

(For Departmental Circulation only)



INDUCTION MATERIAL

(Compiled by Coordination Section as on December, 2020)

**CONTROLLER GENERAL OF ACCOUNTS
DEPARTMENT OF EXPENDITURE
MINISTRY OF FINANCE
MAHALEKHA NIYANTRAK BHAWAN
E-BLOCK, INA, NEW DELHI**

Foreword

It is my pleasure to release the revised edition of the "Induction Material" prepared by this office. This document brings out the present status of distribution of work and detailed functions of the various Sections/ Divisions of O/o Controller General of Accounts (CGA).

Consequent upon the departmentalisation of accounts in 1976, the office of the Controller General of Accounts was set up under the Department of Expenditure, Ministry of Finance. The Controller General of Accounts (CGA) is the apex accounting authority of the Government of India and is responsible for establishing a technically sound Management Accounting System. In the process of leveraging Information Technology for enhancing the efficient service delivery and robust public financial management of the country, CGA office has pioneered accounting software packages and networking capabilities. The O/o CGA has been working on a web-based portal PFMS (Public Financial Management System) which includes different modules on budget management, payments, accounting, fiscal reporting to facilitate different activities of Public Financial Management and setting up a Management Information System for more effective financial management in GoI.

The Induction Material will be useful to field offices especially for the new entrants as well as other Government agencies. It will help the reader to identify the concerned section in the CGA office dealing with a specific area of work. Suggestions for improving the content or presentation of the material are welcome.

Soma Roy Burman
31.12.2020

(Soma Roy Burman)

Controller General of Accounts

Dated: 31 December 2020

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LIST OF CONTROLLER GENERAL OF ACCOUNTS

Sl.No	Name	Tenure	
		From	To
1	Shri C.S.Swaminathan	05.11.1976	30.06.1977
2	Shri K. Lalit	01.09.1977	31.12.1984
3	Smt. Girija Eswaran	06.02.1985	31.07.1988
4	Shri S.R.Singh	28.10.1988	30.11.1989
5	Shri P.V.Desai	17.01.1990	13.11.1992
6	Shri Ravi Kathpalia	04.05.1993	31.08.1995
7	Shri G.C.Iyer	14.09.1995	10.03.1996
8	Smt. Mira Saxena	28.08.1996	28.02.1997
9	Smt. Nirmala Dhume	14.05.1997	09.04.1999
10	Shri A.M.Sehgal	16.07.1999	31.12.2001
11	Smt Usha Sahajapal	01.01.2002	31.01.2003
12	Smt Aruna Makhan	18.02.2003	31.03.2004
1.3	Shri K.B.S.Chopra	13.04.2004	30.06.2004
14	Shri H. Prabhakar Rao	17.09.2004	31.01.2006
15	Shri S.W.Oak	01.02.2006	31.03.2007
16	Shri V.N.Kaila	01.04.2007	31.03.2009
17	Shri C. R. Sundaramurti	04.04.2009	30.06.2012
18	Shri Jawahar Thakur	01.07.2012	13.05.2015
19	Shri M. J. Joseph	14.05.2015	31.12.2016
20	Smt. Archana Nigam	01.01.2017	30.04.2017
21	Shri Anthony Lianzuala	01.05.2017	31.07.2019
22	Shri Girraj Prasad Gupta	01.08.2019	31.08.2019
23	Shri J.P.S.Chawla	01.09.2019	30.11.2019
24	Smt. Soma Roy Burman	01.12.2019	

Mandate

According to the Article 150 of the Constitution of India the accounts of the Union and the States shall be kept in such form as the President may on the advice of Comptroller & Auditor General of India prescribe. This function of the President has been allocated to Controller General of India in terms of Article 77(3) of Constitution of India.

This statutory mandate as incorporated in the Government of India (Allocation of Business) Rules, 1961 that brings out the duties and responsibilities of CGA which includes the following:

- (a) general principles of Government accounting relating to Union or State Governments and form of accounts, and framing or revision of rules and manuals relating thereto;
- (b) reconciliation of cash balance of Union Government with Reserve Bank in general and, in particular, of Reserve Deposits pertaining to Civil Ministries or Departments;
- (c) overseeing the maintenance of adequate standards of accounting by Central Civil Accounts Offices;
- (d) consolidation of monthly accounts, preparation of review of trends of revenue realization and significant features of expenditure etc and preparation of annual accounts (including Summary, Civil Appropriation Accounts) showing under the respective heads, the annual receipts and disbursements for the purpose of the Union Government;
- (e) administration of Central Treasury Rules and Central Government Account (Receipt and Payment Rules 1983);
- (f) coordination and assistance in the introduction of management accounting system in Civil Ministries or Departments;
- (g) cadre management of Group 'A' (Indian Civil Accounts Service) and Group 'B' Officers of the Central Civil Accounts Offices;
- (h) matters relating to the Central Civil Accounts staff belonging to Group 'C'
- (i) disbursement of Pension through Public Sector Banks (PSBs) in respect of Central Civil Pensioners, Freedom Fighters, High Court Judges, Ex-M.P.s and Ex-Presidents.

Vision & Mission of the Indian Civil Accounts Organisation

Vision

As a professional accounting organization, our vision is to strengthen governance through excellence in public financial management.

Mission

- Administer an effective, credible and responsive system for budgeting, payment and accounting
- Provide a world class robust government-wide integrated financial information system
- Develop new paradigms of internal audit for improved transparency and accountability
- Leverage Information and Communication technology to achieve intended goals
- Promote professional integrity through a dedicated workforce committed to service ethos.

Organisational Structure

Indian Civil Accounts Service is headed by the Controller General of Accounts (CGA) in the Department of Expenditure, Ministry of Finance. The Controller General of Accounts (CGA) is the Principal Accounting Advisor to the Government of India on accounting matters and is responsible for establishing and maintaining a sound and efficient accounting and financial reporting system. The CGA is assisted by officers of the Indian Civil Accounts Service (ICAS) who have expertise in different aspects of accounting, budgeting and public financial management. The ICAS currently, has a sanctioned strength of 241 officers, supported by around 10700 employees professionally qualified in government accounting. As per the departmentalized accounting arrangements, operational responsibility for accounting, reporting and internal audit functions in Civil Ministries is discharged by officers of the ICAS. Each Ministry is headed by either a Principal Chief Controller of Accounts (Pr.CCA)/Chief Controller of Accounts (CCA) or a Controller of Accounts (CA) as the case may be, under the overall supervision of CGA. The Pr. CCAs / CCAs / CAs assist the Secretary of the Ministry who is the Chief Accounting Authority of the Ministry. They discharge their duties and responsibilities through the Principal Accounts Office (Pr.AO) at headquarters and Pay & Accounts Offices (PAOs) at the field level. There are currently 549 PAOs located at various stations across the country.

The O/o CGA is restructured into three verticals namely **‘Human Resource & Oversight’, ‘Accounts & Financial Reporting’ and ‘Systems Group’** consequent upon the recommendations of the Expenditure Finance Committee (EFC) meeting held on 29.07.2019, PFMS has been made as a regular function of the CGA. Each vertical headed by an Addl. CGA who is assisted by Jt.CGAs/Dy.CGAs/ACGAs. There are number of Sections at the lowest unit of functions under each vertical. INGAF and five Regional Training Centres (RTCs) under INGAF are tasked with training of the CGA office.CPAO also report to CGA through Addl. CGA (A & FR).

CGA (HQ)

Vertical	Human Resource & Oversight (HR&O)	Accounts & Financial Reporting (A&FR)	System Group (SG)
Name	Smt. Sonali Singh	Sh. M Sridharan	Sh. Subodh Kumar Mathur
Designation	Addl.CGA	Addl. CGA	Addl. CGA
Ph. No.	24621570	24690146	24625542
Intercom	504, 304 (PS)	507, 307(PS)	511, 311(PS)
Fax	24644337	24621780	24615564
R.No.	402	405	403

Address: Maha Lekha Niyantrak Bhawan, E-Block, GPAO Complex, INA, New Delhi

Sections/ Divisions under Human Resource & Oversight (HR&O) vertical

Administration & Establishment

The Administration & Establishment sections of O/o CGA deals with the overall housekeeping including posting of all cadre of officers/staff ,all Pay and Allowances and personal claims and Payment of bills and accounting thereof of CGA HQ (Mahalekha Niyantrak Bhawan & PFMS Shivaji Stadium)

Brief functions of the section:-

1. Posting and transfer of officials posted in the CGA HQ including PFMS.
2. Distribution of work amongst Gr. A Officers in CGA HQ
3. Reimbursement of training charges of ICAS (P) to INGAF and NIFM.
4. Deployment of personal staff with Senior Officers.
5. Reports and returns called for by the Ministry on various subjects
6. Preparation of Identity cards of all the officers and staff.
7. Organising meetings, conferences and events like Civil Accounts Day, workshops etc.
8. Allotment of residential flats to ICAS Officers.
9. Maintenance of residential flats of ICAS Officers at Shipra Suncity, Ghaziabad.
10. Arrangement of hiring of vehicles for official purpose.
11. Arrangement of meetings / examination.
12. Procurement of Stores and supply of stationery for all sections for their official use.
13. Procurement of liveries.
14. Printing of stationery and other miscellaneous items.
15. Maintenance of furniture in the office
16. Purchase of computers / ACs and other equipments and their maintenance.
17. Maintenance of Intercom system and telephones.
18. Setting up of Uphaar Sangrahalaya (Toshakhana) in O/o CGA, Deptt. of Expenditure, M/o Finance for Central Government Functionaries receiving gifts from domestic/unknown resources.
19. Major procurement matters, GeM related matters, Tendering & IFU related matters of CPMU & State Directorate of PFMS.
20. RTI matters related to Administration section.

(Maha Lekha Niyantrak Bhawan)

Desg.	AAOs	Sr.AO	ACGA	Jt. CGA
Name	Sh. Yashwant Singh Sh. B.K.Prajapati	Sh. Anil Amar Singh	Sh. Narinder Pal Singh.	Sh. Praveen Nandwana
Tel.No.	24627678	24621268	24665527 24641998	24665505 24690500
Int.Com	339/340	338	527	505
R. No.	203	203	206	406
Fax.	-	-	24619006	24651591

(Shivaji Stadium Annexe)

Designation	AAO	Sr. AO	A.C.A.	A.C.G.A.	Jt.CGA
Name	Sh. Manoj Kumar Raina	Sh. Jitender Kumar	Sh. Anang Rawat	Sh. Narinder Pal Singh	Sh. Praveen Nandwana

Tel.No	23343860	23343860	23343860	24665527 24641998	24665505 24690500
Intercom	346	347 298	311	527	505
R.No.	AC-310	AC-311	B-421	MNB-206	MNB-406

Cash Section

Brief Functions of the Section:-

1. Maintenance of Service Book, Leave Accounts of all Officers/staff
2. Preparation of Salary Bills in respect of all Officers and Staff members
3. Maintenance of Pay Bills Registers, Cash Book, reconciliation of Expenditure
4. Processing and payment of Salaries, DA Arrears and all other payments personal claims i.e. Medical, LTC, Tuition Fee, OTA Bills etc.,
5. Booking of Domestic/Foreign Air Tickets for senior officers, preparation & payment of Foreign/Domestic T.A. Bills of officers and staff.
6. Receipt of Money on behalf of GOI and its deposit in the Bank through Challans
7. Preparation and finalization of pension cases through BHAVISHYA on the retirement of officers and staff of CGA office. Preparation of bills of retirement benefits
8. Revision of Pension cases on the basis of Pay Commission report
9. Encashment of cheques drawn in favour of DDO. Disbursement of Salary/cheques and other claims to officers and staff of CGA Office
10. Processing of Pay fixation cases of Officers and staff members on promotion, on grant of MACP, revision of scales and on the basis of Pay Commission report and payment thereof of Arrears
11. Processing & payment of GPF Advances, Withdrawals, Final Withdrawals, Transfer of GPF balances, Calculation of Interest & preparation Annual GPF Statements
12. Calculations of Income Tax and filing of Quarterly/Annual Income Tax Returns in Form 24 and Form 26(Tax from Contractors) with Income Tax Department.
13. Payment of Long Term/Short Term Advances, monitoring of its' repayment and calculation & recovery of Interest on the Advances
14. Preparation of Budget Estimates, Revised Estimates and Final Estimates and monitoring of Expenditure on various Heads of Accounts.
15. Attending to the cases related to the pension through CPENGRAMS departmental Portal
16. Allocation of Budget and LoC to Government Link Cell, Nagpur

CGA (Maha Lekha Niyantrak Bhawan)

Designation	AAOs	Sr.AO/AO	ACGA	Jt.CGA
Name	Sh. Manoj Kumar Jain	Sh. R Prabhakar	Sh. Narinder Pal Singh	Sh. Praveen Nandwana
Ph. No	24665341	24665337	24665527	24665505 24690500
Int.Com	341	337	527	505
R. No.	203-204	203-204	206	406
Fax	24616507	24616507	24619006	24651591

PFMS (Shivaji Stadium Annexe)

Designation	AAO	Sr. AOs	A.C.A.	A.C.G.A.	Jt.CGA
Name	Sh. Dinesh Kumar Sh. Ashish Suri	Sh. Jitender Kumar	Sh. Anang Rawat	Sh. Narinder Pal Singh	Sh. Praveen Nandwana
Tel.No	23343860	23343860	23343860	24665527 24641998	24665505 24690500
Intercom	345/231	347	311	527	505
R.No.	AC-309 WS/131	AC-311 BC-320	B-421	MNB-206	MNB-406

Pay and Accounts Office

Functions/Duties of Pay & Accounts Office

- 1 Pre Check and Payment of Bills submitted by DDO, CGA and DDO, PFMS.
- 2 Settlement of Inward Claims.
- 3 Receiving of valuables and maintaining Valuables Register.
- 4 Receiving and deposit of Foreign Service Contributions
- 5 Filing of TDS Return in 24G form.
- 6 Updating of Pension cases on 'Bhavishya'.
- 7 Transfer of GPF balances
- 8 Preparation of Receipt budget
- 9 Maintenance or records and monitoring of Suspense Account balances
- 10 Presentation of cheques received on account of GPF etc. through valuables
- 11 Processing and payment of Pension & Other retirement benefits, preparation of PPO.
- 12 Reconciliation of Expenditure and Receipts with DDO
- 13 All works prescribed for Pay & Accounts Office in Merged DDO Scheme and compilation of monthly accounts of Office of CGA and its submission to CCA, Ministry of Finance.

PAO(CGA-Maha Lekha Niyantrak Bhawan)

Designation	AAOs	Sr.AO/AO	ACGA	Jt.CGA
Name	Sh. Narottam Sharma	Sh. R Prabhakar	Sh. Narinder Pal Singh	Sh. Praveen Nandwana
Ph. No	24665342	24665337	24665527 24641998	24665505 24690500
Intercom	342	337	527	505
R. No.	203-204	203-204	206	406
Fax	24616507	24616507	24619006	24651591

PAO (PFMS- Shivaji Stadium Annexe)

Designation	AAO	Sr. AOs	A.C.A.	A.C.G.A.	Jt.CGA
Name	Sh. Pawan Kumar	Sh. Sandeep Bawa	Sh. Anang Rawat	Sh. Narinder Pal Singh	Sh. Praveen Nandwana
Tel.No	23343860	23343860	23343860	24665527 24641998	24665505 24690500
Intercom	359	298	311	527	505
R.No.	BC-317	BC-320	B-421	MNB-206	MNB-406

HR-I Section

Brief functions of the Section:-

HR-I section looks after the Cadre Management of Group 'A' Officers of the Indian Civil Accounts Service (ICAS) which includes:

1. Appointment of Group "A" Officers allocated to Indian Civil Accounts Service (ICAS) by Union Public Service Commission on the basis of Civil Service Examination.
2. Confirmation of officers in JTS (i.e. grade of entry in Government Service) and promotions at different levels (Apex/HAG+/HAG/SAG/NFSG/JAG/STS) from time to time.
3. Empanelment of ICAS Officers for Central Deputation, other Deputations (within India & abroad) / Foreign assignment to UN/IMF/World Bank etc.
4. Nomination of officers for trainings (within India / abroad).
5. Cadre Review of ICAS (Group "A")
6. Amendments / Modifications of Recruitment Rules of ICAS.
7. Immovable Property Returns (IPR) of the Group "A" officers.
8. Parliament Questions and providing of information under Right to Information Act-2005.
9. Preparation of Civil List.
10. Cases of intimation under CCS (Conduct) Rules 1964.
11. Inter-ministry Posting and Transfer of ICAS Officers as per transfer policy.
12. Up-gradation of ICAS Officers under Non Functional Up-gradation (NFU) at different Levels (HAG/SAG).
13. Threshold Analysis in respect of ICAS (Group "A").
14. Induction of Sr.AOs into ICAS (Group "A").
15. Annual Performance Appraisal Report (APAR) in respect of ICAS Officers through "SPARROW" and maintenance of Dossiers.
16. Submission of various Reports & Returns.
17. Cases related to Cadre Clearances to ICAS officers posted in different Ministries / Departments.
18. Service matters of ICAS Officers like technical resignations, Voluntary retirement cases & Cases under FR56 (j).
19. Convening of Civil Services Board meeting.
20. To provide information under RTI Act.

Desgn.	AAOs	Sr.AO	Jt.CGA
Name	Sh. Arvind Kumar Bahukhandi Sh. Tapas Kumar Panja Sh. H K Koul	Sh. Vipen Kumar	Ms. Suman Bala
Tel. No	24645814	24645814	24645993
Intercom	332/336/455	329	508
R. No.	202	202	407
Fax	24665331	24665331	24610173

HR-II Section

Brief functions of this Section:-

1. Promotion of Pay and Accounts Officer to the post of Sr. Accounts Officer.
2. Inter-ministry transfers of Sr. Accounts Officers.
3. Maintenance/Updation of Gradation Lists of Sr. Accounts Officers.
4. Maintenance of ACRs/APARs of Sr. Accounts Officers.
5. Framing of Recruitment Rules of Sr. Accounts Officers in consultation with Department of Expenditure (DoE) /Department of Personnel & Training (DoPT).
6. Framing/Implementation of transfer policy.
7. Forwarding of applications of Sr. Accounts Officer for various posts on deputation basis.
8. Maintenance of rosters of Sr. Accounts Officer.
9. Issue of 'NOC' for Encadrement of ex-cadre posts into CCAS cadre.
10. Coordinating with field offices on the matters related to seniority, transfers, promotions etc. in respect of Sr.AOs.
11. To plan and nominate Sr.AOs for Induction/Mid-career/long term training programme at NIFM and INGAF.
12. To provide information under RTI Act.
13. Grievance Redressal related to service matters in respect of Sr.AOs.

Desgn.	AAOs	Sr.AO	Jt.CGA
Name	Sh. S.B. Dwivedi	Sh. Kulbir Singh	Ms. Suman Bala
Tel. No	24626639	24665357	24645993
Intercom	361, 362, 363	357	508
R. No.	210	210	407
Fax	24626639	24665357	24610173

HR-III Section

The brief functions of the Section are as under:-

1. Convening of DPCs for promotion of AAOs & PAOs.
2. Promotion of AAO(C) Examinations passed officials to the post of Asstt. Accounts Officer and Asstt. Accounts Officer to the post of Pay & Accounts Officer.
3. Inter-ministry transfers of Asstt. Accounts Officers and Pay & Accounts Officers.
4. Maintenance/Updation of Gradation Lists of Asstt. Accounts Officers and Pay & Accounts Officers.
5. Maintenance of ACRs/APARs of Asstt. Accounts Officer and Pay & Accounts Officer.
6. Framing of Recruitment Rules for Asstt. Accounts Officer and Pay & Accounts Officer in consultation with DoE/DoPT.
7. Framing/Implementation of transfer policy.
8. Forwarding of applications of Asstt. Accounts Officer and Pay & Accounts Officer for various posts on deputation basis.
9. Processing cases of Adhoc promotion to the grade of Asstt. Accounts Officer received from field offices.
10. Maintenance of rosters of Asstt. Accounts Officer and Pay & Accounts Officer.
11. Issue of 'NOC' for Encadrement of ex-cadre posts into CCAS cadre.
12. Coordinating with field offices on the matters related to seniority, transfers, promotions etc. in r/o AAOs & PAOs.
13. To plan and nominate AAOs & PAOs for Induction/Mid-career/long term training programme at NIFM and INGAF.
14. To provide information under RTI Act.
15. Grievance Redressal related to service matters in r/o Gr. B officers.

Desgn.	AAOs	Sr.AO	Jt.CGA
Name	Ms. Rashmi Chaudhary Sh. R.K. Sinha	Sh. Madhukar Sharma	Sh. Praveen Nandwana
Tel. No	24626639	24665357	011-24665505
Intercom	361, 362, 363	357	505
R. No.	210	210	406
Fax	24626639	24665357	011-24651591

HR-IV Section

Brief functions of the Section:-

1. Promotion of Staff Car Drivers, MTS as LDC, LDCs as Accountants, Accountants as Sr. Accountants on seniority basis/departmental examination quota.
2. Holding of DPC for promotion of Stenographers/PS/Sr.PS and Transfer/postings of Stenographers/PS/Sr.PS.
3. Dealing with cases of Group 'C' and Group 'B' (Non-Gazetted) employees regarding their transfer, promotion, seniority etc.
4. Compilation of Data received from field offices regarding direct recruitment vacancies in Gr. 'C' posts.
5. Coordinating with SSC to fill up the vacancies of Group 'C' posts of CCAS and Distribution of dossiers of newly recruited LDCs/Accts./Steno etc. received from SSC to field offices.
6. Processing of cases received from field offices for Absorption of deputationists in the grade of Accountant.
7. To plan and nominate Group 'C' and Group 'B' (Non-Gazetted) employees for Induction/Mid-career trainings.
8. Preparation and maintenance of Gradation Lists of Sr.PS/PS/Stenographers Grade I and III.
9. Dealing with matters relating to Pay Commissions.
10. Dealing with matters related to staff Associations/Departmental Council.
11. Holding of Screening Committee meetings for grant of financial upgradation under MACPS to AAOs/PS/Sr.PS.
12. Framing of Recruitment Rules of MTS/LDC/Accountants/Staff Car Drivers/DEOs/ Stenographers/PS/Sr.PS in consultation with DoE/DoPT.
13. Providing information under RTI Act.
14. Grievance Redressal related to service matters in r/o Gr. C officers

Designation	AAOs	Sr.AO	Jt.CGA
Name	Sh. P.K. Sinha Sh. Manoj Kumar Sharma	Sh. Madhukar Sharma	Sh. Praveen Nandwana
Tel. No	24626639	24665356	24665505/24690500
Intercom	358, 359	356	505
R. No.	210	210	406
Fax	24626639	24665356	24651591

Co-ordination Section

Brief functions of the Section:-

1. Processing and submitting replies to Parliament Questions, Standing Committee Material, fulfillment of Parliament Assurances and allied matters relating to Parliamentary matters pertaining to O/o Controller General of Accounts;
2. Consolidation and submission of material for "A Reference Annual" published by the Ministry of Information and Broadcasting;
3. Nodal agency for all the Sections and Divisions of O/o CGA for processing and submitting of replies to Applications / Appeals received under Right to Information Act - 2005 pertaining to O/o Controller General of Accounts;
4. Consolidation / submitting of material for Annual Report pertaining to O/o Controller General of Accounts;
5. Consolidation / submission of material pertaining to O/o Controller General of Accounts for Finance Minister's and President's speech in Parliament;
6. Preparation / furnishing of various returns and periodical returns pertaining to O/o Controller General of Accounts;
7. Monitoring of complaints on the settlement of GPF / CPF cases received from subscribers, etc;
8. Redressal of grievances' of Central Government pensioners regarding delay in finalization / authorization of their pension with their nodal agencies;
9. Monitoring of MIS report and monthly D.O submitted electronically by Pr. CCAs/CCAs/CAs;
10. All matters requiring collection of information relating to subject not being handled by other sections of the CGA office, from other civil, non-civil Ministries/Departments, State Governments other Accounting Organisations, Government and Non-Government bodies, Professional Institutions/Associations etc. and consolidation thereof;
11. Organising Meetings, Seminars, Conferences, Workshops in the CGA office;
12. Updation of Induction Material of office of Controller General of Accounts

Design.	AAO	Sr. AO	ACGA	Jt.CGA
Name	Sh. Pradeep Singh Bisht Sh. Kailash Prasad Yadav	Sh. Upendra Singh Negi	Dr. Richa Pandey	Sh. Praveen Nandwana
Ph/Fax	24665397 24665390 24616647(fax)	24665396	24665522	24665505/24690500
Intercom	397/390	396	522	505
R.No.	103	103	205A	406

Vigilance Cell

Brief functions of this Section:-

1. Examination of complaints received from various sources like CVC, PMO, M/o Finance, apart from complaints directly received from individuals.
2. Investigation or cause an investigation to be made in to the allegations forwarded by Central Vigilance Commission (CVC) /Central Bureau of Investigation (CBI).
3. Scrutiny of (a) internal audit Reports (b) Statutory Auditor's report (c) CAG Audit report.
4. Processing the PE Report for obtaining the orders of the competent authority about further course of action to be taken and also obtaining CVC's advice.
5. Preparation of charge sheet, statement of imputations, list of witnesses and documents relied upon.
6. Timely appointment of inquiring authorities/presenting officers.
7. Timely Processing of vigilance clearances of group 'A' officers and other officers posted in O/o CGA.
8. Timely submission of various Vigilance Reports/Returns to DoE/CVC etc.
9. As a preventive vigilance measure, study of existing procedures and practices prevalent in the organization, with a view to identify the procedures or practices which leave a scope for corruption and require modification.
10. Identification of areas in the organization including sensitive posts which are prone to corruption and to ensure that officers/officials with proven integrity only are posted in those areas.
11. Organization & observance of Vigilance awareness week as per directions of CVC.
12. Reviewing / monitoring disciplinary/criminal/complaint cases of Group B officers with DoE on monthly basis.
13. Attending all the meetings conducted by CVC as well as CVO, DoE, M/o Finance.
14. Review of the existing arrangements for vigilance work as well as the posted strength in the section, from time to time to assess whether they are adequate, to ensure expeditious and effective disposal of vigilance work.

Designation	AAOs	Sr.AOs	Jt.CGA
Name	Sh.Vikram Sh.Sanjay Rawat Sh.S.Baburaj Sh.Jagjit Kumar Luthra Sh. Gopal	Sh.Sudhir Chopra Sh.A. Subbiah Sh.V.Jayaram	Ms.Suman Bala
Tel.No.	011-24623086		011-24665508
Intercom	370,371,372,373,374,375		508
Room No.	211	211	407
Fax	011-24623086		011-24610173

Examination Section

Brief functions of the Section:-

Conducting the following Departmental Exams for the Staff of Central Civil Accounts Service:

1. AAO (Civil) Examination
2. Departmental Confirmatory Examination for Accountants
3. Limited Departmental Qualifying Examination for promotion of MTS as LDC
4. Limited Departmental Competitive Examination for promotion of LDC's as Accountant
5. To provide information under RTI Act.

Designation	AAO	Sr. AO	ACGA	Jt. CGA
Name	Ms. Neelam	Sh. Ajay Sachdeva Sh. U Shridhar	Sh. Narinder Pal Singh.	Sh. Siya Sharan
Tel. No.	24665351	24665351	24665527/24641998	24665512
Intercom	353	351	527	510
Room No	207	207	206	311
Fax	-	24653162	24619006	24624614

Monitoring Cell

Brief functions of the Section:-

1. Coordination and monitoring the progress of submission of corrective/remedial Action Taken Reply (ATRs) duly vetted by Audit on the recommendations contained in Public Accounts committees.
2. Coordination, monitoring and submission of corrective/remedial Action Taken Notes duly vetted by Audit of various paras contained in C&AG Reports (Civil, Defence Services, Railways and other Autonomous Bodies) through APMS portal.
3. Coordination, monitoring and timely submission of Explanatory Notes duly vetted by the Audit to Public Accounts Committee on excess expenditure over budgeted grants/appropriation and savings of Rs. 100 crore and above, appearing in the Annual Appropriation Accounts through APMS portal.
4. Chasing up matters with various Ministries/Departments of the Government of India to ensure that, the recommendations made in PAC reports and by the Committee of Secretaries (CoS) on this subject are complied well within time given.
5. Operation, maintenance and upgradation of APMS portal for all three modules i.e. C&AG, PAC and Explanatory Notes module as per the requirements of stakeholders
6. Preparation of Action Taken Reply (ATR) on the PAC recommendations/observations made by the PAC with regard to Monitoring Cell and its submission to Lok Sabha Secretariat.
7. To impart training to the officers/officials of the Ministries/Departments, O/o C&AG and Lok Sabha Secretariat at periodic intervals with aim to acquaint them with portal flow line and advancement made in it.

Designation	AAO	US	Jt.CGA
Name	Sh.S.N. Mandal	Sh.Vishwa Nath Dwivedi	Sh. Siya Sharan
Tel. No.	24665322/23	24665520	24665510
Intercom	322/323	520	510
Room No.	301	303	310
Fax	24620635		24624614

Internal Audit Division

The Internal Audit Division discharges its duties through four sections namely:

1. Policy, Guidance & Capacity Building
2. Internal Audit Planning & Co-ordination
3. Internal Audit Inspection -1
4. Internal Audit Inspection -2

The details of duties of the aforesaid sections are as under:

1. Policy Guidance & Capacity Building

- Work related to continuous professional education CPE/IIA/CAAT.
- Use of IT tool for Internal Audit including development of IA para monitoring system.
- Implementation/Review of Action Plan of MoU with IIA-India.
- Preparation of Induction material and any sectional material for Ministry.
- Work relating to CGA's meeting in respect of IAD and issue of minutes of meeting.
- Guidelines for Risk Based Compliance, Bank, Grant, Gender and Scheme Audit.
- Vetting of Internal Audit Manual of Ministries/Departments.
- Monitoring/review of quarterly reports of outstanding Internal Audit Paras.
- Cadre Review-work related to creation of group 'B' and 'C' posts for Internal Audit Wings.
- Local/outstation Audit on rotation basis as approved by competent Authority.

2. Internal Audit Planning & Co-ordination

- Preparation of Annual Review on the performance of Internal Audit Wings.
- Preparation of Annual Review on the performance of Internal Audit Wings.
- Preparation of Risk Based Annual/Quarterly Audit Plan of IAD.
- Work relating to maintenance of data for consultants
- Monitoring of Annual Audit Plan prepared by various Ministries/Departments
- Review of old record of IAD for weeding out.
- Local/outstation Audit on rotation basis as approved by Competent Authority..

3. Internal Audit Inspection Section-1

- Development of online audit module.
- Development of a standard Social and Internal Audit protocol on the basis of the PFMS for all Ministries/Departments and related correspondences
- Local/outstation Audit on rotation basis as approved by Competent Authority.
- Follow up of Audit Reports/Compliance Report of paras in respect 50% Ministries.
- Preparation of Annual Review on the performance of CGA audit.
- Preparation and monthly monitoring of following Records/Registers.
 - ✓ Register of Financial Irregularities
 - ✓ Audit Report Issue Register
 - ✓ Para settlement Register

4 Internal Audit Inspection section-2

- Development of e-MDO in respect of IAD and monitoring its report.

- Monitoring of post audit report in respect of bills passed without original bill by PAOs during COVID-19 and related correspondence.
- Local/outstation audit on rotation basis as approved by Competent Authority.
- Preparation of quarterly report on settlement of CGA's audit paras.
- Follow up Audit Reports/Compliance Report of paras in respect 50% Ministries.
- Maintenance of Ministry/Department wise list of outstanding paras.
- Issue of periodically reminders for settlement of audit Paras especially for paras involving financial implications.
- To provide information under RTI Act.

Designation	AAOs	Sr.AO/AO	Dy.CGA	Jt.CGA
Name	Deepak Kr. Gautam Ajay Kr. Sinha Sanjay Kr. Bharti Ms. S. Mukherjee	Sh. S.K. Gupta Sh. S.K.Mutreja Sh. C.P.Sharma Sh. Arun Kumar	Dr. N. Shravan Kumar	Sh. Siya Sharan
Telephone No	011-24665391	011-24665388 011-24665389 011-24665390	011-24665519	24665512
Intercom	391	388, 389, 390	519	510
Room No.	103	103	209	310
Fax No.	011-24647162	011-24647162	011-24623251	24624614

Legal Cell

Brief functions of the Legal Cell.

1. Defending court cases relating to service matter in Supreme Court, High Court, Central Administrative Tribunal etc. in various SLPs/Civil Writ Petitions/Original Applications wherein O/o the CGA is impleaded as the main party.
2. However, the cases wherein this office is impleaded only as a proforma party but otherwise no policy decision or action of this office is under challenge in the court, are left to be dealt with by the concerned field offices.
2. Briefing the Govt. Counsels about the court cases being defended by this office on behalf of Union of India.
3. Dealing with the legal matters with nodal Departments i.e. Department of Expenditure, Department of Personnel & Training, Department of Pension & Pensioner's Welfare, Department of Legal Affairs & concerned Ministries/Departments in connection with courts cases.
4. Information under RTI Act.

Designation	AAO	Sr.AO	Dy.CGA	Jt.CGA
Name	Sh. Prem Chand Kansotia Sh. Kuldeep Kumar Sharma	-	Dr. N. Shravan Kumar	Sh. Siya Sharan
Telephone	24653987		24665516	24665512
Intercom	378		519	510
Room No.	212		209	311

Hindi Cell

Brief functions of the Section:-

1. Translation work from English to Hindi and vice-versa received from different Sections of CGA's office including the following specific work:
 - (i) Translation and Publication of Union Appropriation Accounts, Union Finance Accounts and Accounts at a Glance.
 - (ii) Parliament Questions.
 - (iii) PAC Notes.
2. Implementation of Official Language Policy, Official Language Act & Rules framed there-under;
3. Conducting meetings in the office to discuss progressive use of Hindi;
4. Inspection of various sections with regard to use of Hindi;
5. Quarterly/Annual progress reports on the use of Hindi;
6. Organization of Hindi Pakhwara & various competitions and Hindi workshops.
7. Publication of "Civil Lekha Punj" the Annual Magazine of contributory creative materials of staff of O/o CGA and Field offices
8. Providing information to Hindi Section of Department of Expenditure on various matters such as visit of Parliamentary Committee, Oral evidence of Secretary etc.

Designation	Assistant Director (O.L.)	Under Secretary	Joint CGA
Name	Vacant	Sh. V.K. Jain	Sh. Praveen Nandwana
Ph./fax	24641068	24665524	24665505
Intercom	379	524	505
Room.No.	101	09 C	406

Sections/ Divisions under Accounts & Financial Reporting (A&FR) vertical

Appropriation Accounts

Brief functions of the Section:-

1. Preparation of time schedule for Stage-wise submission of Appropriation Accounts by the Ministry/Departments.
2. Scrutiny of Detailed Demands for Grants of various Ministries vis-à-vis Main Demands for Grants for getting corrigendum issued for discrepancies.
3. Communication of irregularities/discrepancies/shortcomings at various stages in the Accounts submitted by the Ministries/Departments.
4. Requesting the CCA/CA concerned to initiate action for preparation for explanatory notes by the Grant Controlling Authority for saving of more than ₹100.00 crores and for excess expenditure. This is done while scrutinizing Stage-II of the Appropriation Accounts.
5. Reconciliation of figures of Statement of Central Transactions with Headwise Appropriation Accounts.
6. Preparation of Condensed Accounts of all the Civil Grants.
7. Preparation and printing of Union Govt. Appropriation Accounts and submission to Parliament.
8. Liaison with Hindi Section for translation of Condensed Accounts etc.
9. Liaison with DGACE at every stage of the Appropriation Accounts.
10. Preparation of statement of recoveries adjusted in reduction of expenditure during the financial year.
11. Statement showing Capital and Loan investments voted by Parliament under distinct sub-heads for Public Sector Undertaking under the financial year.
12. Preparation of Chapter on Appropriation accounts for inclusion in Accounts at a Glance of Office of Controller General of Accounts.

Desg.	AAO	Sr. AOs	ACGA/Dy. CGA	Jt.CGA
Name	Sh. Harish Kumar Sh. Naveen Kumar Singh Sh. Pravesh Kumar Jindal Sh. Ajay Kumar Sh. Sanjeev Singh	Sh. Pawan Kumar Grover Smt. G. Sreepriya	Dr. Richa Pandey Sh. Nalin Kumar Srivastava	Sh. Alok Ranjan
Ph/Fax	24665558/59/60/61/62	24665557 24665556	24665522 24665521	24641731
Intercom No.	558, 559, 560, 561, 562	557, 556	522, 521	512
Room No.	004	004	304	308

Finance Accounts

Brief functions of the Section:-

1. Preparation of Finance Accounts of Union Government;
2. Preparation of Accounts at a Glance;
3. Providing information related to Parliament Questions;
4. Providing information related to RTI;
5. Preparation of Statement of actuals for incorporation in budget documents;
6. Preparation of Statement of Annual Debt Position for incorporation in budget documents;
7. Preparation of Quarterly Debt Position for submission to Middle Office of Budget Division;

Desgn.	AAO	Sr.AO/AO	Dy.CGA	Jt.CGA
Name	Sh. Ram Pravesh Sh. Tarun Agnihotri Smt. Rashma Sharma Sh. Mukesh Kumar Gupta Sh. S.Bhaskaran Sh. Ashish Soni	Sh. A.K. Singhal Sh. M.K. Saxena	Sh. Nalin Kumar Srivastava	Sh. Alok Ranjan
Ph./Fax	24665579	24665576	24665521	24665512
Intercom	581,579,583,688	576	521	512
R.No.	008(GF)	008(GF)	304 (3 rd F)	308(3rd F)

Data Analytics and Monthly Accounts

Data Analytics and Monthly Accounts Section presents a detailed analytical review of Union Government Accounts to the Finance Minister every month. The review covers major aspects of receipts, expenditure, fiscal deficit, sources of financing etc. for management purposes at the highest level. A Provisional Account (Unaudited) for the year is also prepared at the end of the financial year. Select accounting data are also released on the CGA's website: www.cga.nic.in every month for public viewing. Brief functions of the section are as under:

1. Compilation of Monthly Accounts of Union Government;
2. Preparation of monthly Review of Union Government Accounts for presentation to the Finance Minister;
3. Preparation of select accounting data on Central Govt. Operation for release of monthly accounts and National Summary Data Page (NSDP) on INTERNET by last day of the following month of accounts as per Special Data Dissemination Standard (SDDS) requirements of IMF.
4. Monthly reports on Government of India accounts to various end users (Ministries/Departments);
5. Preparation of quarterly Liability statement of Central Government;
6. Compilation of monthly Flash figures of Expenditure and Receipt for submission to Ministry of Finance;
7. Maintenance of Budget Module of PFMS to capture Demands for grants and DDG data from the Controllers.
8. Maintenance of Accounts Code Directory including allotment of computer codes for new heads of accounts below Minor Head and scrutiny of the detailed Demands for Grants (except Railways & Defence);
9. Keeping Meta Data page on Central Government Operation Data category updated at Data Dissemination Bulletin Board (DSSB) of IMF adhering to Special Data Dissemination Standards;
10. Monitoring proper linkage between data released in monthly accounts, NSDP and Advance Release Calendar and their proper maintenance of CGA's website;
11. Work related to integration of e-Lekha on PFMS portal;
12. Cash Management
13. Reply to queries in Union Government Accounts received from different quarters including IMF, Journalists, Research Scholars, Public, related Parliament questions and RTI matters.

Desgn.	AAOs	Sr.AOs/AO	ACA	ACGA	Jt.CGA
Name	Sh. Amitabh Ghai Sh. Subhash Chandra Sh. Ajay Tyagi Sh. Venugopal Kamath Sh. Laxman Kushwaha Sh. Anil Kumar Sh. Amit Garg Smt. Jyotsna Mehta	Sh. V P Thomas Sh. Rahul Butola Sh. S.K.L. Das	Ms. Dhanashree Patil	Dr. Richa Pandey	Sh. Alok Ranjan
Tel.No	24610126	24610126	24665676	24665522	24665512
Intercom	572	564 and 563	676	522	512
Room No.	06	05	10	205A	308

Government Banking Arrangement Section

Brief functions of the Section:-

1. Authorization of Public Sector/Private Banks (appointed as Agents by RBI) for Government Agency Business.
2. Change of Accredited Banks of Ministries/ Department on the request of Ministry/Department.
3. All the matters relating to conducting of Standing Committee and Apex Committee Meetings such as preparation of Agenda items, Minutes of these Meetings and related correspondence thereof.
4. Furnishing of Information relating to Parliament Questions, draft paras and RTI matters relating to GBA Section.
5. Reconciliation and settlement of differences of all the Ministries/ Department under the head '8675- Deposits with Reserve Bank' and all correspondences relating to it. On the basis of the reconciliation statement, Explanatory Note is prepared by the section and forward to Finance Accounts section for incorporating in the finance Account every year.
6. Forwarding of DMA-2 and CAS-122 statements to all the Ministries/ Departments (received from RBI, CAS, Nagpur) for incorporation of figures.
7. Monitoring of difference under the head '865800108-PSB suspense & 867500138-Other Nominated Banks (ONB) suspense on monthly basis from all Ministries/ Department and maintaining broadsheet in MS Excel relating to it.
8. Close liaison with the Government Link Cell, O/o CGA, Nagpur which facilitates liaison with link branches of banks & RBI.
9. Maintenance of "Reserve Bank Deposits" Broadsheet in MS-Excel on monthly basis.
10. To reconcile the position of Cash Balance at RBI with the Finance Accounts at the close of every year.
11. Examination, finalization and settlement of all cases of penal interest on delayed remittance and excess/double reimbursement.

Designation	AAOs	Sr.AOs	Dy. CGA	Jt. CGA
Name	Ms.Taranjeet Kaur Walia Ms.Renu Anand	Sh.Sandeep R Pai Sh.Sunil Kumar Sharma	Sh. Ashish Kumar Singh	Sh. Alok Ranjan
Tel. No.	246646384	246646383 246646382	24641998	24665512
Intercom	384	383 382	458, 469 (OA)	512
Room No.	102	102	303	308
Fax	24649365	24649365	24619006	24665453

Technical Accounts -I

Brief functions of the Section:-

1. Rendering Advice to Civil Ministries/Departments, Ministries of Railways, Defence, Deptts. Of Posts, Telecommunication and State Governments on matters relating to accounts.
2. Scrutiny of Accounting Procedures in respect of Creation of Funds in Public Account, new projects/accounting arrangements of Ministries/Departments including non-civil Ministries/Departments and obtaining views of Budget Division and advice of C&AG.
3. Proposals relating to introduction of collection of receipts and payments through electronic mode.
4. Examination of proposals relating to accounting procedure in connection with various schemes of State Government received through respective State AG.

Designation	AAOs	Sr. AO	Dy. CGA	Jt. CGA
Name	Sh. Anjani Kumar Ms. Tamreiwon Rimai	Sh.Rajesh Sharma	Sh. Ashish Kumar Singh	Smt. T C A Kalyaani
Tel. No.	24665538 24665539	24665537	24641998	24665515
Intercom	538/539	537	458, 469 (OA)	515, 315
Room No.	108	108	303	306
Fax	--	--	24619006	24642383

Technical Accounts -II

1. Matters relating to amendment/relaxation of provisions in Central Treasury Rules/Central Government Accounts (Receipt & Payment) Rules, 1983/Civil Account Manual and issue of correction slips thereto.
2. Examination of references relating to General Financial Rules/ Delegation of Financial Power Rules on the portion relating to accounting matters.
3. Scrutiny of Standard Operating Procedures (SOP) from Ministries/ Departments for development of new modules in PFMS on the aspects relating to accounts.
4. Examination of proposals from Ministries/Departments for integration of their IT system with PFMS on the aspects relating to accounts.
5. Submission of weekly/monthly consolidated reports relating to e-payment.
6. CPIO for TA Section

Designation	AAOs	Sr. AO	Dy. CGA	Jt. CGA
Name	Sh.Sudhir Pratap Singh Parihar Smt. Shikha Chhabra	Sh.Neelakantan Ramanathan	Sh. Ashish Kumar Singh	Smt. T C A Kalyaani
Tel. No.	24665541 24665543	24665536	24641998	24665515
Intercom	541/543	536	458, 469 (OA)	515, 315
Room No.	108	108	303	306
Fax	--	--	24619006	24642383

Technical Accounts -III

1. All matters related to GPF, CGEGIS and CCS (Pension) Rules, 1972 and revision of pensions in pursuance of Pay Commission.
2. Matters related to National Pension System (NPS).
3. Proposals relating to creation of new Pr. AOs/PAOs in Ministries/ Departments
4. Proposals relating to addition/deletion in the list of CDDOs.
5. Scrutiny of proposals relating to opening of Personal Deposit Accounts and related matters.

Designation	AAOs	Sr. AO	Dy. CGA	Jt. CGA
Name	Sh. Sanjay Kumar	Sh.P.N. Sharma	Sh. Ashish Kumar Singh	Smt. T C A Kalyaani
Tel. No.	24665334	24665647	24641998	24665515
Intercom	334	467	458, 469 (OA)	515, 315
Room No.	108	108	303	306
Fax	--	--	24619006	24642383

Codes Section

Brief functions of the Section:-

1. All matters relating to administration of Government Accounting Rules, 1990.
2. Opening of Major/Sub-Major/Minor Heads of Account and amendment in General Directions to LMMHA.
3. Processing of proposals for write off of balances outstanding under DDR&S heads under Rule 38 of GAR, 1990.
4. All matters relating to administration of DDO Manual/Suspense Manual, Account Codes etc.
5. References seeking clarifications pertaining to the above and related matters from all Ministries/Departments of Central and State/UT Governments.
6. Work relating to implementation of the revised Accounting Classification structure recommended by Sundaramurti Committee (Revised Chart of Account).
7. RTI pertaining to any of the above.

Desgn.	AAO	Sr. AOs	Dy. CGA	Jt. CGA
Name	Sh. Piyush Garg	Sh. Vijay Kumar Sh. Pawan Kumar	Sh. Ashish Kumar Singh .	Smt. T C A Kalyaani
Tel. No.	24665574	24665573	24641998	24665515
Intercom	574	573	458, 469 (OA)	515
Room No.	007	007	303	306
Fax.	-	24665589	24619006	24642383

Accounting Reform Cell

Brief functions of this Section:-

1. Work relating to implementation of accrual accounting in Government
2. Work relating to implementation of e-asset register in Government
3. Implementation of various committees set up on the accounting matters rendering advice/ clarification of these matters.
4. Work relating to GASAB
5. Work relating to ICAI
6. Work relating to IMF
7. Accounting matter related to DBT payment*
8. Processing of RTI applications related to above mentioned matters.

Designation	AAOs	Sr. AO	Dy. CGA	Jt. CGA
Name	Vacant	Ms.Sreemati Bhowmik	Sh. Nalin Kumar Srivastava	Sh. Alok Ranjan
Tel. No.	--	24665376	24665521	24641731
Intercom	--	376	521	512
Room No.	--	212	304	308
Fax	--	---	24622029	24665453

Sections/ Divisions under System Group (SG) vertical

Government Integrated Financial Management Information System (GIFMIS)

Civil Accounts organization has been utilizing Information Technology for enabling an effective financial service delivery system for the Central Government. Management information system as a decision support mechanism and dissemination of information to the stakeholders including the public, are integral parts of this service delivery system, along with core payment and accounting functions of Government of India. GIFMIS has been instrumental in conceptualization, planning, development, support and capacity building for all related IT activities under the office of Controller General of Accounts and across all Civil Ministries and Departments. In addition, the software systems and platforms developed and implemented by O/o CGA are also being widely utilized by Non-Civil Ministries/Departments as well as state Governments for management of payment, accounting and reconciliation processes.

Government Integrated Financial Management Information System (GIFMIS) is mandated by Government of India in the Budget Speech of the year 2018-19. GIFMIS has been conceptualized as a web based IT system for budgeting, accounting, expenditure and cash management for more effective fiscal management of Government.

These activities are undertaken by GIFMIS through the Sr. AOs/AOs and AAOs posted in the Division and under the distinct subject as outlined below:

Strategic Planning & Coordination

- 1) Planning & Coordination of all IT Projects of Office of CGA
- 2) Management of Website of O/o CGA www.cga.nic.in including uploading and administration
- 3) Management of dynamic Directory of Codes of Controllers, PAOs and DDOs in e-Lekha/PFMS.
- 4) Banking support to the users across the Ministries/Departments
- 5) Preparation of IT Strategy for CGA
- 6) All administrative works including resource planning, Budget management, contracting, vendor payment processes connected with IT Development.
- 7) Procurement planning for Hardware and Software requirements for various ongoing or envisaged IT projects
- 8) External user access administration in e-Lekha/PFMS.
- 9) Dissemination of information/data to external agencies/users from e-Lekha/PFMS
- 10) Project Management for:
 - i. Enabling of software development in enhancement of PFMS for payments, accounting and reconciliation;
 - ii. Preparation of road-map and implementation of the system in PrAOs, PAOs, DDOs & Project Divisions.
- 11) Project Management for developing accounts module including reconciliation & reporting for payments under PFMS.

System Development, Testing and Quality Control

1. Alpha testing of modules, revised versions and software patches of various applications of utilities developed by O/o CGA and NIC.

2. Planning and strategizing reviews of adherence to best practices in software implementation in field offices
3. Support in developing and testing of various PFMS modules
4. Integration of software applications with PFMS Platform for Payment, Accounting and Reconciliation purposes
5. Coordination of replies to system audits
6. Undertake in-house development work of identified projects for the organization.
7. Outlining the quality assurance & control system for software development and implementation including third party quality assurance and security testing.

Implementation, Maintenance and Support

1. Providing technical support for the implementation of various applications eg. COMPACT, PAO module, CDDO to PAO, e-Lekha, GePG, e-Revision of PensionEIS, GPF, NTRP and Pension Module on PFMS Portal etc.
2. Maintenance of ongoing applications by identification and rectification of bugs, patch management for intermittent operational issues and release of revised versions.
3. Coordination and testing of new versions of all software developed by NIC for accounting organisations
4. Management of account heads and their mapping on e-Lekha/PFMS.
5. Develop a software Support Strategy and plan
6. Establish and maintain support system/help desk for field operations.
7. Liaison with NIC for bugs resolution and providing solutions to field office problems.
8. Imparting procedural and technical know-how on e-Lekha, e-payment, e-Revision and various PFMS modules like compilation, pre-check, master and Budget for field officials.
9. Report fresh user requirement to Strategic Planning & Coordination Wing.

Capacity Building

1. Providing faculties for conducting sensitization workshops for officials of Civil Accounts Organization on forthcoming software applications.
2. Providing inputs and faculties for organising and conducting of various training programs and workshops on various functional IT Applications.
3. Supporting in identification and categorization of personnel in CGA organisation on the basis of their skills and training requirement in the field of IT.
4. Providing faculties for conducting trainings for trainers as well as Key Resource Persons to be deployed in different ministries/Departments to cater to the IT users under CAO.
5. Providing inputs for designing courses to be included for training in INGAF as well as other Regional Training Institutes.
6. Supporting coordination with RTCs for conduction of various IT related courses and programmes.
7. Providing faculties for Coordination with external institutions for capacity building of higher skill sets in IT courses.
8. Capacity building of field functionaries through training.

Designation	AAOs	Sr. AO	ACA/ACGA/Dy. CGA	Jt. CGA
Name	1.Sh. Rajeev Nayan Kaushik 2.Sh. Barnabas Tiru 3.Ms. Sudha Sinha 4.Sh. Prem Kumar 5.Ms. Gayatri	1.Ms. Seema 2.Sh. K V Hamza 3.Sh. Praveen Kumar Bhalla 4. Sh. Dipak Tripathi	Sh. Rahul Garg, ACA Sh. V.Muthu Kumar ACA Sh. Anupam Raj, ACGA Sh. Nalin Kumar Srivastava, Dy.CGA	Shri Harish Kumar Srivastava

	6.Sh. L.B Gupta 7.Ms. Surekha Kumari 8.Ms. Vanita Ghai 9.Sh. Puran Singh 10.Sh. Devendra Kumar 11.Ms. Neelima Gulati 12.Sh. Tarun Bharadwaj 13.Sh. Manish Kumar Verma 14.Sh. Saurabh Sharma 15.Sh. Shivanand Misra 16.Sh. Santosh Kumar Jha 17.Sh. Sashi Kant Bajaj 18.Ms. Anjali Sisodia 19.Ms. Meghna Sen	5. Sh. Naresh Kumar 6. Sh. Pradeep Kumar Deshmukh 7. Sh. Anil Kr. Mahendru		
Tel. No.	1. 24665 <u>408</u> 2. 24665 <u>405</u> 3. 24665 <u>406</u> 4. 24665 <u>403</u> 5. 24665 <u>412</u> 6. 24665477 7. 24665 <u>400</u> 8. 24665 <u>413</u> 9. 24665 <u>414</u> 10. 24665 <u>402</u> 11. 24665 <u>401</u> 12. 24665 <u>407</u> 13. 24665410 14. 24665 <u>651</u>	1. 24665 <u>421</u> 2. 24665 <u>417</u> 3. 24665 <u>201</u> 4. 24665 <u>532</u> 5. 24665 <u>399</u> 6. 24665 <u>637</u> 7. 24665 <u>411</u>	24627564 24648254 24665523 24665521	24653541
Intercom	408/405/406/403/ 412/410/400/413/ 414/402/401/407/ 651	421/417/201/ 532/399/534/ 411	523 513 523 521	506
Room No.				307

Technology Division

PFMS Technology

1. Technology Policy & Administration
2. Coordination with NIC & Domain Team
3. TimeLine Management (CS/CSS/DBT related technical issues)
4. Testing & Quality control of PFMS application and modules
5. Administration of Cyber Security related matters of PFMS.
6. External system integration related coordination
7. Helpdesk (Technical) Management / CRM
8. Technology Audits related matters
9. System maintenance & Up gradation matters at PFMS (Software & Hardware)/ SRS & Change management related to Technology
10. Technology procurement planning
11. Technology coordination with NIC and Administration for Procurement
12. Operational Issues in Technology / CR Management
13. PFMS website and other User Interface(UI) related issues
14. Parliament Questions/ RTI etc. related to Technology
15. Technical Resource Management (with NIC/ Admin)

Designation	AAOs	Sr. AO	ACGA/Dy. CGA	Jt. CGA
Name	-	Sh. Rajeev Chandra Sh. R.K. Bhatt	Sh. Chinmay Prabhakar Patil (ACGA)	Sh. Eddie L. Khawlhring
Tel. No.		23343860	23343860	23343860
Ext. No./ Intercom		297/361	317	304
Room No.		Shivaji Stadium Annexe, New Delhi		

Banking Interface of PFMS Wing

1. Coordination with GBA wing and other Policy & Administrative issues (Banking);
2. Coordination with Department of Posts on postal banking.
3. Banking related issues raised by SPMUs, monitoring of Schemes (e.g. PM-KISAN, MGNREGA),
4. Monitoring of KPIs for Banks, Review Meeting and follow up /Coordination of Bank Operational Issues with NIC.
5. Training related Issues for overall Technology Vertical, PFMS Public Portal- Development and related issues, technical issues w.r.t. Banking, New/Best practices, Protocols, ISO certifications (in coordination with NIC).
6. Bank Dashboard/ Report Management (incl. user feedback).
7. New Banks Integration with PFMS,
8. Bank Sensitization, Capacity Development support & Training related issues.
9. PFMS App (Bank Monitoring)- Development & Management.
10. Parliament Questions, RTI etc. related Banking interface of PFMS.

Designation	AAOs	Sr. AO	ACGA/Dy. CGA	Jt. CGA
Name	Sh. Sunil Kumar	Sh. Rajesh Sharma Sh. N. K. Mehta	Sh. Abhey Kumar (ACGA)	Sh. Eddie L. Khawlhing
Tel. No.	23343860	23343860	23343860	23343860
Ext. No./ Intercom	273	272/284	313	304
Room No.	Shivaji Stadium Annexe, New Delhi			
Fax				

Reports and Analytics Wing

Reports, dashboards and data analytics:

1. Policy and Administrative issues of Reports
2. Development of new reports and Ad hoc Reports and Dashboard
3. Data warehouse, BI and analytics platform
4. Data Management
5. Analysis & Monitoring of existing reports
6. PFMS Dashboard management
7. Report testing and coordination with line ministry users
8. User Role & Access Management
9. User Feedback and implementation as per user needs.

Designation	AAOs	Sr. AO	ACGA/Dy. CGA	Jt. CGA
Name	Ms. Parul Singhal	Sh. Atul Kansra Ms. Geetanjali Arora	Sh. Chinmay Prabhakar Patil (ACGA) Sh. Abhey Kumar (ACGA)	Sh. Eddie L. Khawlhiring
Tel. No.	23343860	23343860	23343860	23343860
Ext. No./ Intercom	282	296/300	317/313	304
Room No.	Shivaji Stadium Annexe, New Delhi			

Roll Out Division

Roll out for CS/CSS and Treasury Integration:

1. Creation of New Schemes codes in PFMS
2. Feeding Gross Budgetary Support (GBS) of Schemes of all ministries.
3. Configuring of schemes including creation of components for State Directorates/ Ministries/ Users/ Agencies.
4. Approval of MIS Users/ Bank Users and editing agency's details in PFMS.
5. Coordinating for Integration of External Systems with PFMS & development of new Interface etc.
6. Matters pertaining CS/CSS schemes – implementation Expenditure, Advance & Transfer (EAT).
7. PFMS – State Treasuries Interface monitoring
8. Coordination with JT CGA/ACGA/State Government Functionaries .

Designation	AAOs	Sr. AO	ACGA/Dy. CGA	Jt. CGA
Name	Sh. Abhishek K Nigam	Sh. Naresh Kumar Ms. Manpreet Kaur Bhatia Ms. Vimmi Vij Sh. K Sridharan Sh. Shammi Kapoor Sh. Narender Kumar Sh. Rajeev Gera Ms. Anjna Pathak	Sh. Raut Manish Mahendra (ACGA)	Sh. Sakesh Prasad Singh
Tel. No.	23343860	23343860	23343860	23343860
Ext. No./ Intercom	270/	273/261/266/281/270/ 284/352/267	342	306
Room No.	Shivaji Stadium Annexe, New Delhi			

System Group Coordination wing

Coordination:

1. Coordination within System Group to prepare material / inputs required for consolidation in Administration
2. Receipt and reply of e-Sameeksha/CPGRAM issues addressed to Systems Group Vertical.
3. Coordination for replies to / material for Parliament Questions and other Parliamentary matters for Systems Group
4. Coordination for replies to / material for Audit paras/ reports pertaining to PFMS.
5. Preparation of Consolidated Reports for implementation of PFMS and communication with other stake holders/Parliamentary questions/PAC report
6. Receipt and monitoring disposal of RTIs /addressed to Systems Group Vertical.
7. Receipt and monitoring disposal relating to monthly D.O.s received from field accounting units

Designation	AAOs	Sr. AO	ACGA/Dy. CGA	Jt. CGA
Name	Ms. Suman Bala	Smt. Sunita Sharma	Sh. Raut Manish Mahendra (ACGA)	Ms. Rekha Raikar
Tel. No.	23343860	23343860	23343860	23343860
Ext. No./ Intercom	280	259	342	303
Room No.	Shivaji Stadium Annexe, New Delhi			

Direct Benefit Transfer (DBT) wing

DBT Implementation:

1. Execution of DBT schemes and troubleshooting of DBT schemes.
2. Preparation / vetting of SOPs for integration of External Systems for different DBT Schemes.
3. Configuration of DBT Schemes in PFMS
4. DBT Monitoring Cell for Monitoring of implementation of various DBT Schemes.
5. Coordinating matters of DBT Mission, Cabinet Secretariat and other stakeholders including State Governments.
6. Monitoring of KPI on DBT process and Banking matters.
7. Development and monitoring use of DBT Dashboards.
8. All other DBT related matters.

Designation	AAOs	Sr. AO	ACGA/Dy. CGA	Jt. CGA
Name	Sh. Navneet Chopra Sh. Durgesh Kumar	Sh. Anirban Sen Sh. Vishwanathan Sh. Pawan Kumar	Sh. Navneet Kumar (ACGA)	Ms. Rekha Raikar
Tel. No.	23343860	23343860	23343860	23343860
Ext. No./ Intercom	283/296	235/277257	311	303
Room No.	Shivaji Stadium Annexe, New Delhi			

PFMS Training Division

Training

1. To provide training/ handholding and capacity building for all modules of PFMS including reports to all stakeholders.
2. Coordinate with State Directorates on training requirements and consolidation of reports relating to trainings conducted.
3. Prepare, review and enhance training material and dissemination of material to stakeholders
4. Conduct on-demand training for various users in the Ministries/ Departments
5. To conduct Master Trainers exam
6. Creation of digital Training material.
7. Coordinate with INGAF.

Designation	AAOs	Sr. AO	ACGA/Dy. CGA	Jt. CGA
Name	Sh. Kulesh K. Choudhry	Sh. S. Francis Ms. Niti Rastogi	Sh. Raut Manish Mahendra (ACGA)	Ms. Rekha Raikar
Tel. No.	20863506	20863592 20863506	23343860	23343860
Ext. No./ Intercom			342	303
Room No.	Palika Bhawan		Shivaji Stadium Annexe	

PFMS Help Desk Division

HelpDesk:

1. To provide resolution for issues to all PFMS users/ stakeholders for issues referred by State Directorates/ Ministries/ departments and other stakeholders.
2. Take up with Ministries/ Departments/ State Governments where issues require resolution at their end.
3. Administration of Helpdesk functions including Issuance of Time standards, Redressal and Escalation Matrix and publishing of Contacts List on the Webpage of CGA office and PFMS portal.
4. Making CRM functional and monitor the feedback on continuous basis.
5. To monitor, train and review the performance of outsourced Helpdesk Team
6. Prepare material and FAQs for Helpdesk teams to facilitate resolution of issues raised.
7. Issues referred by grievances cells.

Designation	AAOs	Sr. AO	ACGA/Dy. CGA	Jt. CGA
Name	Sh. Dinesh Kumar (SPMU)	Sh. G.H Narayanan Smt. Sunita Sharma Ms. Anjali Tyagi (SPMU)	Sh. Raut Manish Mahendra (ACGA)	Ms. Rekha Raikar
Tel. No.	23343860	23343860	23343860	23343860
Ext. No./ Intercom	299	274/259 262	342	305
Room No.	Shivaji Stadium Annexe, New Delhi			

Institute of Government Accounts and Finance (INGAF)

The Institute of Government Accounts and Finance (INGAF) as the training arm of Controller General of Accounts conducts training programs for strengthening the professional skills of accounting personnel belonging to the Indian Civil Accounts Organization. Sponsored customized programs are also conducted for central government organizations, PSUs, autonomous bodies, banking institutions, state governments and union territories. The Institutes also offers its expertise to different countries on ITEC / SCAAP and bilateral / multilateral platforms. It also specializes in capacity building in a host of areas related to financial management, information technology, fiscal and budgetary reforms, internal audit and HR management. There are four Regional Training Centers based at Kolkata, Chennai, Mumbai and Aizawl.

Brief functions of the Institute

1. Conducting training programs:-
 - For newly recruited probationary Officers of Indian Civil Accounts Service (ICAS)
 - For newly promoted Assistant Accounts Officers
 - Induction training programs for newly promoted AOs
2. Induction training programs for newly recruited Accountants.
3. Mid-Career Training programs for AAOs and Sr. AOs.
4. Conducting regular programs/workshops for accounting personnel to provide skills, knowledge and insights on core areas of government accounts, budget, office management and other operational issues related to Internal Audit, office management and procedures, Human Resources, enhancing delivery of pensions and PFMS.
5. Conducting IT Programs on Bhavishya, e-Lekha/PFMS, e-Payment and Basics of Computer applications (MS Excel), Basics of Hardware and Software and other IT linked programs like PFMS, e-revision, NPS etc.
6. Conducting outreach programs on Public Expenditure Management, recent organizational initiatives and IFMIS for skill up-gradation.
7. Organizing sponsored customized programs on various aspects of financial management, internal audit and IFMIS for central government organizations, autonomous bodies, banking institutions, state governments and union territories.
8. Conducting International programs on 'Public Expenditure Management' and 'Financial Management' under ITEC/ SCAAP arrangement of Ministry of External Affairs and customized bilateral / multilateral programs on Public Expenditure Management and Change & Leadership Development for other countries.

Desgn.	AAOs	Sr.AO	Dy. Director	Director
Name	Sh. Virender Singh Sh. Dinesh Kumar Sh. Navnidhi Kumar Gautam	Sh. Vimal Nanda	Ms. Charu Gupta	Sh. Sanjeev Shrivastava
Tel. No.	26181380/26711535 26182755/26102257	26175968	26181765	26184031

Address: Block IV old JNU Campus New Delhi

Central Pension Accounting Office (CPAO)

Central Pension Accounting Office (CPAO) was set up as an administrative unit of the Ministry of Finance, Department of Expenditure and started functioning w.e.f. 1st January, 1990 under the Controller General of Accounts (CGA) for payment of pensions to Central Government Civil Pensioners and other Pensioner's Viz; pension of Ex. President of India, Ex-Vice President of India, Ex-Members of Parliaments etc. . Secretary (Expenditure) is the Chief Accounting Authority of the Department of Expenditure in the Ministry of Finance. CPAO is an attached office of the Department of Expenditure in the Ministry of Finance. Secretary (Expenditure) discharges his functions with the assistance of Additional Secretary & Financial Adviser and Chief Controller (Pensions). The Chief Controller (Pensions) reports to Controller General of Accounts through Additional Controller General of Accounts.

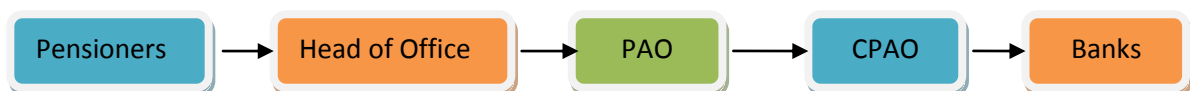
Functions of CPAO-

- Administering the 'Scheme for payment of Pension to Central Government Civil Pensioners by Authorized Banks (both Public Sector and some Private Sector Banks)'
- Issue of Special Seal Authorities (SSAs) authorizing payment of pension in fresh as well as revision of pension cases to the CPPCs (Centralized Pension Processing Centres) of pension disbursing banks
- Management of pension grant and its budgeting and accounting thereof.
- Internal Audit of CPPCs of Pension Disbursing Banks
- Maintaining Data Bank of Central Civil Pensioners & other pensioners'
- Handling the grievances of Central Civil Pensioners and other pensioners'
- Enabling payment of provisional pension to the Pensioners/Family Pensioners covered under National Pension System (NPS) (as an interim arrangement)
- Coordinating with Ministries/Departments/ Ministry of Finance and DP&PW on all matters related to pension payments, accounting & budgeting

Processing of Pension Authorization

The Process of Pension authorization and payment involves a five stage flow of pension papers:

- Pensioners
- Head of Office/Pension Sanctioning Authority
- PAOs of Ministries/Departments concerned
- Central Pension Accounting Office
- Centralized Pension Processing Centre/Banks



- a. The process starts with the pensioner filling up the pension forms online on Bhavishya Portal (developed and maintained by Department of Pensions and Pensioners Welfare) and sends it to the Head of Office for necessary action.
- b. The head of office checks the pension forms and calculates pension and pensionary benefits of the pensioner and sends it to the PAO (Pension Module of PFMS). The PAO can view all these information on PFMS.
- c. PAO examines the pension and pensionary benefits calculation carried out by the Head of Office and prepares Pension Payment Order (PPO) both in physical as well electronic form (e-PPO). PAO sends the PPO (physical as well as e-PPO) along with other necessary documents like letter of undertaking by the pensioner etc. to CPAO (PARAS) for further necessary action.

CPAO examines the PPO along with the pension papers sent by the PAO and thereafter processes the pension case in PARAS. CPAO issues Special Seal Authority in physical as well as electronic form (e-SSA) and sends it along with all the documents to Banks/CPPCs for making pension payments.

- d. Banks/CPPCs using their own pension software's start making payment of pension (through their Core Banking System) into pensioners account after incorporating all the details received from CPAO.
- e. If any discrepancy is found by the PAO/CPAO/Banks which requires rectification, the papers are sent back for necessary correction to Head of Office/PAO/CPAO as the case may be.

Online Pensioners' Grievance Redressal Mechanism and Helpdesk: Web Responsive Pensioners' Service (WRPS):-

- a) WRPS provides various services including Pension & Payment Information, Online Pension Process Tracking, online Grievance Registration & Tracking to the pensioners and also provides dashboards for Ministries/Departments and Banks to strengthen their pension processing and grievance redressal monitoring system.
- b) Pensioners/Family Pensioners can register on the CPAO website by providing PPO number, Date of Birth & Date of Retirement/Date of Death etc.
- c) Pensioners' can view last 24 Months pension Payments Details and Item wise breakup of Pension Payments made by the Banks. Pensioners can also lodge their grievances online and track status through this portal.
- d) CPAO handles the grievances received through WRPS. If the grievance is related to CPAO, necessary action is taken and the pensioner is informed accordingly. In case, the grievance requires action to be taken by Banks or by the PAO/HOO of the respective Ministry/Department, it is transferred to them. CPAO closely monitors and follows up with the Banks and respective Ministries/Departments for speedy resolution of the pensioners' grievances. After getting the required information of action taken by the Banks or respective Ministries/Departments, the pensioners' grievance is disposed of on WRPS.
- e) WRPS also provides facility to download SSAs/ Revision orders issued by CPAO to the pensioners. All the Revision and amendment Special Seal Authorities can be downloaded through this facility.
- f) SMS is sent to the pensioners' mobile phone when the pensioner requests for information or lodges a grievance to CPAO through WRPS and also when the same is disposed of.

IT & other important initiatives:-

- a) CPAO has a fully functional Grievance Redressal Mechanism (GRM) and a pensioner can lodge grievance through telephone on Toll Free No. 1800-11-77-88 & 1800-11-77-89 (for NPS-AR), website www.cpao.nic.in, e-mail cccپao@nic.in , letters or through personal visit.
- b) As an interim arrangement, CPAO is making pension payments for deceased and disabled employees covered under National Pension System-Additional Relief Scheme. The Provisional Pension is being electronically remitted by CPAO directly into the pensioners account in respect of about 6,000 National Pension System subscribers each month after completion of the first time identification formalities by the pension account holding Bank branch.
- c) Under Digital India initiative, CPAO has developed online e-revision utility to take care of 7th CPC Pension Revision with the facility of sending digitally signed Revision Authority under the digital signatures of PAOs to CPAO.
- d) As a step towards making pensioner better informed and empowered, a facility of informing pensioner through SMS of receipt of fresh Pension Payment Order/Revision Cases from the PAO at

CPAO and sending Pension Payment Order (Special Seal Authority) to banks for arranging payment has been provided to those pensioners who have provided their mobile numbers. As a result, pensioners' can easily track the movement of their pension case. This is in addition to the already available facility on the website of CPAO (www.cpaon.nic.in) to pensioners' to track their pension processing status at CPAO by providing 12 digit PPO number.

- e) With the implementation of e-scrolls, CPAO is now better placed to audit the monthly payments to pensioners by banks. CPAO also monitors the payment of first credit in fresh pension case through e- Scrolls and generates various reports like delay in start of pension, delay in restoration of commutation etc. which are very useful for the decision makers.
- f) Through Pension Authorization, Retrieval & Accounting System (PARAS) all the pension processing activities from receipt to dispatch are managed. The web interface of PARAS provides the related information to pensioners, PAOs, Ministries and Banks. About 13 lakhs central civil pension cases have been processed by CPAO through this software thereby creating digital database of these pensioners. Various MIS reports are also generated for the purpose of monitoring.

Directory of Central Pension Accounting Office (CPAO):-

Sl. No.	Name of the Officer	Designation	Sections	Telephone	
				Office	Intercom
1.	Shri Rokhum Lalremruata	Chief Controller (Pensions)		2616 9406 2617 4864 26174809 (PA) Fax-26715108, 26167326	122 108 107
3.	Sh. Neeraj Kulahari	Deputy Controller of Accounts		26103074	121, 120
4.	Shri Yash Pal Gera	Sr.AO	Administration & Establishment	26177071	109
	Shri Ragdoor Singh	AAO		26174613	105
	Smt. Uday Kumar Mishra	AAO			
5.	Shri R Sivakumar	Sr.AO	Co-ordination & AIS Section	26178990	113
	Shri Anand Prakash	AAO			114
	Ms. Prity Kumari	AAO			114
6.	Shri Satish Kumar	Sr.AO	Pre-Check	26181081	150
	Shri Rishi Mohan	AAO		26715112	110
7.	Shri J.Raghuraman	Sr.AO	Grievance Cell	26715110	116
8.	Shri Praful Dabral	Sr.AO	IT & Technical & Data Bank	26166758	131
	Smt. Anitha Rajiv	AAO			132
	Shri Rajesh Kumar Singh	AAO			
9.	Shri Gian Chand	Sr.AO	RTI & Legal	26166759	135
	Shri Vinod Kumar	AAO			
	Shri Manoj Kumar	AAO			
10.	Shri Dwarka Dass	Sr.AO	Internal Audit	26103075	134
	Shri Ajay Kumar	Sr.AO			
	Shri Suresh Kuttichera	Sr.AO			133

	Shri Vikash Prakash	AAO			
	Shri R C Meena	AAO			
11.	Ms. Rekha Jaiswal	Sr.AO	Authorization-I	26162078	149
	Smt. Ritu Pathak	Sr.AO			
	Shri Virendra Sharma	AO			124
	Smt. Rimmi Mehta	AO			125
	Shri Rajeev Ranjan	AAO			
	Ms. Meenu Sharma	AAO			
12.	Shri Girish Kumar	Sr.AO	Authorization-II	26162074	126
	Smt. Shashi Kumar	Sr.AO			
	Ms. R. Srilatha	Sr.AO			
	Ms. Daisy Tyagi	AO			
	Ms. Dolly Kumari	AAO			
	Shri Vasudevan Vimal	AAO			147
	Smt. Shilpi	AAO			
13.	Shri P K Sapra	Sr.AO	Authorization-III	26162075	136
	Smt. Ritu Gosain	Sr.AO			141
	Shri Sunil Kumar Rana	Sr.AO			
	Shri Chander Mohan	Sr.AO			
	Shri Rajesh K. Jha	AAO			138
	Shri Khushal Singh	AAO			
	Shri Pramod Kumar	AAO			
	Sh. Kailash Chauhan	AAO			
14.	Shri. C.B.Prasad	Sr.AO	RBD & NPS	26162083	142
	Shri Ashok Kumar Chaurshiya	AAO		26162691	144
	Shri Sukhdev Singh	AAO			145
15.	Shri Rajneesh Sonu Goel	Sr.AO	Accounts & Budget		
	Shri Anil Kumar	AAO		26166844	146
16.	Shri S M Abu Qaisar	Sr.AO	Receipt & Dak	26174438	148
	Shri N K Joshi	AAO			
	Shri Jagdish Chand	AAO			
17.	Shri Davinder Kumar	Sr. Tech.Director	Computer Cell	26175099	129
	Shri Dhiraj Kumar	Asstt. Scientist 'B'		26715338	128

Office address: Trikoot II, Bhikaji Cama Place New Delhi, CPAO Toll Free No.-1800117788

[Website: www.cpaonline.in,](http://www.cpaonline.in)

[Twitter @ CPAO Social](#)

[Facebook @ cpaosocial](#)

[YouTube @ CPAO ONLINE Delhi](#)



OFFICE OF THE CONTROLLER GENERAL OF ACCOUNTS
MINISTRY OF FINANCE

DEPARTMENT OF EXPENDITURE
MAHALEKHA NIYANTRAK BHAIVAN
E-BLOCK, GPO COMPLEX, INA, NEW DELHI-23

No. CDN/MF.CGA/Ind(Pt.)/195(vol.I)/2019/214

09th August 2019

OFFICE MEMORANDUM

Sub:- REORGANIZATION OF OFFICE OF CONTROLLER GENERAL OF ACCOUNTS AFTER MAKING PFMS ITS REGULAR FUNCTION

Consequent upon the recommendations of the Expenditure Finance Committee (EFC) meeting under the Chairmanship of Secretary (Expenditure) held on 29.07.2019 to accede the proposal of office of CGA for making PFMS as a part of the regular functions of the Controller General of Accounts (CGA) which inter-alia recommended that-

- a) PFMS would cease to be a Central Sector Scheme and all activities of the PFMS along with outputs/deliverables would form a part of regular functions of the Controller General of Accounts from the date of approval of the Competent Authority.
 - b) The currently approved manpower would form a part of the regular establishment of CGA's organization, except those created for NIC till the reorganization of manpower for after the merger CGA organization or 31.03.2020, whichever is earlier.
 - c) Post merger of PFMS there would be one unique integrated IT system consisting of all processes and functions of CGA and there shall not be any other stand-alone systems within CGA.
 - d) The budgetary provisions currently under the budget line of PFMS in the DoE shall be reworked in the line with the merger of PFMS into the CGA organization at the RE stage.
2. Accordingly as per the recommendation of the Expenditure Finance Committee (EFC) after the merger of PFMS in the office of CGA, the organizational structure of the Office of Controller General of Accounts will stand modified as below:

Contd. ...2/-


CGA		
Addl. CCA (HR & Oversight)	Addl. CGA (Accounts & Reporting)	Addl. CGA (Systems Group)
<p>Jt.CGA (HR) - will administer cadres of ICAS officers and CCAS (Group B & NGE).</p> <p>1. Dy.CGA(Group A & Training) — will deal with the cadre management and training of ICAS officers and staff (Group B & NGE)</p> <p>2. ACGA (Group B, NGE and Training) - will deal with the cadre management and training of CCAS officers and staff (Group B & NGE)</p> <p>3. ACGA(Examination) will deal with the departmental examinations for ICAS and CCAS cadres.</p>	<p>Jt.CGA(Accounting Rules, Policy & Reforms)- will administer all the matters related to TA/Code/reforms with the assistance of Dy.CGA/ACGAs</p> <p>. Dy.CGA(Accounting Rules and GBA)- (oAR 1990+LMMH, RPR, 1983+CAM, IGAS, Pension, A/c Procedure, PD Accounts, PAO Codes)</p> <p>GBA(RBI Memo, receipts & payments Other Banks Procedures)</p> <p>z. Dy.CGA(Accounting Policy and Reforms)- will deal with Strategy & change in response to Environment, Interaction/Conferences, prepare White Papers/other documents, System interface, New Chart of Accounts, Electronic mode/Instruments Integration of Accounts, New Banking Arrangements, GASAB-new standards Digital initiatives, GST, E-Asset register.</p>	<p>It.CGA (DBT):-will administer on-boarding of DBT Schemes of Ministries/Departments/ State Governments, and monitoring and resolving the issues in DBT implementation.</p> <p>1. Dy.CGA(DBT Central)</p> <p>i. ACGA (Major Schemes)</p> <p>ii. ACGA (Other Schemes)</p> <p>2. Dy.CGA (DBT States)</p> <p>i. ACGA (State DBT Schemes)</p>
<p>It.CGA (Admin) - will deal with the overall administration of office of CGA.</p> <p>1. Dy.CGA (Admin)- will be designated as Head of the Department for all administrative related works or O/o CGA. S/he will also supervise the functioning of DOO and Cash sections.</p> <p>2. Dy.CGA (Coordination)- will coordinate with the divisions of O/o CGA, Ministries, Departmental and State nodal offices in respect of the matters pertaining to O/o CGA.</p>	<p>Jt.CGA(Financial Reporting) will deal with preparation and presentation of financial reports (both monthly and annually) in the Parliament and Ministry of Finance.</p> <p>1.Dy.CGA(Annual Accounts) will deal with the preparation and consolidation of Union Government Finance Accounts and Appropriation Accounts-Civil.</p> <p>2.ACGA(DAMAI)- will deal with the Data Analytics & Monthly Accounts, Monthly Review, Flash figures, Projections, Cash Management Cell and Budget Management.</p>	<p>It.CGA (Technology)</p> <p>Deal with issues related to PFMS technology and architecture.</p> <p>Interact with banks, including integration with banks, and monitor their performance</p> <p>Deal with issues related data warehousing and data analytics</p> <p>1. Dy.CGA(Technology)</p> <p>i. ACGA (Implementation)</p> <p>ii. ACGA (New Technology)</p> <p>2. Dy.CGA(Reports, DW & DA)</p> <p>i. ACGA (Reports & Data Warehouse)</p> <p>ii. ACGA (Data Analytics)</p>

CGA		
Addl. CGA (HR & Oversight)	Addl. C&IA (Accounts & Reporting)	Addl. CGA (Systems Group)
<p>-Processing and submitting of replies to Parliament Questions, Standing Committee Material, and fulfilment of Parliament Assurances pertaining to O/o CGA.</p> <p>-Redressal of public grievances.</p> <p>-Codal officer for RTI.</p> <p>3. <u>Deputy Director (OL)</u> - will coordinate and monitor use of Official Language in working of O/o CGA.</p>		<p>3. Dy.CG A (Banking)</p> <p>i. ACG A (Bank Intes ration)</p> <p>ii. ACG A (Bank Monitoring)</p>
<p>It.CGA& CVO* (Monitoring & Vigilance)- will deal with the overall monitoring of Internal Audit in field formations, settlement of outstanding audit paras and supervise the cadre from vigilance perspective.</p> <p>1. <u>Dv.CGA (Internal Audit)</u>- will administer the Internal Audit and System Audit in Ministries and Departments.</p> <p>2. <u>ACG A (Vigilance)</u>- will process the complaints received from individuals or cases forwarded by Ministry of Finance.</p> <p>3. <u>Dv.CGA (Legal)</u> - will deals with the legal cases in tribunals and courts pertaining to O/o CGA and supports the field formations for cases pertaining to them.</p>	<p>Chief Controller (Pension)- will administer the payment and accounting of pension to Central Government Civil pensioners, pension to freedom fighters and pensioners.</p>	<p>It.CGA (GIFMIS & Implementation)</p> <p>Roll out of Central Sector schemes, Centrally sponsored schemes and State treasuries integration with PFMS</p> <p>Design, development and implementation of GIFMIS and other PAO modules, including tax and non-tax receipts integration</p> <p>Training of agencies and helpdesk</p> <p>Coordination of systems group</p> <p>1. D CGA(G IFMIS & Systems)</p> <p>i. ACG A (External Systems)</p> <p>ii. ACGA(New Development)</p> <p>iii. ACGA (Support/Security)</p> <p>2. <u>Dv.CGA(CS/CSS/IT)</u></p> <p>i. ACGA (CS/CSS/IT)</p> <p>3. D CGA(Trg/Helpdesk/CDN)</p> <p>i. ACGA(Trg/H D/CDN for the Systems Group)</p>

CGA		
Addl. CGA (HR & Oversight)	Addl. CCA (Accounts & Reporting)	Addl. CGA (System Group)
' 4 <u>Under Secretary (Monitoring Cell)</u> Coordination and monitoring the progress of submission of corrective/remedial action taken notes (ATNs) on the recommendations contained in Public Accounts Committee's reports		
Director INGAF— will deal with the capacity building in ICAS and CCAS cadre through different training programmes.		

*reporting of CVO will be as per codal provisions.

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


(Suman

Bala)Joint Controller General of
Accounts

Annexure: Revised organizational Chart of O/o

CGATo-

1. All Addl. CGAs
2. All Pr.CCAs/ CCAs/ CA (IC)/ ADG (B&A) Prasar Bharati
3. All It.CGAs/ Director(INGAF)/CC(Pension)
4. All Dy. CGAs /ACGAs/ACAs in the Office of CGA/CPAO/INGAF

Copy for information:-

1. Secretary(Expenditure), Ministry of Finance
2. Controller General of Accounts
3. Special Secretary (Expenditure), Ministry of Finance
4. Additional Secretary(Pers), Ministry of Finance
5. Additional Secretary & Financial Adviser, ministry of Finance
6. ~~Sr.~~ AO, ITD to upload on the official w'ebsite of CGA

Channel of submission & level of disposal of types of cases/files of different sections in O/o CGA

Administration Section

Sl. No.	Types of cases	Channel of submission	Level of final disposal
1	Work allocation of Gr A Officers	Sr.Acctt./Acctt. → AAO → Sr.AO → ACGA → DyCGA → JtCGA → Addl.CGA → CGA	CGA
2	Issue of Appointment/joining orders/Transfer/Posting of officers/staff	Sr.Acctt./Acctt. → AAO → Sr.AO → ACGA → DyCGA → JtCGA → Addl.CGA → CGA	CGA
3	Nomination for training of Gr A/Gr B officers	Sr.Acctt./Acctt. → AAO → Sr.AO → ACGA → DyCGA → JtCGA → Addl.CGA → CGA	CGA
4	Administrative Reforms like Sparrow/E-HRMS/E-office/merger of PFMS with PAOs	Sr.Acctt./Acctt. → AAO → Sr.AO → ACGA → DyCGA → JtCGA → Addl.CGA → CGA	CGA
5	Organising Conference/Interactive workshop/ Civil Accounts Day etc.	Sr. Acctt./Acctt. → AAO → Sr.AO → ACGA → Jt. CGA → Addl. CGA → CGA → Secretary (Exp.)	CGA/ Secretary (Exp.)
6	Major procurement like computers/Laptop/Servers/Hiring of Vehicle/outourcing manpower	Sr. Acctt./Acctt. → AAO → Sr.AO → ACGA → Jt. CGA → IFU	IFU/Secretary (Exp.)
7	Applications for deputations of Sr. AOs/AOs	Sr.Acctt./Acctt. → AAO → Sr.AO → ACGA → DyCGA → JtCGA	Jt. CGA
8	Purchase of petty items for running office	Sr.Acctt./Acctt. → AAO → Sr.AO → ACGA → DyCGA → JtCGA	Jt. CGA
9	Maintenance of Shipra Suncity (occupied flats of O/o CGA)	Sr.Acctt./Acctt. → AAO → Sr.AO → ACGA → DyCGA → JtCGA	Jt. CGA

10	AMC of Computers/printer/Fax machine/Photocopy machine/Telephone	Sr.Acctt./Acctt.→AAO→Sr.AO→ACGA→DyCGA→JtCGA	Jt. CGA
11	Miscellaneous work	Sr.Acctt./Acctt.→AAO→Sr.AO→ACGA→DyCGA→JtCGA	Jt. CGA

Pay & Accounts Office

Sl. No.	Types of cases	Channel of submission	Level of final disposal
1	Pension cases	DH→ AAO→ Sr.AO →ACGA → Jt. CGA	Jt.CGA
2	GPF withdrawals	DH→ AAO→ Sr.AO →ACGA → Jt. CGA	Jt.CGA
3	Reports to Coordination Section	DH→ AAO→ Sr.AO →ACGA	ACGA
4	Expenditure reports	DH→ AAO→ Sr.AO →ACGA	ACGA
5	GPF bills	DH→ AAO→ Sr.AO	Sr.AO
6	Monthly DO regarding Account Matters	DH→ AAO→ Sr.AO	Sr.AO
7	Submission of compilation reports	DH→ AAO→ Sr.AO	Sr.AO
8	GPF Transfer out cases	DH→ AAO→ Sr.AO	Sr.AO
9	Pension Bills	DH→AAO	AAO
10	GPF Transfer in cases	DH→AAO	AAO
11	Issues if GPF Statements	DH→AAO	AAO

Cash Section

Sl. No.	Types of cases	Channel of submission	Level of final disposal
1	Personal claims	DH→ AAO→ Sr.AO →ACGA → Jt. CGA	Jt.CGA
2	Pension cases	DH→ AAO→ Sr.AO →ACGA → Jt. CGA	Jt.CGA
3	Quarterly Pay & Allowances reports	DH→ AAO→ Sr.AO →ACGA → Jt. CGA	Jt.CGA
4	Promotion, MACP etc	DH→ AAO→ Sr.AO →ACGA → Jt. CGA	Jt.CGA
5	Reports to Coordination Section	DH→ AAO→ Sr.AO →ACGA	ACGA
6	Budget (BE,RE,FE)	DH→ AAO→ Sr.AO →ACGA	ACGA

7	Audit objection settlements	DH→ AAO→ Sr.AO →ACGA	ACGA
8	RTI work	DH→ AAO→ Sr.AO →ACGA	ACGA
9	Monthly Expenditure Statement	DH→ AAO→ Sr.AO	Sr.AO
10	Income Tax calculations	DH→ AAO→ Sr.AO	Sr.AO
11	Form 16	DH→ AAO→ Sr.AO	Sr.AO
12	Salary bills	DH→ AAO	AAO
13	Pension Bills	DH→ AAO	AAO
14	Income Tax Quarterly Returns	DH→ AAO	AAO
15	TDS Returns	DH→ AAO	AAO
16	GST Returns	DH→ AAO	AAO

HR-1

Sl. No.	Types of cases	Channel of submission	Level of final disposal
1	Offer of Appointment to the candidates allocated to ICAS by DoPT on the basis of Civil Service Exam (CSE) conducted by UPSC	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA →•Secretary (Exp.) → Hon'ble Finance Minister	Hon'ble Finance Minister
2	Proposal related to resignation/dismissal/voluntary retirement/compulsory retirement/under Rule 56(j) and FR-48 in respect of ICAS (Group-A)	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA →•Secretary (Exp.) → Hon'ble Finance Minister	Hon'ble Finance Minister
3	Proposal related to promotion cases at all levels of ICAS	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA →•Secretary (Exp.) → Hon'ble Finance Minister	Hon'ble Finance Minister
	In case of SAG and above level officers, approval of Appointment Committee of the Cabinet is required.		
4	Proposal requiring approval of Screening Committee for taking up foreign assignments or extension thereof	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA →•Secretary (Exp.) → Hon'ble Finance Minister	Hon'ble Finance Minister
5	Proposal related to grant of Non Functional Upgradation (NFU) at all levels of ICAS	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA →•Secretary (Exp.) → Hon'ble Finance Minister	Hon'ble Finance Minister
6	Proposal related to Cadre Restructuring proposal of ICAS (Group-A)	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA →•Secretary (Exp.) → Hon'ble Finance Minister	Hon'ble Finance Minister
7	Amendment of ICAS (Group-A) Recruitment Rules	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA →•Secretary (Exp.) →	Hon'ble Finance

		Hon'ble Finance Minister	Minister
8	Confirmation of ICAS probationers	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA →•Secretary (Exp.) → Hon'ble Finance Minister	Hon'ble Finance Minister
9	Constitution of Internal Review Committee under Rule 56(j) and FR-48 and its related cases. All the cases under Rule 56(j) and FR-48 has to be reviewed by the Review Committee headed by Secretary (Exp.)	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA →•Secretary (Exp.)	Secretary (Exp.)
10	Transfer of ICAS officers as per Transfer/Placement policy, 2015 read with its amendment of 2020	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA	CGA
11	Nomination of ICAS officers for training in India and abroad at all level	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA	CGA
12	Exemption from attending mandatory training & in-service training	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA	CGA
13	Acceptance of intimation/permission in respect of ICAS officers under CCS (Conduct) Rules, 1964 (eg. Sale/purchase of movable/immovable property, pursuing of higher studies etc.	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA	CGA
14	Submission of proposal(s) to UPSC for DPC relating to promotion of ICAS officers	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA	CGA
15	Submission of proposal(s) for in house DPC relating to promotion of ICAS officers (JTS to STS and grant of NFSG)	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA	CGA
16	Cases of Central Deputation of ICAS officers as JS/Director/DS/US	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA	CGA
17	All service matters of ICAS Group "A" officers	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA	CGA
18	Matters relating to Indian Civil Accounts Service Association (ICASA)	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA	CGA

19	Preparation of Civil List of ICAS officers	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA	CGA
20	Attachment of ICAS Probationers for 'On the Job Training' in Civil Ministries/Departments	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA→CGA	CGA
21	Parliament Questions	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA	Addl. CGA
22	Various reports and returns to be submitted to Admn. I, DoE, CDN Section O/o CGA viz. Monthly Report for cases related to approval of ACC, Probity Report etc.	AAO→Sr.AO→ACGA→Jt CGA→Addl.CGA	Addl. CGA
23	Various reports and returns to be submitted to Admn. I, DoE, CDN section O/o CGA viz VIP Report, Monthly DO etc.	AAO→Sr.AO→ACGA→Jt CGA	Jt. CGA

HR-II Section

Sl. No.	Types of cases	Channel of submission	Level of final disposal
1	Proposal relating to resignation /dismissal/compulsory retirement under FR 56J & FR 48 in respect of Sr.AO(Gr.A)	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA→CGA→ Secretary(Exp.)	Hon'ble FM
2	Promotion cases of Sr.AO (Gr.A)	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA→CGA→ Secretary(Exp.)	Hon'ble FM
3	Cadre restructuring proposals of SrAO (Gr.A)	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA→CGA→ Secretary(Exp.)	Hon'ble FM
4	Amendment of CCAS (Senior Accounts Officer Group 'A') Recruitment Rules	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA→CGA→ Secretary(Exp.)	Hon'ble FM
5	Promotion to the grade of Senior Accounts Officer	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→	Hon'ble FM

	(Group A)	Addl.CGA→CGA→ Secretary(Exp.)	
6	Constitution of Internal Review Committee under FR56(j) and FR 48, its related issues and subsequent reviews.	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA→CGA	Secretary(Exp.)
7	Transfer of SrAO(Gr.A) with lesser tenure (less than 3 years) as per Transfer policy.	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA	CGA
8	All service matters of SrAO(Gr A)	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA	CGA
9	Forwarding of proposals regarding Recruitment Rules of all CCAS posts to DoE	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA	CGA
10	Sanction of Ex-India leave in respect of SrAO	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA	CGA
11	Matter relating to Central Pay Commissions	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA	CGA
12	Matter concerning concurrence/approval of DoE/FM	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA	CGA
13	Cadre Clearance for visiting abroad by SrAOs	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA	CGA
14	Finalisation of Encarement Proposals	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA	CGA
15	Approval of Mid career training of SrAOs	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Addl.CGA
16	Forwarding of applications of SrAO (Group 'A') on deputation	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Addl.CGA
17	Approval of Training of	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Addl.CGA

	AO/SrAOs at NIFM		
18	Extension of Deputation beyond 5 years	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Addl.CGA
19	Sanction of EL beyond 5 days in respect of AAOs/PAOs/SrAOs posted in HR II	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Addl.CGA
20	Proforma promotion under NBR in r/oSrAOs	DH→AAO→Sr.AO→Dy.CGA	Jt.CGA
21	Induction/Mid Career Training	DH→AAO→Sr.AO→Dy.CGA	Jt.CGA
22	Extension of Deputation beyond 3 years	DH→AAO→Sr.AO→Dy.CGA	Jt.CGA
23	Sanction of EL upto 5 days SrAOs	DH→AAO→Sr.AO→Dy.CGA	Jt.CGA
24	Forwarding of applications for availing LTC in respect of SrAOs	DH→AAO→Sr.AO→Dy.CGA	Jt.CGA
25	Correspondence with field offices and consolidation of information reg. seniority, transfer, promotion & other misc. issues	DH→AAO→Sr.AO	Dy.CGA
26	Compilation of data regarding recruitment/vacancies in respect of SrAOs	DH→AAO→Sr.AO	Dy.CGA
27	Sanction of EL in respect of Acctt/Sr.Acctt posted in HR II	DH→AAO→Sr.AO	Dy.CGA
28	Forwarding of applications for availing LTC in respect of Acctt/Sr.Acctt posted in	DH→AAO→Sr.AO	Dy.CGA

HR II		
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HR-III Section

Sl. No.	Types of cases	Channel of submission	Level of final disposal
1	Promotion and allocation of AAOs as PAOs and AAO(Civil) exam passed candidates as AAOs	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA	CGA
2	Transfer of SrAO(Gr A) who have completed the prescribed tenure in a Min/Deptt as per Transfer Policy	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA	CGA
3	Inter ministry transfer/posting of AAOs/PAOs/	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA	CGA
4	Forwarding of proposals regarding Recruitment Rules of all CCAS posts to DoE	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA	CGA
5	Sanction of Ex-India leave in respect of AAOs/PAOs posted in HR III	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA	CGA
6	Matter concerning concurrence/approval of DoE/FM	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA	CGA
7	Issues regarding interpretation or formulation of Transfer policy/Training policy/Recruitment Rules/Unilateral/mutual transfer policy	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA	CGA
8	Matter relating to Central Pay Commission	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→ Addl.CGA	CGA
9	Approval of Training of PAOs at NIFM	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Addl.CGA
10	Forwarding of applications of Group 'B' officers and SrAO (Group 'A') on deputation	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Addl.CGA
11	Extension of Deputation beyond 3	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Addl.CGA

	years		
12	Request / Representation of Group 'B' regarding transfer/posting/seniority/promotion etc.	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Addl.CGA
13	Nomination of DPC members in respect of promotion of AAOs	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Addl.CGA
14	Grievances of Group 'B' officers regarding transfer/posting/seniority/promotion etc.	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Addl.CGA
15	Issues regarding interpretation or formulation of policy.	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Addl.CGA
16	Sanction of EL beyond 5 days in respect of AAOs/PAOs posted in III	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Addl.CGA
17	Preparation of combined seniority list of AAO(Civil) passed officials	DH→AAO→Sr.AO→Dy.CGA	Jt.CGA
18	Approval of Induction / Mid career training of AAOs & PAO	DH→AAO→Sr.AO→Dy.CGA	Jt.CGA
19	Proforma promotion under NBR in respect of AAOs/PAO	DH→AAO→Sr.AO→Dy.CGA	Jt.CGA
20	Cases for extension of deputation upto 3 years	DH→AAO→Sr.AO→Dy.CGA	Jt.CGA
21	Preparation of Gradation list of AAOs/PAOs/SrAOs	DH→AAO→Sr.AO→Dy.CGA	Jt.CGA
22	Sanction of EL upto 5 days and CL in respect of AAOs/PAOs posted in HR III	DH→AAO→Sr.AO→Dy.CGA	Jt.CGA
23	Forwarding of applications for availing LTC in respect of AAOs/PAOs posted in HR III	DH→AAO→Sr.AO→Dy.CGA	Jt.CGA
24	Correspondence with field offices and consolidation of information regarding seniority, transfer, promotion & other miscellaneous issues	DH→AAO→Sr.AO	Dy.CGA
25	Compilation of data regarding recruitment/vacancies in respect of	DH→AAO→Sr.AO	Dy.CGA

	AAO/PAO		
26	Sanction of EL in respect of Acctt/Sr.Acctt posted in HR-III	DH→AAO→Sr.AO	Dy.CGA
27	Forwarding of applications for availing LTC in respect of Acctt/Sr.Acctt posted in HR-III	DH→AAO→Sr.AO	Dy.CGA

HR-IV Section

Sl. No.	Types of cases	Channel of submission	Level of final disposal
1	Matters relating to Staff Associations, viz. AICAEA, AAO Association & PAO Association	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→Addl.CGA	CGA
2	Exemption in passing type test in cases of LDCs in the departmental exam for promotion of MTS to LDC	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→Addl.CGA	CGA
3	Absorption of deputationists in the grade of Accountant	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→Addl.CGA	CGA
3	Forwarding of proposals regarding Recruitment Rules of all CCAS posts to DoE	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→Addl.CGA	CGA
4	Sanction of Ex-India leave in respect of AAOs/PAOs/SrAOs posted in IV	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→Addl.CGA	CGA
5	Matter concerning concurrence/approval of DoE/FM	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→Addl.CGA	CGA
6	Issues regarding interpretation or formulation of Transfer policy/Training policy/Recruitment Rules/Unilateral/mutual transfer policy of Gr “C” & Gr. “B” (non	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→Addl.CGA	CGA

	gazetted) Matter relating to Central Pay Commissions		
7	Inter ministry transfer /postings of Group 'C' and Group 'B'(non gazetted) on request /public interest / promotion wherever necessary	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Addl.CGA
8	MACP to Group 'B' officers	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Addl.CGA
9	Distribution of Dossiers received from Staff Selection Commission to Ministries/Departments in respect of MTS, LDC, Accountants	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Addl.CGA
10	Request/Representation of Group 'B' regarding transfer/posting/seniority/promotion etc	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Addl.CGA
11	Issues regarding interpretation or formulation of policy	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Addl.CGA
12	Sanction of EL beyond 5 days in respect of AAOs/PAOs/SrAOs posted in HR-IV	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Addl.CGA
13	Promotion/Allocation of officials approved for promotion in respect of Group 'B' (Non gazetted) posts viz. Accountant to Sr.Accountant& Stenographer III to Stenographer II	DH→AAO→Sr.AO→Dy.CGA	Jt.CGA
14	Promotion/Allocation of officials approved for promotion in respect of Group 'C' staff viz. MTS to LDC, LDC to Accountant (on seniority basis and departmental examination quota)	DH→AAO→Sr.AO→Dy.CGA	Jt.CGA
15	Grievances of entire Group 'C/B(NG)' staff.	DH→AAO→Sr.AO→Dy.CGA	Jt.CGA
16	Preparation of Gradation list of PS/SrPS/SrAcctt.	DH→AAO→Sr.AO→Dy.CGA	Jt.CGA

17	Sanction of EL upto 5 days and CL in respect of AAOs/PAOs/SrAOs posted in HR IV	DH→AAO→Sr.AO→Dy.CGA	Jt.CGA
18	Forwarding of applications for availing LTC in respect of AAOs/PAOs/SrAOs posted in HR IV	DH→AAO→Sr.AO→Dy.CGA	Jt.CGA
19	Preparation of combined seniority list of Stenos	DH→AAO→Sr.AO	Dy.CGA
20	Induction training of Group 'C' staff	DH→AAO→Sr.AO	Dy.CGA
21	Correspondence with field offices and consolidation of information regarding seniority, transfer, promotion & other miscellaneous issues	DH→AAO→Sr.AO	Dy.CGA
22	Compilation of data regarding recruitment/vacancies in respect of MTS/LDC/Stenos/Acctt/Sr.Acctt	DH→AAO→Sr.AO	Dy.CGA
23	Sanction of EL in respect of Acctt/Sr.Acctt posted in HR - IV	DH→AAO→Sr.AO	Dy.CGA
24	Forwarding of applications for availing LTC in respect of Acctt/Sr.Acctt posted in HR-IV	DH→AAO→Sr.AO	Dy.CGA

Coordination Section

Sl. No.	Types of cases	Channel of submission	Level of final disposal
1	All Parliamentary Matters	AAO→ Sr.AO →ACGA → Jt. CGA → Addl. CGA →CGA	CGA
2	Standing Committee Matters	AAO→ Sr.AO →ACGA → Jt. CGA → Addl. CGA →CGA	CGA
3	All PAC matters	AAO→ Sr.AO →ACGA → Jt. CGA → Addl. CGA →CGA	CGA
4	All PMO References	AAO→ Sr.AO →ACGA → Jt. CGA → Addl. CGA →CGA	CGA
5	Material for :		

	(i) Finance Minister's Budget speech & President's speech, (ii) Annual Report of Ministry of Finance, (iii) "A Reference Annual" INDIA-20-- published by Ministry of Information & Broadcasting (iv) Monthly DO of Secretary(Exp.) to Cabinet Secretary	AAO→ Sr.AO →ACGA → Jt. CGA → Addl. CGA →CGA	CGA
6	All VIP references/Complaints	AAO→ Sr.AO →ACGA → Jt. CGA → Addl. CGA→CGA	CGA
7	Submission of Monthly DO by Pr.CCAs/CCAs/CAs(IC) to CGA	AAO→ Sr.AO →ACGA → Jt. CGA → Addl. CGA →CGA	CGA
8	Organising Senior Officers Meetings(SoM) (issuing Meeting Notice, Consolidation of Agenda items, Preparation of Minutes & Action Taken Notes (ATN) etc.	AAO→ Sr.AO →ACGA → Jt. CGA → Addl. CGA →CGA	CGA
9	Updation of Induction Material of O/o CGA	AAO→ Sr.AO →ACGA → Jt. CGA → Addl. CGA →CGA	CGA
10	All routine periodic Report>Returns (Weekly/Monthly)	AAO→ Sr.AO →ACGA → Jt. CGA/Addl. CGA	Addl. CGA/Jt. CGA
12	All CPGRAM Cases	AAO→ Sr.AO →ACGA → Jt. CGA	Jt. CGA & PGO
13	Quarterly progress report regarding progressive use of official language	AAO→ Sr.AO →ACGA	ACGA
13	All RTI matters	DH→AAO→ Sr.AO	Sr. AO & Nodal Officer RTI

Vigilance Section

Sl. No.	Types of cases	Channel of submission	Level of final disposal
1	All Vigilance matters	AAO→ Sr.AO → Jt. CGA & CVO →CGA	CGA/DoE

Examination Section

Sl. No.	Types of cases	Channel of submission	Level of final disposal
1	Public Grievances on CPGRAMS	AAO→ Sr.AO →ACGA → Jt. CGA → Addl. CGA →CGA	CGA
2	COURT CASES/TRIBUNAL	Sr.AO →ACGA → Jt. CGA → Addl. CGA →CGA	CGA
3	All Examination Matters	AAO→ Sr.AO →ACGA → Jt. CGA → Addl. CGA →CGA	CGA
4	Vigilance matters pertaining to exams	Sr.AO →ACGA → Jt. CGA → Addl. CGA →CGA	CGA
5	Confidential matters relating to exams	Sr.AO →ACGA → Jt. CGA → Addl. CGA →CGA	CGA
6	Meetings of Oversight Committee	Sr.AO →ACGA → Jt. CGA → Addl. CGA →CGA	CGA
7	Coordination with outstation centres for conducting the above exams	AAO→Sr.AO →ACGA → Jt. CGA → Addl. CGA →CGA	CGA
8	Periodical Reports	AAO→ Sr.AO →ACGA	ACGA
9	RTI Appeal	AAO→ Sr.AO →ACGA	ACGA
10	RTI Matters	AAO→ Sr.AO	Sr. A.O & CPIO of Exam

Monitoring Cell

Sl. No.	Types of cases	Channel of submission	Level of final disposal
1.	PAC Oral Evidence Matter (Parliamentary Matter)	AAO→U.S →Dy.CGA →Jt. CGA →Addl. CGA→CGA	CGA
2	Committee of Secretaries related matter	AAO→U.S →Dy.CGA →Jt. CGA →Addl. CGA→CGA	CGA
3	All routine periodic reports/ return (weekly / monthly/	AAO→U.S →Dy.CGA →Jt. CGA	U.S./Jt. CGA

	occasionally).		
4	RTI Matter	AAO→U.S →Dy.CGA →Jt. CGA	U.S./Jt. CGA
5	Software updating related issue	AAO→U.S →Dy.CGA →Jt. CGA →Addl. CGA→CGA →Secretary (Expenditure)	CGA/ Secretary (Exp.)
6	Routine ATN/ATR/EN submission related issue	AAO→U.S	AAO/U.S.

INTERNAL AUDIT DIVISION

Sl. No.	Types of cases	Channel of submission	Level of final disposal
1	Policy matters/Development of Manuals	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA→ CGA	CGA
2	Finalisation of Annual Review on the performance of Internal Audit Wings of line Ministries/Departments	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA→ CGA	CGA
3	Settlement of the Internal Audit Paras (DO to Secretary)	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA→ CGA	CGA
4	Proposal for Cadre review of Gr. 'A' & Gr. 'B' posts for Internal Audit	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA	Addl. CGA
5	Implementation of action plan of Memorandum of Understanding (MoU)	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA	Addl. CGA
6	Development of online Audit Para Monitoring System	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA	Addl. CGA
7	Guidelines on Gender Audit of Policies, Programmes and Schemes	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA	Addl. CGA
8	Status report on Development of a framework for conduct of Risk Based Internal Audit/risk profiling of identified schemes	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA	Addl. CGA

9	Formulation of Annual Audit Plan for IAD	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA	Addl. CGA
10	Special Audit engagements	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA	Addl. CGA
11	Pursuance for compliance of audit observations	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA	Addl. CGA
12	Parliament Questions/ VIP References/Public Grievances	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA	Addl. CGA
13	Approval of Quarterly Audit Programme	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA	Addl. CGA
14	Finalisation of Inspection Reports	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA	Addl. CGA
15	Review of Annual Audit Plan of IAWs	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA	Addl. CGA
16	Any reference /matter received from CCA level	DH → AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA	Addl. CGA
17	Monitoring of Audit Paras involving financial implication	AAO→Sr.AO→ Dy. CGA →Jt CGA	Jt. CGA
18	Miscellaneous staff matters	AAO→Sr.AO→ Dy. CGA →Jt CGA	Jt. CGA
19	Settlement of Audit observations	DH →AAO→Sr.AO→ Dy. CGA →Jt CGA	Jt. CGA
20	Pursuance for compliance of audit observations	AAO→Sr.AO→ Dy. CGA →Jt CGA	Jt. CGA
21	Weeding out of old records	DH →AAO→Sr.AO→ Dy. CGA →Jt CGA	Jt. CGA
22	Empanelment of retired officers as consultants	DH →AAO→Sr.AO→ Dy. CGA →Jt CGA	Jt. CGA

23	Discloser of significant/confidential information	DH → AAO → Sr.AO → Dy. CGA → Jt CGA	Jt. CGA
24	Pursuance for compliance of audit observations (1 st reminder)	DH → AAO → Sr.AO → Dy. CGA	Dy. CGA
25	Submission of various periodical Nil reports to CDN section	AAO → Sr.AO → Dy. CGA	Dy. CGA
26	Hindi Reports	DH → AAO → Sr.AO	Sr. AO
27	Minor changes in audit programme within the approved plan. It includes revision of audit schedule/postponement of audit/change of team members etc.	DH → AAO → Sr.AO	Sr. AO
28	Any reference/matter received below the rank of CCA	DH → AAO → Sr.AO → Dy. CGA	Dy. CGA

Legal Cell

Sl. No.	Types of cases/file	Channel of Submission	Level of final disposal (in CGA office)
1.	Monthly Report related to pending court cases (CGA)	DH → AAO → Sr.AO → Dy. CGA → Jt. CGA → Addl. CGA → CGA	CGA
2.	Weekly Report related to pending court cases wherein Department of Expenditure is either Respondent No. 1 or other than Respondent No. 1	DH → AAO → Sr.AO → Dy. CGA → Jt. CGA → Addl. CGA → CGA	CGA
3.	Monthly Report related to pending court cases wherein Department of Expenditure is either Respondent No. 1 or other than Respondent No. 1	DH → AAO → Sr.AO → Dy. CGA → Jt. CGA → Addl. CGA → CGA	CGA

4.	Quarterly Report on reduction in total number of court cases withdrawn/settled/disposed	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→Addl.CGA→CGA	CGA
5.	Quarterly Report on Hindi working in Legal Cell, O/o CGA	DH→AAO→Sr.AO→Dy.CGA	Dy. CGA
6.	Final Disposal of various court cases defended by this office	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→Addl.CGA→CGA	CGA
7.	Any service / administrative matter which is required to be considered by CGA as per direction of the Hon'ble Court	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→Addl.CGA→CGA	CGA
8.	Forwarding of Para-wise comments prepared by this office to Govt. Counsel for vetting	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→Addl.CGA→CGA	CGA
9.	Forwarding of final counter reply affidavit to Govt. Counsel for filing	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→Addl.CGA→CGA	CGA
10.	Approval for draft counter reply received from other Ministries/Departments for vetting	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→Addl.CGA→CGA	CGA
11.	Reply to Parliament Questions	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→Addl.CGA→CGA	CGA
12.	Reply to RTI Question	AAO	AAO & CPIO legal Cell
12(a)	Appeal, if any, against the Reply of CPIO	Dy. CGA (Legal Cell)	Dy. CGA
13	Furnishing reply to general information to CDN section	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA	Jt. CGA
14	Making correspondence with other Ministries/Department	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→Addl.CGA→CGA	CGA
15	Submitting the status of the Court cases being defended by this office for information	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA→Addl.CGA→CGA	CGA
16	Processing the	DH→AAO→Sr.AO→Dy.CGA→Jt.CGA (Admn.)	Jt. CGA

professional bills of the Govt. Counsels nominated/engaged in the court cases pertaining to this office	(Admn.)
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Appropriation Accounts

S. No.	Types of cases	Channel of Submission	Level of final disposal
1	Appropriation Accounts (Stage I)	AAO → Sr.AO → ACGA → Dy.CGA	Dy.CGA
2	Appropriation Accounts (Stage II)	AAO → Sr.AO → ACGA → Dy.CGA → Jt.CGA	Jt.CGA
3	Appropriation Accounts (Stage III)	AAO → Sr.AO → ACGA → Dy.CGA → Jt.CGA → Addl. CGA → CGA	CGA
4	Summary & Annexures to Appropriation Accounts	AAO → Sr.AO → ACGA → Dy.CGA → Jt.CGA → Addl. CGA → CGA	CGA
5	Observations on scrutiny of DDG	AAO → Sr.AO → ACGA → Dy.CGA	Dy.CGA
6	Reconciliation of figures of Appropriation A/c with SCT	AAO → Sr.AO → ACGA → Dy.CGA	Dy.CGA
7	All routine periodic Reports/Return to CDN section	AAO → Sr.AO → ACGA → Dy.CGA	Dy.CGA
9	Draft Chapters of C&AG's Financial Audit Report	AAO → Sr.AO → ACGA → Dy.CGA → Jt.CGA → Addl. CGA	Addl. CGA
10	All RTI Matters	AAO → Sr.AO (CPIO) → Dy.CGA	Dy.CGA

Finance Accounts

Sl. No.	Types of cases	Channel of submission	Level of final disposal
1	Journal Entry (JE)	AAO → Sr.AO → ACGA → Dy.CGA → Jt.CGA → Addl. CGA → CGA	CGA
2	Prior Period Adjustment (PPA)	AAO → Sr.AO → ACGA → Dy.CGA → Jt.CGA → Addl. CGA → CGA	CGA
3	Draft Union Government Finance Account	AAO → Sr.AO → ACGA → Dy.CGA → Jt.CGA → Addl. CGA → CGA	CGA

4	Accounts at a Glance	AAO→Sr.AO→ACGA→Dy.CGA→Jt.CGA→Addl.CGA→CGA	CGA
5	Parliament Questions	AAO→Sr.AO→ACGA→Dy.CGA→Jt.CGA→Addl.CGA	Addl. CGA
6	Statement of Central Transaction (SCT)	AAO→Sr.AO→ACGA→Dy.CGA	Dy. CGA
7	IGAS I, II, III & Statement no. 11	AAO→Sr.AO→ACGA→Dy.CGA	Dy. CGA
8	All routine periodic Report/Return to CDN Section	AAO→Sr.AO→ACGA→Dy.CGA	Dy. CGA
11	Review of DDS&R Head	DH → AAO→Sr.AO	Sr. AO
12	All RTI matters	DH → AAO→Sr.AO	Sr. AO & CPIO

Data Analytics & Monthly Account (DAMA)

S l. No	Types of cases	Channel of submission	Level of final disposal
1	Review of Monthly Accounts	DH→AAO→SrAO→ACA→ACGA→DyCGA→Jt.CGA →Addl.CGA →CGA	CGA
2	Provisional Accounts	AAO→SrAO→ACA→ACGA→Dy.CGA→Jt.CGA →Addl.CGA →CGA	CGA
3	Flash figures	DH→AAO→SrAO→ACA→ACGA→Dy.CGA→Jt.CGA →Addl.CGA →CGA	CGA
4	Approval related to data sharing with different agencies	DH→AAO→SrAO→ACA→ACGA→DyCGA→Jt.CGA →Addl.CGA →CGA	CGA
5	Correspondence related to integration of PFMS	AAO→SrAO→ACA→ACGA→Dy.CGA→Jt.CGA →Addl.CGA	Addl.CGA
6	Preparation of quarterly liability statement	AAO→SrAO→ACA→ACGA→Dy.CGA→Jt.CGA	Jt.CGA
7	Parliament Questions	AAO→SrAO→ACA→ACGA→Dy.CGA→Jt.CGA	Jt.CGA

8	Verification of Printed DDGs	DH→AAO→SrAO→ACA→ACGA→Dy.CGA	Dy.CGA
9	Correspondence related to discrepancies in Monthly Accounts	AAO →SrAO→ACA→ACGA→Dy.CGA	Dy.CGA
10	All routine periodical / reports to CDN	AAO →SrAO→ACA→ACGA→Dy.CGA	Dy.CGA
11	Proposals related to opening of new head of account	AAO →SrAO→ACA→ACGA→DY.CGA	Dy.CGA
12	All RTI Matters	AAO → SrAO	Sr.AO and CPIO DAMA

Government Banking Arrangement (GBA) Section

Sl. No.	Types of cases/file	Channel of Submission	Level of final disposal
1.	Authorization of Public Sector/Private Banks (appointed as Agents by RBI) for Government Agency Business.	AAO→Sr.AO→ACGA→Dy.CGA→Jt.CGA→Addl.CGA→CGA	CGA
2.	Change of Accredited Banks of Ministries/Department on the request of Ministry/Department.	AAO→Sr.AO→ACGA→Dy.CGA→Jt.CGA→Addl.CGA→CGA	CGA
3.	All the matters relating to conducting of Standing Committee and Apex Committee Meetings such as preparation of Agenda items, Minutes of these Meetings and related correspondence	DH→AAO→Sr.AO→ACGA→Dy.CGA→Jt.CGA→Addl.CGA→CGA	Addl CGA

	thereof.		
4.	Furnishing of Information relating to Parliament Questions, draft paras and	DH→AAO→Sr.AO→ACGA→Dy.CGA→Jt.CGA	Jt.CGA
5.	RTI matters relating to GBA Section.	DH→AAO→Sr.AO→ACGA	ACGA
6.	Reconciliation and settlement of differences of all the Ministries/ Department under the head '8675-Deposits with Reserve Bank' and all correspondences relating to it. On the basis of the reconciliation statement, Explanatory Note is prepared by the section and forward to Finance Accounts section for incorporating in the finance Account every year.	AAO→Sr.AO→ACGA→Dy.CGA→Jt.CGA	Jt.CGA
7.	Correspondence regarding forwarding of DMA-2 and CAS-122 statements to all the Ministries/ Departments (received from RBI, CAS,Nagpur) for incorporation of figures.	AAO→Sr.AO	Sr.AO
8.	Monitoring of difference under the head '865800108-PSB suspense & 867500138-ONB suspense' of monthly basis from	AAO→Sr.AO→ACGA→Dy.CGA→Jt.CGA	Jt.CGA

	all Ministries/ Department and maintaining broadsheet in MS Excel relating to it.		
9.	Examination, finalization and settlement of all cases of penal interest on delayed remittance and excess/double reimbursement.	DH→AAO→Sr.AO→ACGA→Dy.CGA→Jt.CGA→Addl.CGA →CGA	Addl.CGA/CGA
10.	TSA-Banking Matters i.e. Opening of accounts in RBI and Correspondence thereof with RBI	AAO→Sr.AO→ACGA→Dy.CGA→Jt.CGA→Addl.CGA	Jt.CGA/Addl.C GA

TA-I

Sl. No.	Types of Cases	Channel of submission	Level of final disposal
1.	Scrutiny of Accounting Procedure		
	(i) Draft Accounting Procedure	AAO→Sr.AO→ Dy. CGA →Jt. CGA	Jt. CGA
	(ii) Final Accounting Procedure through correction slip for opening of Heads by Codes section	AAO→Sr.AO→ Dy. CGA →Jt. CGA→Addl.CGA→CGA	CGA
2.	Submission of general or monthly reports	AAO→Sr.AO→ Dy. CGA	Dy. CGA

TA-II

Sl. No.	Types of Cases	Channel of submission	Level of final disposal
1.	Clarification/Interpretation of provisions relating to CAM and R & P Rules		
	(i) Clarification	AAO →Sr.AO→ Dy. CGA	Dy. CGA

	(ii) Interpretation of OMs	AAO→Sr.AO→ Dy. CGA	Dy. CGA
	(iii) Interpretation of Rules	AAO→Sr.AO→ Dy. CGA →Jt.CGA→Addl.CGA	Addl. CGA
	(iv) Relaxation in Rules	AAO→Sr.AO→ Dy. CGA →Jt. CGA→Addl.CGA→CGA	CGA
2.	Issue of correction slips to CAM	AAO→Sr.AO→ Dy. CGA →Jt.CGA→Addl.CGA→CGA	CGA
3.	Revision of R&P Rules	AAO→Sr.AO→ Dy. CGA →Jt. CGA→Addl.CGA→CGA	CGA/Secretary
4.	Maintenance of GFR/DFPRs on the portion relating to accounting matters	AAO→Sr.AO→ Dy. CGA →Jt. CGA	Jt. CGA
5.	Examination of proposals from System Group relating to development of PFMS	AAO→Sr.AO→ Dy. CGA →Jt.CGA→Addl.CGA	Addl. CGA
6.	RTI matters	AAO→Sr.AO	Sr. AO & CPIO TA section
7.	Submission of general or monthly reports	AAO→Sr.AO→ Dy. CGA	Dy. CGA

TA-III

Sl. No.	Types of Cases	Channel of submission	Level of final disposal
1	Matter relating to CCS (Pension) Rules and revision of pension in pursuance of Pay Commission	AAO→Sr.AO→ Dy. CGA →Jt.CGA→Addl.CGA	Addl. CGA
2	Matters relating to NPS	AAO→Sr.AO→ Dy. CGA →Jt.CGA→Addl.CGA	Addl. CGA
3	Proposals relating to creation of new Pr.AOs, PAOs in Ministries/Departments	AAO→Sr.AO→ Dy. CGA →Jt.CGA→Addl.CGA→CGA	CGA
4	Proposal relating to addition/deletion in list of CDDOs	AAO→Sr.AO→ Dy. CGA →Jt.CGA→Addl.CGA→CGA	CGA
5	Scrutiny of proposals relating to opening of Personal Deposit Accounts and related matters	AAO→Sr.AO→ Dy. CGA →Jt.CGA→Addl.CGA→CGA	CGA
6	Submission of general or monthly reports	AAO→Sr.AO→ Dy. CGA	Dy. CGA

Codes

S. No.	Types of cases	Channel of Submission	Level of final disposal
1	Vetting of Proposal for opening of new Head	AAO → Sr.AO → ACGA → Dy.CGA → Jt.CGA	Jt. CGA
2	Proposal of opening of new head on the basis of vetted Accounting Procedure	AAO → Sr.AO → ACGA → Dy.CGA	Dy. CGA
3	Reference /seeking clarification of this office by the Ministries/Departments	AAO → Sr.AO → ACGA → Dy.CGA → Jt.CGA	Jt. CGA
4	Miscellaneous Matters on classification/Rules/referring to C&AG or Budget Division for their comments on various issues	AAO → Sr.AO → ACGA → Dy.CGA → Jt.CGA	Jt. CGA
5	Issues of Correction slips to LMMHA	AAO→SrAO→ACA→ACGA→DyCGA→Jt.CGA →Addl.CGA → CGA	CGA
6	Write off of balances under DDS&R heads	AAO→SrAO→ACA→ACGA→DyCGA→Jt.CGA →Addl.CGA → CGA	CGA

Accounting Reform Cell (ARC)

S. No.	Types of cases	Channel of Submission	Level of final disposal
1	Government Accounts Standard Advisory Board (GASAB) issues	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA→ CGA	CGA
2	Issues relating to migration from cash to accrual based system of accounting	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA→ CGA	CGA
3	E-Asset Register	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA→ CGA	CGA
4	Direct Benefit Transfer (DBT)	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA→ CGA	CGA
5	Uniform Format of Accounts	AAO→Sr.AO→ Dy. CGA →Jt CGA→Addl.CGA→ CGA	CGA

Government Integrated Financial Management Information System (GIFMIS)

S l. No	Types of cases	Channel of submission	Level of final disposal
1	Roll out of the module	AAO→SrAO→ACA→ACGA→DyCGA→Jt.CGA →Addl.CGA →CGA	CGA
2	All matters related to Security Audit Protocol	AAO→SrAO→ACA→ACGA→DyCGA→Jt.CGA →Addl.CGA →CGA	CGA
3	Input sent to Department of Expenditure	AAO→SrAO→ACA→ACGA→Dy.CGA→Jt.CGA →Addl.CGA →CGA	CGA
4	Business Requirement Document(BRD) / SRS for a module	AAO→SrAO→ACA→ACGA→Dy.CGA→Jt.CGA →Addl.CGA	Addl. CGA
5	BRD/SRS vetted by TA section to be forwarded to NIC for development	AAO→SrAO→ACA→ACGA→DyCGA→Jt.CGA →Addl.CGA	Addl. CGA
6	Development and restructuring of Reports	AAO→SrAO→ACA→ACGA→DyCGA→Jt.CGA →Addl.CGA	Addl. CGA
7	Issues related to Pre roll out testing of the module	AAO→SrAO→ACA→ACGA→DyCGA→Jt.CGA →Addl.CGA	Addl. CGA
8	Training and support to field offices	AAO→SrAO→ACA→ACGA→DyCGA→Jt.CGA →Addl.CGA	Addl. CGA
9	Any request for backend intervention (in rare circumstances and as a special case)	AAO→SrAO→ACA→ACGA→DyCGA→Jt.CGA →Addl.CGA	Addl. CGA
10	Requisition for procurements /hiring of physical and manpower resources	AAO→SrAO→ACA→ACGA→DyCGA→Jt.CGA →Addl.CGA	Addl. CGA
11	Comments/clarifications to other verticals on procurement matters	AAO→SrAO→ACA→ACGA→DyCGA→Jt.CGA →Addl.CGA	Addl. CGA
12	Administrative matters related to office management	AAO→SrAO→ACA→ACGA→DyCGA→Jt.CGA	Jt. CGA
13	Communication regarding day to day operational issues between GIFMIS and TA/GBA/Internal Audit	AAO→SrAO→ACA→ACGA→DyCGA→Jt.CGA	Jt. CGA
14	Work allocation of	AAO→SrAO→ACA→ACGA→DyCGA→Jt.CGA	Jt. CGA

	AAOs/Sr. AOs in GIFMIS		
15	Matters related to e Samiksha, CPGRAM	AAO→SrAO→ACA→ACGA→DyCGA→Jt.CGA	Jt. CGA
16	Deployment of technical resources to various modules	AAO→SrAO→ACA→ACGA→DyCGA→Jt.CGA	Jt. CGA

PFMS –Technology-Reports-Banking Vertical

Sl. No.	Types of cases	Channel of submission	Level of final disposal
1	Roll out of new module	AAO→SrAO→ ACA/ACGA→DyCGA→Jt.CGA →Addl.CGA →CGA	CGA
2	All matters related to Security Audit Protocols	AAO→SrAO→AC/ACGA→DyCGA→Jt.CGA →Addl.CGA	Addl. CGA
3	Input/ Reports sent to Department of Expenditure	AAO→SrAO→ACA/ACGA→Dy.CGA→Jt.CGA →Addl.CGA →CGA	CGA
4	Matters related to e Samiksha, CPGRAM, Parliament Questions.	AAO→SrAO→ACA/ACGA→DyCGA→Jt.CGA →Addl.CGA	Addl. CGA
5	Communication regarding day to day operational issues between PFMS and TA/GBA/GIFMIS	AAO→SrAO→ACA/ACGA→DyCGA→Jt.CGA	Jt. CGA
6	Approval for Functional Requirement Document(FRD) / SRS for a module	AAO→SrAO→ACA→ACGA→Dy.CGA→Jt.CGA →Addl.CGA	Addl. CGA
7	FRD/SRS/CR related communication with NIC-PFMS / Timeline management	AAO→SrAO→ACA/ACGA→DyCGA→Jt.CGA	Jt. CGA
9	Approvals for POC /Pilot of new Technology/module	AAO→SrAO→ACA→ACGA→DyCGA→Jt.CGA→Addl.CGA	Addl. CGA
10	Development and restructuring of MIS/Reports	AAO→SrAO→ACA/ACGA→DyCGA→Jt.CGA →Addl.CGA	Addl. CGA
11	Issues related to Pre roll out testing of the module	AAO→SrAO→ACA/ACGA→DyCGA→Jt.CGA	Jt. CGA
12	Any request for backend intervention (in rare circumstances)	SrAO→ACA/ACGA→DyCGA→Jt.CGA →Addl.CGA	Addl. CGA

	and as a special case)		
13	External System Integration Protocols	AAO→SrAO→ACA/ACGA→DyCGA→Jt.CGA	Jt. CGA
14	Testing & Quality control at PFMS	AAO→SrAO→ACA/ACGA→DyCGA→Jt.CGA	Jt. CGA
15	Bank performance Monitoring/ KPIs/SLAs	AAO→SrAO→ACA/ACGA→DyCGA→Jt.CGA	Jt. CGA
16	Introduction of new operational protocol in banking	AAO→SrAO→ACA/ACGA→DyCGA→Jt.CGA →Addl.CGA	Addl. CGA
17	New bank Integration/ Bank Merger related Protocols	AAO→SrAO→ACA/ACGA→DyCGA→Jt.CGA →Addl.CGA	Addl. CGA
18	Data Analytics / Data Warehousing / Data Archival related operational matters	AAO→SrAO→ACA/ACGA→DyCGA→Jt.CGA →Addl.CGA	Addl. CGA
19	PFMS User Role & Access Management	AAO→SrAO→ACA/ACGA→DyCGA→Jt.CGA	Jt. CGA
20	PFMS website, Dashboard and other User Interface(UI)	AAO→SrAO→ACA/ACGA→DyCGA→Jt.CGA	Jt. CGA
21	Requisition for procurements /hiring of physical and manpower resources/TEC-NIC related coordination	AAO→SrAO→ACA/ACGA→DyCGA→Jt.CGA →Addl.CGA→CGA	CGA
22	Comments/clarifications to other verticals on procurement matters	AAO→SrAO→ACA/ACGA→DyCGA→Jt.CGA →Addl.CGA	Addl. CGA
23	Communication regarding day to day operational issues between PFMS and TA/GBA/GIFMIS	AAO→SrAO→ACA/ACGA→DyCGA→Jt.CGA	Jt. CGA
24	Internal Work allocation of AAOs/Sr. AOs/ACA/ACGA	AAO→SrAO→ACA/ACGA→DyCGA→Jt.CGA	Jt. CGA

PFMS State Directorates

Sl. No.	Types of cases/File	Channel of submission	Level of final disposal.
1.	Budget related matter	DH→AAO→SrAO→ACA→ACGA→ Dy.CGA →Jt.CGA	Jt.CGA(Admn)
2.	Proposals for procurement of IT	DH→AAO→SrAO→ACA→ACGA→ Dy.CGA →Jt.CGA →AS & FA	AS&FA

	equipments & Furniture & fixture		
3.	Repair/Renovation work	DH→AAO→SrAO→ACA→ACGA→ Dy.CGA →Jt.CGA →AS & FA	AS&FA
4.	All promotion orders in respect of AAOs/AOs	DH→AAO→SrAO→ACA→ACGA→ Dy.CGA →Jt.CGA	Jt.CGA (Admn)
5.	All routine periodic report/returns	DH →AAO →SrAO→ACA	ACGA(Admn)
6.	All RTI Matters	DH→AAO→SrAO→ACA→ACGA→ Dy.CGA →Jt.CGA	Jt.CGA(Admn)

Institute of Government Accounts & Finance (INGAF)

Sl. No.	Types of cases	Channel of submission	Level of final disposal
1	ITEC Training Programme	DH →AAO →SrAO→Dy. Director → Jt. Director →Director	Director
2	ICAS (OTs) Prior Period Adjustment (PPA)	DH →AAO →SrAO→Dy. Director → Jt. Director →Director	Director
3	Induction Training Programme for Sr. AOs/AOs/AAOs/Acctt.	DH →AAO →SrAO→Dy. Director → Jt. Director →Director	Director
4	Mid-Career Training Programme for Sr. AOs/AOs/AAOs/Acctt.	DH →AAO →SrAO→Dy. Director → Jt. Director →Director	Director
5	Sponsored Training Programme of various Ministries/Dept./PSUs	DH →AAO →SrAO→Dy. Director → Jt. Director →Director	Director
6	International Training Programme for various countries like Swailand/Sri-Lanka/Nepal etc.	DH →AAO →SrAO→Dy. Director → Jt. Director →Director	Director
7	Parliamentary Questions related	DH →AAO →SrAO→Dy. Director → Jt. Director →Director	Director
8	All Personal claims (Medical, TA, CEA, GPF, LTC)	DH →AAO →SrAO→Dy. Director → Jt. Director →Director	Director
11	Routine periodic Report/Returns (Weekly/Monthly)	DH →AAO →SrAO→Dy. Director → Jt. Director →Director	Director
12	All RTI matters	DH →AAO →SrAO→Dy. Director → Jt. Director →Director	Director
13	Transfer, Joining, Promotion, Appointment of New	DH →AAO →SrAO→Dy. Director → Jt. Director →Director	Director

	Officials Related Matters		
14	Pay Fixation, MACP related matters	DH → AAO → SrAO → Dy. Director → Jt. Director → Director	Director
15	Budget Matters	DH → AAO → SrAO → Dy. Director → Jt. Director → Director	Director
16	Monthly DO	DH → AAO → SrAO → Dy. Director → Jt. Director → Director	Director
17	Letter of Credit	DH → AAO → SrAO → Dy. Director → Jt. Director → Director	Director
18	Pension Cases	DH → AAO → SrAO → Dy. Director → Jt. Director → Director	Director
19	Regional Training Centres (RTCs) Personal Deposit (PD) advances for training	DH → AAO → SrAO → Dy. Director → Jt. Director → Director	Director
20	Regular Bills in PFMS	DH → AAO → SrAO →	Sr.AO
21	GPF transfer out	DH → AAO → SrAO	Sr.AO
22	Budget entry in PFMS	DH → AAO → SrAO	Sr.AO

Central Pension Accounting Office (CPAO)

Sl. No.	Types of cases	Channel of submission	Level of final disposal
1	All policy related matters (including accounting policy)	AAO → Sr. AO → Dy. CA → CC(P) → Addl. CGA → CGA	CGA
2	Any other important matters not covered as above	AAO → Sr. AO → Dy. CA → CC(P) → Addl. CGA → CGA	CGA
3	Information and material sought by or through O/o CGA (which includes Parliament Questions etc.)	AAO → Sr. AO → Dy. CA → CC(P) → Addl. CGA	Addl. CGA
4	All routine periodic Report>Returns (Weekly/ Monthly/ Fortnightly/ Half-yearly/ Yearly)	AAO → Sr. AO → Dy. CA → CC(P)	CC (P)
5	All other routine works including RTI/Legal Matters/Audit Matters/Administration/Pre-check/CDN & AIS important works/RBD & NPS	AAO → Sr. AO → Dy. CA → CC(P)	CC (P)

	Matters/etc.		
6	Budget & Accounts	Accountant →AAO→Sr.AO→ Dy. CA → CC(P)	CC(P)
7	All Central Civil Pension cases /CPENGRAMS Cases	DEO →AAO→Sr.AO	Sr. AO
8	Authorization of fresh Pension	DEO →AAO→Sr.AO	Sr. AO
9	Revision of Pension	DEO →AAO	AAO