

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-18/1/2026-GBA-CGA/E.20083/950-995

दिनांक: 13th October, 2026

Office Memorandum

Subject: Submission of electronic Inter-Governmental Adjustments (IGAs) for proper accounting and reconciliation – reg.

The undersigned is directed to refer to the subject cited above and state that, to ensure proper accounting, timely adjustment, and reconciliation of transactions relating to Inter-Governmental Adjustments (IGAs), it is essential that the requisite IGAs be submitted in **electronic form** through the prescribed system/mechanism.

2. Accordingly, all **Central Government Ministries/Departments** are requested to ensure that IGAs arising in respect of transactions under their respective purview are submitted **only in electronic form**, as per the prescribed procedure/system under Para 4.4.2 of CAM, 2024 (Fourth edition). This will facilitate timely accounting, monitoring, and reconciliation of such transactions and minimise delays and discrepancies arising from manual submission.
3. All Ministries/Departments are therefore requested to ensure necessary compliance and to suitably advise the concerned offices/authorities under their administrative control to submit IGAs electronically in accordance with the prescribed procedure.
4. This issues with the approval of the competent authority.


(Dr. Madhu Sharma)

Sr. Dy. Controller General of Accounts (GBA)

To,

1. All Pr. CCAs/CCAs/CAs with Independent Charge of Ministry/Department of Government of India.