

Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts
(TA-II Section)

...

New Delhi, the 15th Jan, 2025Correction Slip No. 2(Subsidiary Instructions to the Central Government Accounts (Receipts & Payments) Rules, 2022)

Subject: Amendment in Subsidiary Instructions to the Central Government Accounts (Receipts & Payments) Rules, 2022- reg.

Para Reference	Existing Provision	Amended Provision
Para 2.2(5)(g) of the Subsidiary Instructions to the Central Government Accounts (Receipts & Payments) Rules, 2022	Charges against two or more major heads should not be included in one bill. This, however, does not apply to the allowances of a Government servant drawn with pay, as in such case, the whole of the allowances, even if belonging to two or more major heads of accounts, should be drawn on a single bill, if debitably wholly to the Government. The restriction of major heads does not apply to the bill for refund of Goods and Service Tax.	Charges against two or more major heads should not be included in one bill. This, however, does not apply to the allowances of a Government servant drawn with pay, as in such case, the whole of the allowances, even if belonging to two or more major heads of accounts, should be drawn on a single bill, if debitably wholly to the Government. The restriction of major heads does not apply to the bill for refund of Goods and Service Tax (GST) and Customs.

This has the approval of FS & Secretary (Expenditure).


(Narender Singh)

Dy. Controller General of Accounts (TA)

To,

1. All Pr. CCAs/CCAs/CAs (IC) of Ministries/Departments
2. DG (Govt. A/cs.), O/o Comptroller & Auditor General of India, Bahadur Zafar Marg, New Delhi
3. CC (Pension), CPAO, DoE, MoF, Trikoot-II, Bhikaji Cama Place, RK Puram, New Delhi
4. Director of Accounts, UTs Administration- Andaman & Nicobar Islands/ Dadra and Nagar Haveli and Daman & Diu/ Lakshadweep and Ladakh.
5. The AG (A&E), UT of Chandigarh Administration.
6. PAOs, Lok Sabha Secretariat/ Rajya Sabha Secretariat/ President Secretariat/ Election Commission, Delhi
7. PAO (Audit), O/o AG (Audit), AGCR Building, IP Estate, New Delhi-2
8. Sr. AO (ITD), O/o CGA for uploading the correction slip on the website of CGA.

Copy for kind information to:

1. PPS to CGA
2. PS to Addl. CGA (PFMS)
3. PS to Addl. CGA (HR&O)
4. PS to Addl. CGA (A&FR)
5. PS to Joint CGA (GIFMIS)
6. PS to Joint CGA (ARPR)