



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)
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No. AICAOA/NEC/2026-27/27

Date: 03.10.2026

To,

The Secretary
Deptt. of Expenditure, Ministry of Finance,
Room No. 16102, Kartavya Bhawan-I,
New Delhi-110001.

Subject: Urgent Intervention regarding T+3 Timeline for Bill Processing
- Safeguarding of Government Exchequer - Reg.

Respected Sir,

I have been directed by the National Executive Committee (NEC) to bring to your kind notice a matter of serious concern regarding the prescription of T+3 timeline for processing and passing of bills and to request your personal intervention in the matter, particularly in your capacity as the **Chief Accounting Authority**.

O/o CGA vide OM No. TA-2-01002/1/2026-TA-CGA/(e-20290)/209 dated 12.06.2026 prescribed a uniform T+3 timeline for processing and passing of all bills, irrespective of whether the bills are received through the e-Bill system or in physical form, without taking into account the volume and number of pages involved in the scrutiny of each bill or the amount and financial implications of the bill. It is also relevant to mention that the processing timeline has progressively been reduced from **7 days to 5 days and now to 3 days**, without any corresponding workload study or objective assessment being brought to the notice of the stakeholders.

The practical difficulty in achieving the prescribed timeline is evident from the fact that, **in several offices, officials are being required to attend office on Saturdays and Sundays and work beyond normal office hours to meet the prescribed target**. This itself raises a serious question as to whether the T+3 timeline is based on any realistic assessment of the available manpower, workload and system capacity, or is being achieved by simply extending the working hours of the officials. Such a situation may also adversely affect the time and attention available for proper scrutiny of bills.

It is pertinent to mention that the **last workload assessment of Sr. AOs through SIU was carried out in 1989**. The Association had also requested the O/o CGA vide its letter dated **30.07.2026** to look into the matter and provide the basis for prescribing the T+3 timeline. However, no response has been received so far. In the meantime, the issue has created **considerable uncertainty and dissatisfaction in the cadre**, particularly regarding the **workload, adequacy of time available for statutory scrutiny and the financial responsibility being placed upon the officers while complying with the prescribed timeline**.

In this regard, it is not clear whether, before prescribing T+3, any **technical/system-based study** was carried out to assess whether the existing system is capable of supporting such a timeline. Such an assessment should reasonably have considered system capacity, server response time and latency, network/internet connectivity, system downtime, PFMS/e-Bill response time, document uploading and verification time, number of system windows/modules required to be opened for processing a bill, concurrent user load and the overall system capacity during peak workload. These factors have a direct bearing on the actual time available to an officer for proper examination and passing of a bill.

The matter is therefore not merely one of disposal of bills within a fixed period. Sr. AOs are required to undertake prescribed financial and accounting checks before authorising payment. If the time available for such scrutiny is arbitrarily reduced without any scientific assessment of the actual workload, work norms, manpower requirements and the capacity and performance of the supporting system officials may be compelled to compromise the quality of mandatory scrutiny merely to meet the prescribed deadlines. This may result in wrongful, excess, irregular or fraudulent payments being overlooked thereby exposing the officials to accountability for such lapses and more importantly subjecting the Government to the risk of **wrongful, excess, irregular or fraudulent payments and consequent loss to the exchequer**.

An important issue also arises as to **accountability in such a situation**. Where a numerical disposal target or timeline is prescribed without a corresponding scientific workload and technical assessment, and an officer is required to comply with such direction, should the accountability for any subsequent **fraudulent, excess or irregular payment, or loss to the exchequer arising from inadequate time for scrutiny, not also be examined at the level of the authority/officials who prescribed such numerical targets?** It would not appear reasonable that the entire responsibility for the consequences of an officially prescribed and objectively unassessed timeline should fall upon the subordinate officers who are required to implement it.

In view of the above, and considering that your goodself is the **Chief Accounting Authority**, the NEC earnestly requests your personal intervention to cause an urgent examination of the basis of prescribing the T+3 timeline, including the workload, staffing, nature and complexity of bills, physical/e-Bill mode of receipt, system capacity and technical limitations prevailing in different Ministries/Departments and Pay & Accounts Offices. It is also requested that the accountability aspect in the event of any fraudulent, excess or irregular payment resulting from inadequate scrutiny under the prescribed timeline may kindly be examined and suitably clarified.

The NEC further requests that pending such comprehensive workload and technical assessment the T+3 timeline may kindly be reviewed/kept in abeyance and the earlier timeline restored so that the statutory financial checks are not compromised merely for achieving a numerical disposal target. Your goodself being the **Chief Accounting Authority** is particularly requested to intervene in the matter **in the larger interest of safeguarding the Government exchequer** and ensuring that the statutory financial control framework remains fully effective.

Encl: As above.

Yours sincerely,



(Kaushal Mishra)
Secretary General

Copy to The Cabinet Secretary, Cabinet Secretariat, Government of India, Rashtrapati Bhavan, New Delhi-04 with a request to kindly look into the matter to safeguard the exchequer and ensuring compliance with the statutory financial control framework.



(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)

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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.



(Dr. Madhu Sharma)

Sr. Deputy Controller General of Accounts (TA)

To

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