

F.No.TA-2-01002/1/2020-TA-II/ 349  
Government of India  
Ministry of Finance  
Department of Expenditure  
Office of the Controller General of Accounts

Mahalekha Niyantarak Bhawan,  
E-Block, GPO Complex, INA,  
New Delhi-110023

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

**OFFICE MEMORANDUM**

**Subject: Time standard for processing of bills and review of High Value Sanctions-reg.**

Attention is invited to the provision contained in para 2.3.1 of Civil Accounts Manual about passing of bills by PAO for payment within a maximum of seven (7) working days of their receipt. Further, Department of Expenditure (PP Division) vide their OM No.F.6/18/2019.PPD dated 23.1.2020 had prescribed the timelines of within two (2) working days for PAO for triggering payment through PFMS for crediting to the supplier's account for purchases made on GeM.

2. This office has reviewed the timelines prescribed in para 2.3.1 of Civil Accounts Manual in consultation with Pr.CCAs/CCAs/CAs(IC) of Ministries/ Departments and the following new time standard are prescribed:-

**Time standard for processing of payment by PAO/CDDO:**

- (i) Time standard for processing of bills for payment by PAO/CDDO and issue of payment advice/cheques shall be **within a maximum of five working days** of their receipt from DDO. The timelines shall be reviewed after e-bill project is implemented.
- (ii) However, processing of payments for purchases made on GeM be made **within a maximum of two working days** of their receipt from DDO through PFMS in line with the timelines prescribed by DoE in their OM No.F.6/18/2019.PPD dated 23.1.2020.
- (iii) The token in PFMS should be generated as soon as the receipt of hard copy of bill from DDO. The token generation date should invariably be mentioned on the bill alongside the date of its receipt in PAO. The date of token generation shall be the starting point for reckoning of time for processing of payments.
- (iv) On receipt of sanction for effecting payment of loans/grants etc. to State/UT Governments by the Central Government, the issue of Inter-Governmental Adjustment Advice(IGAA) to RBI,CAS, Nagpur should be done **immediately (in any case within two days at the most) or on the date prescribed for its release in the sanction** itself.

**Review of high value sanctions:**

- (v) 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 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 working days** and returned to PAO.
- (vi) In accordance with para 4.4.3 (e) of CAM, all sanctions other than for inter-governmental/departmental transactions issued by Ministries/Departments for the amounts above Rs.50 lakhs to Rs.5 crore should be reviewed by Dy.CAs and those above Rs.5 crore by CAs. In case of non-availability of Dy.CAs or CAs, the review shall be done by the next level i.e. CCA or Pr.CCA as the case may be.
- (vii) High value sanctions for TSA assignment to Autonomous Bodies (ABs) are also applicable for review. However, high value sanctions for effecting Inter-governmental/Departmental transactions shall continue to be exempt from review.
3. Pr.CCAs/CCAs/CAs (IC) shall monitor the achievement of actual timelines closely and report them every month/ quarter. They may assign sub-timelines by level/ individual for effective implementation in this regard. System Group, O/o CGA shall facilitate the requisite PFMS reports, including the performance by level/individual based on time-stamping.

The necessary correction slip to CAM in this regard shall be issued separately.

  
(M. Sridharan)

**Additional Controller General of Accounts**

To

All Pr. CCAs/ CCAs/ CAs (IC) of Ministries/ Departments

Copy to:

1. PS to CGA
2. Addl. CGA (SG), O/o CGA
3. Addl. CGA (HR), O/o CGA
4. Joint CGAs, O/o CGA
5. All Sections of O/o CGA

Copy to: Sr. AO (ITD) for uploading in CUA website.