

कार्या. प्रधान मुख्य आयकर आयुक्त., आं. प्र व तेलंगाना, हैदराबाद
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOMETAX, AP & TELANGANA, HYDERABAD,
"C" block, 9th Floor, Income Tax Towers, AC Guards, Hyderabad.

फ.सं. सी.सी.ए.पी./16/लेखा/ एलटीसी& यात्रा /2024-2025

दिनांक: 12.02.2025

To,

All The Head of Offices/ DDOs
A.P. & TS Region

Sir/ Madam,

विषय: बिल जमा करने और भुगतान प्रक्रिया में दक्षता बढ़ाने के संबंध में।
Sub: Enhancing Efficiency in Bill submission and payment process – Reg.

Ref. Controller of Accounts, South& West Zone, CBDT letter in F.No.
CBDT/PrCCA/CA-SWZ/CDN/2024-25/1950 dated 24/01/2025.

Kind reference is invited to the above (Copy enclosed).

I am directed to inform that Controller of Accounts, South& West Zone, CBDT vide ibid letter has observed some common issues in returned Bills and also suggested remedial actions to enhance efficacy of the bill submission and payment process to ensure timely disbursement and minimize procedural delays as under:

Sr. No.	Reason for Returning of Bill	Suggested Remedial Action
(a)	Inadequate budget/ booking in wrong head	DDOs should verify relevant budget and ensuring sufficient funds before submitting bills to ZAOs.
(b)	Missing or incomplete sanction orders	Sanctioning Authority may ensure that sanction orders are complete, valid, and adhere to the Delegation of Financial Powers.
(c)	Non-submission of Contract Agreements	DDOs are required to attach relevant contract agreements with the bill, as stipulated in the procurement guidelines and financial rules.
(d)	Missing signatures on pay orders and original invoices	Sanctioning Authority may ensure that all documents including pay orders and invoices, are duly signed and complete.
(e)	Pay Fixation Issues: Absence of pay fixation/ service verification details.	Pay fixation and timely service verification details facilitates timely processing of pension cases.
(f)	Incorrect computation of travel allowances/ Errors related to block years, undeclared places of visit, or incomplete supporting documents.	Travel allowance/ LTC calculations to align with the TA Rules issued by D/o Expenditure/ DDOs to ensure that LTC documents clearly specify block years, declared destinations, and are accompanied by all required supporting documents, in line with LTC Rules.
(g)	Discrepancies with CGHS rates or missing emergency certificates.	Sanctioning Authorities to ensure that medical bills conform to CGHS rates and include emergency certificates (if required), to validate claims.
(h)	Non-receipt of Physical Bills: Instances where physical copies were not sanctioned.	DDOs should promptly submit physical copies of all bills, to facilitate timely processing and payment.

2. In this regard, I am also directed to intimate that Implementing these measures before bill submission, will improve payment efficiency, reduce delays, and ensure compliance with financial rules. All the Heads of Offices / DDOs of AP&TS Region are therefore requested to adhere the above points while submitting the bills to ZAOs .

Yours faithfully,

(बी. गंगाधर गौड़/B. Gangadhar Gowd)

प्रशासनिक अधिकारी (लेखा)/ Administrative Officer (Accounts)
कार्यालय प्रमुआआ, हैदराबाद/ O/o Pr. CCIT, Hyderabad

Encls: As above



चिन्मय प्रभाकर पाटील (भा.सि.लेखा)
लेखा नियंत्रक

Chinmay Prabhakar Patil (ICAS)
Controller of Accounts

भारत सरकार / Government of India
वित्त मंत्रालय / Ministry of Finance
आयकर विभाग / Income Tax Department
30 JAN 2025
अपर आयकर आयुक्त(मुख्या), (प्रशा. एवं लेखांकन)
Addl. Commissioner of Income Tax (Firs/Admin & Vg)
कार्यालय प्रधान मुख्य आयकर आयुक्त, हैदराबाद
(प्र.सि.) Chief Commissioner of Income Tax, Hyderabad

As Deepak

भारत सरकार
कार्यालय, प्रधान मुख्य लेखा नियंत्रक
राजस्व विभाग, वित्त मंत्रालय
केन्द्रीय प्रत्यक्ष कर बोर्ड
Government of India
Office of the Principal Chief Controller of Accounts
Department of Revenue
Ministry of Finance
Central Board of Direct Taxes

CBDT/PrCCA/CA-SWZ/CDN/2024-25/ 1950

24/01/2025

Subject: Enhancing Efficiency in Bill submission and payment process

09 FEB 2025

Sir/Madam,

प्रशासनिक अधिकारी (लेखा)
Administrative Officer (Accounts)

This is to bring to your kind attention the need to enhance the efficiency of the bill submission and payment process to ensure timely disbursement and minimize procedural delays. Presently, approximately 5% of the total bills submitted are being returned by the ZAOs due to non-compliance issues that can be resolved with proactive measures and sensitization of the DDOs and sanctioning authorities.

In line with the goal of improving efficiency, this office conducted a detailed analysis of returned bills which projected a pattern for such returns, which, if addressed through targeted interventions, can significantly reduce the return rate to less than 1%. This will not only save time and administrative effort but also create a more efficient system for processing payments, ensuring adherence to the provisions of the CAM, GFR, and Receipts and Payments Rules as prescribed by the Ministry of Finance.

Common issues Identified in returned Bills and suggested remedial actions :

Sr No	Reason for Return	Suggested Remedial Action
1	Inadequate budget/ booking in wrong head	DDOs should verify relevant budget head and ensuring sufficient funds before submitting bills to ZAOs.
2	Missing or incomplete sanction orders.	Sanctioning Authority may ensure that sanction orders are complete, valid, and adhere to the Delegation of Financial Powers.
3	Non-submission of Contract Agreements:	DDOs are required to attach relevant contract agreements with the bill, as stipulated in the procurement guidelines and financial rules.
4	Missing signatures on pay orders and original invoices.	Sanctioning Authority may ensure that all documents, including pay orders and invoices, are duly signed and complete.
5	Pay Fixation Issues : Absence of pay fixation/service verification details.	Pay fixation and timely service verification details facilitate timely processing of pension cases.

As per D.C. (Admn) GFR File

DCIT (Admn)	✓
DCIT (Vigilance)	
ITO (Finance)	
ITO (Legal)	
ITO (Welfare)	
ITO (P.R.O.)	
ITO (Vigilance)	
Estt.)	

6	Incorrect computation of travel allowances/ Errors related to block years, undeclared places of visit, or incomplete supporting documents.	Travel allowance/LTC calculations to align with the TA Rules issued by D/o Expenditure/ DDOs to ensure that LTC documents clearly specify block years, declared destinations, and are accompanied by all required supporting documents, in line with LTC Rules.
7	Discrepancies with CGHS rates or missing emergency certificates.	Sanctioning Authorities to ensure that medical bills conform to CGHS rates and include emergency certificates (if required), to validate claims.
8	Non-receipt of Physical Bills: Instances where physical copies were not submitted.	DDOs should promptly submit physical copies of all bills, to facilitate timely processing and payment.

Implementing these measures will improve payment efficiency, reduce delays, and ensure compliance with financial rules. It is suggested to circulate these observations to DDOs and Sanctioning Authorities to highlight procedural requirements and common billing errors.

With warm regards,

Yours sincerely,



(Chinmay Patil)

Controller of Accounts

South & West Zone, CBDT
लेखा नियंत्रक,

Controller of Accounts,

केंद्रीय प्रत्यक्ष कर बोर्ड,

Central Board of Direct Taxes,

मुंबई./Mumbai.

To,

✓ The Joint/Additional Commissioner of Income Tax (Coord)/(Admin)
O/o Pr CCIT, Hyderabad

Copy to:-

1. PS to CCA, CBDT
2. ZAOs of South & West Zone, CBDT for necessary compliance and further circulation to DDOs.