Ministry of Finance/वित्त मंत्रालय
O/o Controller General of Accounts/महालेखा नियंत्रक कार्यालय
Mahalekha Niyantrak Bhawan/महालेखा नियंत्रक भवन
E-Block, GPO Complex, INA/ब्लॉक-ई, जी.पी.ओ. काम्प्लेक्स, आई.एन.ए.
New Delhi-110023/नयी दिल्ली- 110023
ईमेल : sao-rbd@nic.in, दूरभाष संख्या: 011-24665382/383

सं. R-26001/1/2026-GBA-CGA/E.21498/1137 - 1141 **दिनांक: 12th नवंबर, 2026**

Office Memorandum

Subject: Government Business – Examination of Government Accounts in Ministries/Departments – reg.

Attention is invited to the need for heightened vigilance and a comprehensive examination of Government banking arrangements to identify any unauthorised opening or operation of accounts, fraudulent authorisations, or diversion of Government funds.

2. In order to enhance the security of Government banking operations, all Ministry/Departments are requested to examine following aspects:

   i. Identification of any current, savings or other bank accounts opened in the name of the Ministry/Department, subordinate offices, attached offices, autonomous bodies or any other Government entity under their administrative control, particularly accounts opened outside the prescribed Government banking arrangements.
   ii. Verification of the genuineness and validity of authorisations, sanctions, approvals and supporting documents submitted for opening and operating such accounts.
   iii. Verification of the authorised signatories and persons permitted to operate the accounts, including any changes in authorised signatories or incumbency.
   iv. Examination of transactions involving transfer or release of Government funds to such accounts, including verification of the purpose, beneficiary and supporting sanction/bill documents.
   v. Identification of any suspicious, irregular or unauthorised transactions, including cases involving impersonation, forged documents or diversion of Government funds.

3. All Agency Banks/Ministries/Departments are requested to furnish a report to this office indicating the following:

   a. Whether any suspicious/fraudulent accounts have been identified in their respective Agency Banks/Ministries/Departments.
   b. Details of the accounts, including the bank/branch, account holder details i.e. KYC documents and purpose of opening, wherever applicable.
   c. Details of any suspicious or irregular transactions noticed and the action taken/proposed.
   d. A specific confirmation, in case no such account or irregularity is detected.

4. This may be accorded due priority and compliance in this regard will be intimated to this office **within 30 days** of the issuance of this OM.

This issues with the approval of the Competent Authority.

(संचिता शुक्ला)
संयुक्त महालेखा नियंत्रक (A&FR)

To,

1. All Pr. CCAs/CCAs/CAs In-charge of Ministry/Department.
2. The Head of Accounting Organisation of all Non-Civil Ministries/Departments viz. Posts/Telecommunications/Defence/Railways.
3. All Heads- Government Business Department of Agency Banks doing Government Business.
4. CGM, DGBA, RBI, Mumbai for information and necessary appropriate course of action.

Copy to:

1. Sr. AO (ITD), O/o CGA, with the request to upload this OM on CGA's website.