

Ministry of Finance/वित्त मंत्रालय
O/o Controller General of Accounts/महालेखा नियंत्रक कार्यालय
Mahalekha Niyantarak Bhawan/महालेखा नियंत्रक भवन
E-Block, GPO Complex, INA/ब्लॉक-ई, जी.पी.ओ. कॉम्प्लेक्स, आई.एन.ए.
New Delhi-110023/नयी दिल्ली- 110023
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सं. R-15004/1/2026-GBA-CGA/E.20669/152-157

दिनांक: 18th May, 2026

Office Memorandum

Subject: Reporting of Penal interest -reg-

Reference is invited to Para 4.6.7 of the Civil Accounts Manual (Fourth Edition), 2024 regarding reporting of penal interest by Pr. CCAs/CCAs/CAs and, in respect of Non-Civil Ministries, by the concerned Head of Department, to the Head Office of the accredited bank. The report is required to indicate the total amount of Government revenue delayed beyond the prescribed timelines, the penal interest due thereon, along with detailed particulars of individual cases. The said information is to be furnished on a quarterly basis by the 15th of the month following the quarter (e.g., for the quarter ending June, the report should be submitted by 15th July), along with all supporting documents.

2. All concerned Ministries/Departments, including Non-Civil Ministries, are requested to ensure strict compliance with the provisions contained in Para 4.6.7 of the Civil Accounts Manual, 2024, in letter and spirit, so as to avoid delays in remittance of Government receipts to the Government account by accredited banks.
3. It is further requested that the quarterly report containing details of penal interest cases may also be forwarded to the Office of the Controller General of Accounts (O/o CGA) by the 15th of the month following the relevant quarter, in the prescribed format enclosed as Annexure-A.
4. This issues with the approval of the Competent Authority.



(Sanchita Shukla)

Joint. Controller General of Accounts (A&FR)

To

1. All the Pr. CCAs/CCAs/CAs (Ic) of Ministries/Departments
2. The Head of Departments (Accounts) of Non- Civil Ministries i.e. Department of Post/Department of Telecommunications/Defence/Railways.

Copy to:-

1. PS to Addl. CGA(A&FR)
2. PA to Sr. Dy. CGA (GBA)
3. OA to ACGA (GBA)
4. Sr. A.O. (ITD) for uploading on CGA's website.

(Annexure-A)

Ministry/Department of					
(Rs. In thousands)					
Sl. No.	Outstanding penal interest as on 01 st April/July/Oct/Jan, _____	Penal interest levied during the 1 st /2 nd /3 rd /4 th quarter of FY _____	Penal interest recovered as on end of June/Sep/Dec/ March, _____	Outstanding Penal interest as on end of 1 st /2 nd /3 rd /4 th quarter of FY _____	Reasons/Remarks

(Signature)
(Competent Authority)

Note: The required information may please be sent to this office through e-mail, on

following e-mail ID - sgo-sbd@nic.in.