3. AGs of Kolkata and Delhi.
4. Delhi Administration.
5. Sr. AO (GIFMIS), O/o CGA for uploading on the website.

Copy to :

1. PPS to CGA.
2. PPS to Addl. CGA (SG).
3. PPS to Addl. CGA (AR&FR).
4. PPS to Addl. CGA (HR&O).
5. All Joint CGAs

F.No.TA-2-01001/4/2020-TA-II/350  
Government of India  
Ministry of Finance  
Department of Expenditure  
Office of Controller General of Accounts  
Mahalekha Niyantarak Bhawan,  
GPO Complex, E-Block, INA, New Delhi-110023

Dated, the 7<sup>th</sup> April, 2021

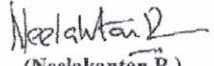
Subject: Amendment in Civil Accounts Manual Revised Second Edition -2007 Volume- I & II (Reprinted in 2012)

Correction Slip No. II

Page No.	CAM reference	Amendments
52	Para 2.3.1	(1) The first sentence shall be replaced with the following sentence, namely;  'Bill should be passed for payment and Payment Advice or cheque or in such other form as may be prescribed by Government from time to time issued within a maximum of five (5) working days of their receipt. Processing of bills for payment for purchases made on GeM be made within a maximum of two (2) working days of their receipt from DDO through PFMS in line with the timelines prescribed by DoE from time to time. The date of token generation shall be the starting point for reckoning of time for processing of payments'.
69	4.4.3 (e)	1. After the first sentence, the following sentence may be inserted, namely;  'Sanctions issued by Ministries/ Departments for TSA assignment to Autonomous Bodies (ABs) are also applicable for review as per the prescribed monetary limit'.  2. A note below para 4.4.3 (e) may be inserted, namely;  'Note: PAO must submit sanction for review to higher authorities on the same day he/she receives it in the system. Review time duration of high value sanctions by Dy.CA or CA or CCA or Pr.CCA, where required, should not be attributed to addition to the processing time of bills and should be done in parallel as much as possible. It needs to be reviewed by the said authority within a maximum of two (2) working days and returned to PAO.

178	8.18.1	<p>1. A note below para 8.18.1 (i) may be inserted, namely;</p> <p>'Note: On receipt of sanction for effecting payment of loans/grants etc. to State/UT Governments by the Central Government, the Inter-Governmental Adjustment Advice (IGAA) should be issued to RBI, CAS, Nagpur immediately (in any case within two days at the most) or on the date prescribed for its release in the sanction itself.</p>
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Authority: - CGA's O.M. No. TA-2-01002/1/2020-TA-II/349 Dated 7<sup>th</sup> April, 2021.

  
(Neelakantan R.)  
Senior Accounts Officer

To

1. All Pr. CCAs/ CCAs/ CAs of Ministries/ Departments
2. DG (A/cs.), O/o the Comptroller & Auditor General of India, Bahadur Zafar Marg, New Delhi
3. CC (Pension), CPAO, DoE, MoF, Trikot-II, BhikaJi Cama Place, RK Puram, New Delhi
4. Director (INGAF), Old JNU, New Delhi
5. PAOs, Lok Sabha Secretariat/ Rajya Sabha Secretariat/ President Secretariat/Election Commission, Delhi
6. Director of Accounts, UTs Administration- Andaman & Nicobar Islands/ Dadra and Nagar Haveli and Daman & Diu/ Lakshadweep/Ladakh.
7. The AG(A&E), UT of Chandigarh Administration.
8. PAO (Audit), O/o AG (Audit), AGCR Building, IP Estate, New Delhi-2
9. All Sections in CGA Office.
10. Sr. A.O. (ITD), O/o CGA for uploading the correction slip on the website of CGA.

**Controller wise PAO wise bill disposal Summary for FY 2022-23 (Till 01-Mar-2023)**

*\* Excluding Assignment/E-Bill Sanctions, Only CLOSED Sanctions Included*

Ministry	PAO	No. of Bills	Closed	Cancelled	T0		T1		T2		T3		T4_5		TOTAL Transactions delay > 5 days	
					No. of Bills	% of Bills	No. of Bills	% of Bills	No. of Bills	% of Bills	No. of Bills	% of Bills	No. of Bills	% of Bills	No. of Bills	% of Bills
035-CBEC	006893-ePay and accounts office GST Refunds Belapur	9,873	9,782	-	6,144	63%	1,912	20%	375	4%	746	8%	306	3%	299	3%
035-CBEC	008769-Senior Accounts Officer ePAO (GST Refunds through Single Authority), Chennai	7,147	7,082	-	5,426	77%	1,328	19%	164	2%	110	2%	54	1%	-	0%
035-CBEC	050005-PAO, CEX IV, Thane, Mumbai	1,880	1,776	67	700	39%	640	36%	201	11%	83	5%	113	6%	39	2%
035-CBEC	050045-PAO, CENTRAL EXCISE & CUSTOMS, BELAPUR & RAIGARH	4,347	4,229	73	1,963	46%	1,343	32%	284	7%	237	6%	216	5%	186	4%
035-CBEC	050090-PAO, CUSTOMS (PREV.), MUMBAI	1,501	1,380	94	298	22%	416	30%	210	15%	107	8%	187	14%	162	12%
035-CBEC	050135-PAO, CENTRAL EXCISE & CUSTOMS, BHOPAL	3,747	3,585	57	2,082	58%	792	22%	184	5%	163	5%	235	7%	129	4%
035-CBEC	050170-PAO, CENTRAL EXCISE, BHAVNAGAR	1,343	1,282	34	558	44%	341	27%	114	9%	63	5%	71	6%	135	11%
035-CBEC	050205-PAO, CENTRAL EXCISE, DIBRUGARH	799	712	31	473	65%	164	23%	40	6%	13	2%	16	2%	6	1%
035-CBEC	050240-PAO, CUSTOMS, AMRITSAR	2,434	2,227	114	1,125	51%	849	38%	130	6%	55	2%	52	2%	16	1%
035-CBEC	050275-PAO, CUSTOMS (PREV.), JAMNAGAR	953	879	44	570	65%	193	22%	74	8%	36	4%	5	1%	16	1%
035-CBEC	050672-PAO Hq. (CBEC), New Delhi	9,724	9,178	141	5,186	57%	1,824	20%	559	6%	594	6%	672	7%	343	4%
035-CBEC	050725-PAO(Collector of C&CE), Ahmedabad	12,255	11,211	489	4,647	41%	3,643	32%	1,152	10%	673	6%	554	5%	542	5%
035-CBEC	050812-PAO(Collect. of Central Excise),Allahabad	4,086	3,947	81	1,980	50%	1,168	30%	265	7%	146	4%	278	7%	110	3%
035-CBEC	050896-PAO(Collect. of Central Excise),Bangalore	13,683	12,744	506	2,130	17%	3,064	24%	1,967	15%	1,599	13%	1,816	14%	2,168	17%
035-CBEC	050982-PAO(Central Excise Collectorate), VADODRA	8,239	7,648	335	2,263	30%	1,870	24%	864	11%	534	7%	882	12%	1,235	16%
035-CBEC	051070-PAO(Central Excise Collec.), Bhudneshwar	5,403	5,093	174	3,489	69%	1,330	26%	96	2%	88	2%	75	1%	15	0%
035-CBEC	051151-PAO(Collect. of Central Excise-I),Mumbai	8,860	8,351	199	1,091	13%	1,706	20%	1,427	17%	1,042	12%	908	11%	2,177	26%
035-CBEC	051237-PAO(Collect. of Central Excise-I),Kolkata	10,494	10,010	292	5,065	51%	3,374	34%	725	7%	427	4%	363	4%	56	1%
035-CBEC	051323-PAO(Collect. of Central Excise),Chandigarh	9,343	8,817	244	3,131	36%	2,329	26%	867	10%	768	9%	852	10%	870	10%
035-CBEC	051408-PAO(Collect. of Central Excise), Cochin	5,627	5,329	90	1,300	24%	1,844	35%	1,122	21%	350	7%	359	7%	354	7%
035-CBEC	051493-PAO(Collect. of Central Excise),New Delhi	13,686	13,211	227	5,859	44%	4,141	31%	1,177	9%	517	4%	699	5%	818	6%
035-CBEC	051581-PAO(Collectorate of C&CE), Goa-Panaji	1,667	1,546	80	713	46%	402	26%	140	9%	63	4%	99	6%	129	8%
035-CBEC	051659-PAO(Collect. of Central Excise), Guntur	3,964	3,652	158	1,480	41%	1,192	33%	628	17%	206	6%	73	2%	73	2%
035-CBEC	051743-PAO(Collect. of Central Excise),Hyderabad	15,775	15,013	503	6,211	41%	5,713	38%	1,888	13%	846	6%	262	2%	93	1%
035-CBEC	051830-PAO(Collectorate of C&CE), Indore	6,439	5,829	402	2,742	47%	1,735	30%	597	10%	247	4%	282	5%	226	4%
035-CBEC	051917-PAO(Collect. of Central Excise), Jaipur	10,747	10,327	234	3,979	39%	4,424	43%	1,309	13%	174	2%	192	2%	249	2%
035-CBEC	052000-PAO(Collect. of Central Excise), Kanpur	6,171	5,977	100	4,775	80%	956	16%	92	2%	59	1%	92	2%	3	0%
035-CBEC	052084-PAO(Collect. of Central Excise),Chennai	13,841	13,149	433	8,614	66%	3,555	27%	436	3%	179	1%	152	1%	213	2%

Ministry	PAO	No. of Bills	Closed	Cancelled	Delay in Days (for CLOSED Bills)				TOTAL Transactions delay > 5 days									
					T0	T1	T2	T3		T4_5								
035-CBEC	052170-PAO(Collec. of Central Excise), Madurai	1,523	1,467	40	No. of Bills 1,219	% of Bills 83%	No. of Bills 198	% of Bills 13%	No. of Bills 11	% of Bills 1%	No. of Bills 17	% of Bills 1%	No. of Bills 13	% of Bills 1%	No. of Bills 13	% of Bills 1%	No. of Bills 9	% of Bills 1%
035-CBEC	052257-PAO(Collec. of Central Excise), Nagpur	4,970	4,788	115	2,819	59%	1,378	29%	275	6%	132	3%	126	3%	126	3%	58	1%
035-CBEC	052338-PAO(Collectorate of C&CE), Patna	7,719	7,490	101	5,352	71%	1,623	22%	249	3%	110	1%	133	2%	133	2%	23	0%
035-CBEC	052425-PAO(Collec. of Central Excise), Pune	7,750	7,258	199	879	12%	1,297	18%	1,483	20%	1,151	15%	1,205	17%	1,205	17%	1,243	17%
035-CBEC	052512-PAO(Collectorate of C&CE), Shillong	3,490	3,251	72	891	27%	1,030	32%	391	12%	298	9%	254	8%	254	8%	387	12%
035-CBEC	052598-PAO(Collectorate of Customs), Mumbai	11,438	10,694	315	2,072	19%	2,865	27%	1,979	13%	1,429	13%	1,149	11%	1,149	11%	1,200	11%
035-CBEC	052679-PAO(Collec. of Central Excise), Kolkata	5,174	4,819	215	1,374	29%	1,605	33%	506	11%	434	9%	473	10%	473	10%	477	9%
035-CBEC	052775-PAO(Collectorate of Customs), Kolkata	4,407	4,186	86	2,272	54%	1,261	30%	335	8%	117	3%	139	3%	139	3%	62	1%
035-CBEC	052853-PAO(Collectorate of Customs), Cochin	5,087	4,875	98	2,920	60%	1,257	26%	349	7%	98	2%	120	2%	120	2%	131	3%
035-CBEC	052930-PAO(Collectorate of customs), Chennai	6,236	5,873	282	5,228	89%	541	9%	77	1%	14	0%	5	0%	5	0%	8	0%
035-CBEC	053007-PAO(Collec. of customs), Kandla(Gujrat)	2,818	2,667	103	1,207	45%	750	28%	230	9%	166	6%	102	4%	102	4%	212	8%
035-CBEC	053084-PAO(Collec. of customs), Visakhapatnam	5,303	5,160	90	3,426	66%	1,458	28%	167	3%	61	1%	46	1%	46	1%	2	0%
035-CBEC	053161-PAO(Dirc. of Inspc. & Audit,C&CE),N.Delhi	10,144	9,911	125	4,348	44%	3,489	35%	687	7%	358	4%	610	6%	610	6%	419	4%
035-CBEC	053245-PAO(Dirc. of Stat. & Intl.,C&CE),N.Delhi	2,438	2,357	30	652	28%	857	36%	235	10%	194	8%	175	7%	175	7%	244	10%
035-CBEC	053755-PAO(Collec. of Central Excise-II),Mumbai	4,056	3,792	165	2,855	75%	809	21%	99	3%	14	0%	5	0%	5	0%	10	0%
035-CBEC	053844-PAO(Collectorate of C&CE), Merrut	5,527	5,210	110	527	10%	1,150	22%	1,037	20%	693	13%	1,086	21%	1,086	21%	717	14%
035-CBEC	053929-PAO(Collec. of Central Excise),Coimbatore	3,919	3,706	152	2,431	66%	934	25%	182	5%	70	2%	60	2%	60	2%	29	1%
035-CBEC	054014-PAO(Collectorate of C&CE),Tiruchirapalli	4,056	3,891	122	1,693	44%	1,523	39%	397	10%	150	4%	110	3%	110	3%	18	0%
035-CBEC	054097-PAO(Collec. of Central Excise), Belgaum	3,382	3,205	114	1,693	53%	844	26%	263	8%	142	4%	133	4%	133	4%	130	4%
035-CBEC	054180-PAO(Collec. of Central Excise),Aurangabad	1,512	1,459	19	1,085	74%	210	14%	80	5%	31	2%	23	2%	23	2%	30	2%
035-CBEC	054263-PAO(Collec. of Central Excise-III),Mumbai	4,549	4,188	151	828	20%	1,375	33%	678	16%	333	8%	484	12%	484	12%	490	12%
035-CBEC	054347-PAO(Collec. of Central Excise), Rajkot	2,056	1,990	52	1,512	76%	164	8%	46	2%	90	5%	89	4%	89	4%	89	4%
035-CBEC	054432-PAO(Collec. of Central Excise),Bodpur (WB)	2,311	2,233	61	1,826	82%	341	15%	43	2%	7	0%	15	1%	15	1%	1	0%
035-CBEC	054515-PAO (Lawahar Customs House),Nhava Sheva	3,072	2,867	96	1,123	39%	752	26%	320	11%	185	6%	138	5%	138	5%	349	12%
035-CBEC	054565-PAO (Comm. of Central Excise & Customs) Raipur	2,834	2,730	45	2,245	82%	359	13%	33	1%	44	2%	24	1%	24	1%	25	1%
035-CBEC	054700-PAO (Commissionerate of Customs) New Dehli	7,695	7,303	227	2,961	41%	2,403	33%	814	11%	415	6%	486	7%	486	7%	224	3%
035-CBEC	054725-PAO,CEX & Customs, NOIDA	5,350	5,079	118	2,744	54%	1,249	25%	281	6%	402	8%	360	7%	360	7%	43	1%
035-CBEC	054750-PAO,CEX & Customs Calicut	1,808	1,756	34	1,636	93%	80	5%	27	2%	8	0%	5	0%	5	0%	-	0%

Ministry	PAO	No. of Bills	Closed	Cancelled	T0		T1		T2		T3		T4_5		TOTAL Transactions delay > 5 days	
					No. of Bills	% of Bills	No. of Bills	% of Bills	No. of Bills	% of Bills	No. of Bills	% of Bills	No. of Bills	% of Bills		
035-CBEC	054775-PAO,CEX & Customs,Rohtrak	1,590	1,501	44	1,364	91%	90	6%	2	0%	24	2%	1	0%	20	1%
035-CBEC	054800-PAO,CEX & Customs,Ghazibhad	3,049	2,857	107	1,882	66%	598	21%	268	9%	69	2%	18	1%	22	1%
035-CBEC	054825-PAO,CEX & Customs,Lucknow	7,510	7,284	117	5,884	81%	1,053	14%	182	2%	94	1%	69	1%	2	0%
035-CBEC	054851-PAO,CEX KOLKATA-III	4,979	4,694	186	2,278	49%	1,276	27%	405	9%	298	6%	267	6%	170	4%
035-CBEC	054876-PAO(Central Excise & Customs), JAMSHEDPUR	1,742	1,695	25	1,138	67%	430	25%	99	6%	21	1%	3	0%	4	0%
035-CBEC	054901-PAO,C.EX, MANGALORE	3,161	2,969	104	2,589	87%	302	10%	23	1%	55	2%	-	0%	-	0%
035-CBEC	054926-PAO,CEX, TRIVANDRUM	3,238	3,139	59	1,954	62%	870	28%	168	5%	44	1%	81	3%	22	1%
035-CBEC	054951-PAO,CEX IV, KOLKATA	2,783	2,590	127	2,019	78%	391	15%	63	2%	50	2%	55	2%	12	0%
035-CBEC	054975-PAO,CEX & CUSTOMS, MASIK	2,958	2,806	79	837	30%	1,014	36%	519	18%	215	8%	164	6%	57	2%
035-CBEC	055005-PAO,CEX & Customs CHANDIGARH	3,715	3,541	94	1,186	33%	1,174	33%	389	11%	230	6%	188	5%	374	11%
035-CBEC	055055-PAO,CEX & Customs Ludhiana	4,908	4,645	136	2,502	54%	1,481	32%	267	6%	115	2%	158	3%	122	3%
035-CBEC	055105-PAO,CEX & Customs Pondicherry	1,680	1,600	64	1,063	66%	301	19%	71	4%	56	4%	57	4%	52	3%
035-CBEC	055140-PAO,CEX & Customs Ranchi	3,789	3,593	106	874	24%	1,083	30%	653	18%	270	8%	369	10%	344	10%
035-CBEC	055185-PAO,CEX & Customs Siliguri	3,554	3,415	90	1,961	57%	894	26%	134	4%	239	7%	88	3%	99	3%
035-CBEC	055210-PAO,CEX & Customs Surat	4,352	4,071	152	1,095	27%	729	18%	477	12%	456	11%	373	9%	941	23%
035-CBEC	055240-PAO,CEX & Customs Tirupati	1,250	1,183	28	835	71%	263	22%	31	3%	10	1%	19	2%	25	2%
035-CBEC	055275-PAO,CEX & Customs Tirunelveli	1,901	1,823	49	1,430	78%	275	15%	76	4%	28	2%	13	1%	1	0%
035-CBEC	055310-PAO,CEX & Customs Tuticorin	2,086	1,956	74	1,601	82%	295	15%	16	1%	18	1%	22	1%	4	0%
035-CBEC	055340-PAO,CEX & Customs Salem	1,794	1,670	64	1,287	77%	283	17%	25	1%	39	2%	27	2%	9	1%
035-CBEC	055370-PAO,CEX & Customs Mysore	2,622	2,550	40	2,147	84%	300	12%	48	2%	12	0%	37	1%	6	0%
035-CBEC	055405-PAO,CEX & Customs Vapi	2,696	2,458	139	507	21%	572	23%	277	11%	200	8%	236	10%	666	27%