

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.