ALL INDIA CIVIL ACCOUNTS OFFICERS (Senior Accounts Officers and Pay & Accounts Officers) ASSOCIATION

(Recognised by Govt. of India as per CCS (RSA) Rules, 1993 vide O/o CGA, Min. of Finance's letter No. 23003/1/2020-NGE-CGA /270 dated: 29th August, 2022)

House No: H-405, Street No. 4, RAJ NAGAR, PART-2, PALAM COLONY, NEW DELHI- 110077.

nebaicaoa@gmail.com

President	Secretary General	Finance Secretary
Geetanjali	Kaushal Mishra	Rajeev Kumar
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Vice-Presidents

Anita Rawat
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Addl. Secretary General

Sreemati Bhowmik
9810869034

Jt. Secretary Generals

Rajeev Kumar
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Asst. Finance Secretary
Santosh Kumar

Asst. Secy. Generals

Subhash Chand

Biswajit Mondal

Asha Pal

Rekha Dahiya

Sumitra Goganio

Virender Sharma

A.K. Chaurasia

Kumar Ashish

Debraj Singha Roy

Amol V Sule

Auditor

Rahul Butola

No. AICAOA/NEC/2026-27/19 **Date: 31.07.2026**

To,

The Controller General of Accounts
MahalekhaNiyantrakBhawan,
E-Block, GPO Complex, INA,
New Delhi-110023.

Subject: Rescission of OM dated 12.06.2026 prescribing T+3 Timeline for Bill Processing-Reg.

Respected Madam,

I have been directed by the National Executive Committee (NEC) to draw your kind attention to Para 4.10 of the Minutes of Meeting issued by your office bearing F. No. E-4231/A-23006/2/2020-NGE-CGA/604 dated 23.01.2026 (copy enclosed), wherein the following decision was recorded:

*"**4.10 Workload Assessment of Sr. AOs:**The Association was asked by the Authorities about the last workload assessment conducted by the Staff Inspection Unit (SIU) for the Pay & Accounts Offices. The Association informed that the last such assessment had been carried out in 1992. The Authorities observed that since then there have been significant technological advancements and substantial changes in the nature of work performed by the offices under the O/o CGA. It was further stated that carrying out a fresh workload assessment of Sr. AOs through SIU would be detrimental to the cadre. Accordingly, the matter was treated as closed."*

2. During the aforesaid meeting, the SIU norms placed before the Authorities by the Association were rejected on the ground that they had become obsolete due to technological advancements and the digital transformation in the functioning of the Civil Accounts Organisation. It was, therefore, reasonably understood that the O/o CGA was in the process of formulating revised workload norms suitable for the digital environment. However, no such revised SIU norms or workload assessment criteria have been shared with the stakeholders till date.

3. Subsequently, vide OM No. TA-2-01002/1/2026-TA-CGA/(e-20290)/209 dated 12.06.2026, your office has prescribed a uniform T+3 timeline for processing and passing of all bills, irrespective of whether they are received through the e-Bill system or in physical form. It may be noted that the prescribed timeline has progressively been reduced from **7 days to 5 days and now to 3 days**, without any corresponding workload study or objective assessment.

4. It is respectfully submitted that the implementation of a T+3 norm is likely to adversely affect the quality and adequacy of statutory scrutiny required under the provisions of the **General Financial Rules, 2017 (GFR), Delegation of Financial Powers Rules, 2024 (DFPR), CGA (Receipt & Payment) Rules, 2024, and the Civil Accounts Manual (CAM)**. It is also pertinent to mention that the e-Bill system has not yet been fully implemented across several Ministries and Departments under the O/o CGA. For instance, the Ministry of Home Affairs, one of the largest accounting units, continues to process a substantial volume of physical bills. Therefore, prescribing a uniform T+3 norm without considering the operational realities of different DAOs appears impracticable.

5. Sr. Accounts Officers perform the statutory role of custodians of the Consolidated Fund of India, the Contingency Fund of India, and the Public Account of India. They are legally obligated to exercise the prescribed financial and accounting checks before authorising any payment. Any dilution of these mandatory checks due to unrealistic timelines may expose Government funds to the risk of irregular payments, financial loss or pilferage.

6. The unilateral reduction of the bill processing timeline from seven days to three days, without any scientific workload assessment or revision of statutory procedures, inevitably compromises the due diligence and mandatory checks prescribed under the Civil Accounts Manual, General Financial Rules, 2017, Delegation of Financial Powers Rules, 2024 (including the checks specified in Annexure-II to Rule 12), and the CGA (Receipt & Payment) Rules, 2024.

7.It is further submitted that Sr. AOs, being subordinate authorities, are duty-bound to comply with the directions issued by their superior authorities. Consequently, in the event of any financial irregularity, wrongful payment or pilferage arising solely due to the implementation of the T+3 timeline and the consequential curtailment of mandatory scrutiny, the responsibility shall rest with the authority issuing such directions and the respective Head of DAO, rather than the officers compelled to act under those instructions.

In view of the above, the NEC has directed the undersigned to request your good office to:

1. Rescind OM No. TA-2-01002/1/2006-TA-CGA/(e-20290)/209 dated 12.06.2026 with immediate effect, restoring the earlier bill processing timeline until a comprehensive workload assessment is undertaken.

2. Share the revised SIU norms, workload assessment or any scientific study on the basis of which the T+3 timeline has been prescribed for processing and passing of bills.

It is requested that the above issues may kindly be examined urgently in the interest of safeguarding exchequer and ensuring compliance with the statutory financial control framework.

Yours sincerely,

Kaushal

Encl: As above.

(Kaushal Mishra)
Secretary General

Copy to the Secretary, Deptt. of Expenditure, Ministry of Finance, Room No. 16102, Kartavya Bhawan - I, New Delhi-110001 with a request to kindly look into the matter to safeguard the exchequer and ensuring compliance with the statutory financial control framework.

Kaushal

(Kaushal Mishra)
Secretary General

TA-2-01002/1/2026-TA-CGA/(e-20290)/209

Ministry of Finance

Department of Expenditure

Office of Controller General of Accounts

(TA-II Section)

...

New Delhi , 12th June, 2026.

OFFICE MEMORANDUM

Subject: Time standard for processing of bills by PAOs–reg.

Attention is invited to the provisions contained in Para 2.4.1. of Civil Accounts Manual, 2024 wherein it is stated that Bills should be passed for payment through issue of Payment Advice or cheque or in such other form as may be prescribed by Government from time to time, within a maximum of five working days of their receipt.

2. In the light of implementation of e-bill across various PAOs and CDDOs of the Ministries/Departments, the bill passing timelines prescribed in Para 2.4.1 of CAM, 2024 have been reviewed. Accordingly, it has been decided that bills should be passed for payment through issue of Payment Advice or cheque or in such other form as may be prescribed by Government from time to time, **within three working days** of their receipt. O/o PrCCA/CCA/CA (i/c) of Ministry/ Department would do concurrent post check of the bills being passed in PAOs. To facilitate the concurrent post check of bills , O/o CGA has already developed the IAW Module of Internal Audit Online System(IAOS). All Ministries/Departments are advised to use the IAOS system as conveyed vide CGA's OM No. I-103001/1/2020-ITD-CGA-Part(2)/6671/03 dated 6-4-2026.

3. Head of Accounting Organization i.e. Pr.CCAs/CCAs/CAs (i/c) as the case may be, are requested to apprise all the stakeholders of the above instructions and should personally monitor the compliance of the same.

This issues with the approval of the Controller General of Accounts.

Madhu Sharma

(Dr. Madhu Sharma)

Sr. Deputy Controller General of Accounts (TA)

To

All Pr. CCAs/CCAs/CAs (i/c) of all Ministries/Departments.

O/o Controller General of Accounts of India
(HR-2 Section)

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Minutes of the Meeting held on 14.01.2026 with the National Executive Members of the All India Civil Accounts Officers (Sr.AOs) Association

A meeting under the Chairmanship of the Controller General of Accounts of India (CGA) was held with the National Executive members of All India Civil Accounts Officers (Sr. AOs) Association (AICAOA){Annexure-A} on **14.01.2026 at 11.00 AM in SWASTI**, O/o CGA, New Delhi, to Review the status of the agenda items discussed during the last meeting held on 30.04.2025 along with certain new agenda items.

2. At the outset, the CGA in her introductory comments welcomed all the members of the Association. After formal introduction, the CGA requested that office bearers of AICAOA may take up the Agenda items one by one with the Authorities.

3. Thereafter, in his opening remarks, the Secretary General of the Association thanked the CGA for conducting the meeting and appreciated the efforts made by the CGA and HR division in accomplishing the long pending promotion of AAOs as Sr.AOs.

4. The Association and the Authorities held a point wise discussion on the agenda items as follows:

4.1. **Provision for induction of Sr.AO to STS Level on their promotion:** It was informed to the Association that the proposal for induction of Sr. AOs as STS level of ICAS, and for creation of the post of Assistant Director/Dy. Director parallel to ICAS was not acceded to by DoE. It was also informed that the proposal for creation of a parallel posts to ICAS at JTS and STS grade was not feasible.

The office bearers of AICAOA informed the meeting that induction at STS grade was occurring in the Indian Foreign Service and in CPWD. The CGA requested the Association to find a similar provision amongst any of the Organised Accounts Services of the Union of India where recruitment is done through the Civil Services Exam. In case such a provision exists then the proposal will be submitted by the O/o CGA to the Department of Expenditure (DoE) and the Department of Personnel & Training (DoPT) for consideration. In case this provision did not exist then acceding to the request of the Association was not feasible.

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4.2. **Treatment of AAOs as Direct Entry:** The proposal for treatment of appointment of Departmental AAO (C) passed persons to the post of AAO as direct recruitment for the purpose of MACP was sent to DoE for consideration through HR-4 Section. However, the DoE vide their ID note dated 14.07.2017 returned the proposal citing DOPT clarification that Departmental Examination is one of the fast track modes of promotion and the appointment on the basis of Limited Departmental Examination cannot be treated as direct recruitment and orders of CA&AG dated 20.06.2016 are not consistent with the instructions of the Government.

The CGA assured the Association that in case they submit a proposal incorporating the relevant rules, orders and judgement of the courts/tribunals then the matter will be strongly pursued by the O/o CGA with the Ministry.

4.3 **Grant of NFU to Sr. AOs:** In reply to the O/o CGAs proposal dated 19.08.2025, the DoE vide ID Note dated 29.08.2025 again conveyed disapproval. Further, DoE also advised to refrain from sending proposals for reconsideration without any change in facts/scenario. It was informed to the Association that DoE had twice rejected a similar proposal on earlier occasions. The HR section also informed the Association that NFU can only be granted in case provision for the same existed in the Recruitment Rules of Sr. AOs. As the same does not exist the matter was to be considered as closed.

4.4 **Grant of STS to Sr. AOs:** The demand of the Association for grant of STS is based on a Central Administrative Tribunal (CAT) judgement in a case brought by inducted officers of the Indian Defence Accounts Service. The HR section requested the Office bearers of the Association to provide details of the prayers made by the petitioners, as the same was not clear from the judgement shared by the Association. The Office bearers of AICAOA informed that they did not have a copy of the petition. When asked if the judgement of CAT had attained finality, the Office bearers informed that the matter was pending in High Court.

As the matter had not attained finality and as the prayer of the Petitioners were not known to AICAOA, the office bearers of the Association were advised to be better prepared when they came for discussing items which had been placed on the Agenda at their own behest. Further, the CGA informed the Association that the matter will only be considered if a concrete proposal was received from the Association which was based on extant rule position and finalised judgements of the Courts. Till such time that the proposal was received the matter was to be considered as closed.

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4.5 **Consultation of Disciplinary/ Appointing Authority (President/ FM) for Vigilance Clearance Matters of Sr. AOs:** The Association was requested to provide the merits of changing the current arrangement wherein the powers of disciplinary authority had been delegated to the CGA by the Hon'ble Finance Minister. In reply, the office bearers replied that the Agenda item was based on a survey conducted by them. When the Authorities again insisted as to the benefits which will be provided to the Sr. AOs by seeking a reconsideration of the current arrangement the Office bearers were not able to provide any reason. As no concrete reasons were provided, the CGA directed that the matter may be considered as closed.

4.6 **Periodical Review Meeting:** The CGA agreed that the periodical meetings will be held once a year in the month of January. Further, in case of emergent circumstances, the Association was free to meet Jt. CGA (HR-2) and ACGA (HR-2) to discuss the required matters.

4.6 **Circulation of Minutes to all Pr. CCAs/CCAs:** CGA informed the Association that since the Pr. CCAs/CCAs were not a part of the discussion, the Minutes will not be circulated to them. The matter was, therefore, closed.

4.7 **Reimbursement of Mobile charges:** The Association's request was that Mobile charges be reimbursed to all Sr. AOs making payment through PFMS and handling PFMS/GeM/EIS related work. When the CGA asked the office bearers as to why only Sr. AOs who are working/handling PFMS/GeM/EIS related work only be considered and why not all the Sr. AOs, the Association then changed its demand and sought reimbursement for all the Sr. AOs.

The Authorities informed the Association that the matter is covered by instructions of DoE and the same may be followed and taken up with the concerned heads of the formations.

4.8 **Incorporation of agreed points on transfer related issues in the Transfer Policy:** The AICAOA was pointedly asked by the Authorities about the letter issued by the Association wherein they had alleged that there was a violation of Transfer policy by the O/o CGA. The Association replied that the complete readiness was not updated on the website. The Authorities informed that the readiness list was only supposed to be issued for Inter-Ministry transfers at a particular station and that the same had been done. Also, it was as per the agreement arrived at between the O/o CGA and the Association in the meeting dated 30.04.2025 which had been intimated to them vide Minutes of Meeting dated 03.06.2025. The General Secretary still insisted that there was a violation of Transfer Policy. The Authorities then repeatedly requested the Office bearers to provide even one instance where the policy had been violated.

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The Association Office bearers kept insisting that the full readiness list was not provided which caused anguish to the officers transferred out of their stations. The Authorities then requested them to provide an instance where a Sr. AO posted at a station was not aware of the amount of time they had spent at that station. The Association agreed that their members were aware of the time they had spent at a particular station.

Further, the Association was informed that the O/o CGA's instructions issued vide O.M. dated 11.11.2025 had clearly sought options from officers who were likely to be in the zone of consideration for transfer from their existing station as per the extant provisions of the Transfer Policy either within the same station of to the Zone . Thus, it was not clear as to why the Association was alleging violation of norms by the Authorities.

The Secretary General then insisted that the O/o CGA may stop issuing the Readiness lists. However, as this would have been detrimental to the welfare of the Sr. AO cadre and since it was not confirmed that the Secretary General was speaking on behalf of the members of the Association, his request was not agreed to.

It was reiterated by the Authorities that the Readiness lists for IMT at a particular station will continue to be issued as per the agreement reached in the meeting dated 30.04.2025 and intimated vide Minutes of Meeting dated 03.06.2025.

4.9 **PFMS & e-Bill related issues:**

<table>
<tr><th>S. No.</th><th>Association's demand</th><th>Reply</th></tr>
<tr><td>(i)</td><td>Direct landing of SNA SPARSH sanctions at Sr. AOs login in Pr. AO Office for preparation of Bill without involvement of DDO of Ministry and further pushing of SNA SPARSH Bill directly at Sr. AO level in PAO Office for payment</td><td>It was highlighted in meeting, that SPARSH payments are routed through Pr.AO and PAO, and responsibility for the payments now falls with these users. It was clarified as per DoE order para 2.(i) OM No. 1(27)/PFMS/2020 dated 07.08.2023.</td></tr>
<tr><td>(ii)</td><td>Non-availability of provision of landing of Review of sanctions Bills on the login ids of Competent Authorities directly in PFMS</td><td rowspan="2">The feasibility to develop the functionality to review high value sanction and functionality to review of subsequent bills to the Competent Authority is being undertaken. After the finalization of the process flow and it's vetting by TA Section, O/o CGA, the functionalities will be developed and implemented.</td></tr>
<tr><td>(iii)</td><td>Non-availability of provision of landing of Bills on the login ids of Competent Authorities on return at 2"d time</td></tr>
<tr><td>(iv)</td><td>Non-appearance of available Budget Balance /appearance of wrong available Budget Balance at DH and AAO level in PFMS.</td><td>Issue will be resolved by the 1st of the February,2026</td></tr>
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4.10 **Work Load Assessment of Sr. AO :** The Association was asked by the Authorities as to the last assessment by the SIU of the work done by the Pay & Accounts Offices. The Association replied that the same was done in 1992. The Authorities advised the Association that since 1992 there had been significant technological upgradation. Further, there had been changes in the nature of work carried out by the CGA organisation. Hence, carrying out a Work load assessment of Sr. AOs by SIU would be detrimental to the cadre. Hence, the matter may be treated as closed.

5. The Meeting ended with a Vote of Thanks to the Chair.

(Jyoti Vinod)
Sr. Accounts Officer (HR-3)

F.No.E-4231/A-23006/2/2020-NGE-CGA/604 Dated: 23.01.2026

Copy to:-

1. PPS to CGA.
2. PS to Joint CGA (HR).
3. ACGA (HR).
4. The Secretary General, All India Civil Accounts Officers (Sr.AOs/PAOs) Association, House No.405, Street No.4, Raj Nagar, Part-2, Palam Colony, New Delhi-110077 (e-Mail- nebaicaoa@gmail.com).

Annuxure 'A'

	OFFICIAL SIDE			STAFF SIDE	
1	Smt. T.C.A. Kalyani	**CGA (In chair)**	1	Ms Geetanjali	President
2	Sh. Rokhum Lalremruata	Joint CGA	2	Sh Kaushal Mishra	Secretary General
3	Sh. Praveen Nandwana	Joint CGA	3	Ms Sreemati Bhowmik	Addl. Secretary General
4	Ms. Supriya Devasthali	Joint CGA	4	Sh Rajeev Kumar	Finance Secretary
5	Sh. Anang Rawat	ACGA	5	Sh Avinash Kumar	Joint Secretary General
6	Sh. B. Gopala Krishnakanth Raju	ACGA			
7	Sh Vikal Raj	Sr.AO			
8	Ms O Geeta Lakshmi Nair	Sr.AO			
9	Ms Jyoti Vinod	Sr.AO			
10	Sh Nirbhay Kumar Singh	Sr.AO			
11.	Sh Vijay Kumar	AAO			
12.	Sh. Shashi Bhushan Dwivedi	AAO			