

(E-8570)

F.No. NGE-12002/1/2020-NGE-CGA-Part(1)/84

भारत सरकार / Government of India

वित्त मंत्रालय / Ministry of Finance

व्यय विभाग / Department of Expenditure

भारत के महालेखा नियंत्रक / Controller General of Accounts of India

(HR-4 अनुभाग / Section)

महालेखा नियंत्रक भवन / Mahalekha Niyantarak Bhawan

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दिनांक 11th जून, 2026
Dated, the 11th June, 2026

Office Memorandum No. 59 /26

Subject:- Procedure for representations/references to O/o the Controller General of Accounts of India - reg.

Attention is invited to the CGA's O.M dated 20.10.1992, 26.06.2001 and 26.10.2021 (copy enclosed), wherein the procedure for making and forwarding of representations and references to O/o the CGA are prescribed. However, it has been observed that the officials of CCAS are submitting representations directly to higher authorities in O/o the CGA. Also, in many instances the O/o Pr.CCAs/CCAs/CAs are forwarding the representations and other references to this office without proper examination, in light of the aforesaid instructions.

2. Therefore, the Ministries/Departments under DAO are requested to bring these instructions dated 20.10.1992, 26.06.2001 and 26.10.2021, on the subject matter, to the notice of all concerned for strict compliance.

This issues with the approval of the Competent Authority.

Encls: As above.


(Nirbhay Kumar Singh)
Senior Accounts Officer

To

1. The Addl. CGAs/Pr.CCAs/CCAs/CAs (I/c) - All Ministries / Departments (Civil).
2. The Jt.CGA (Admn.), O/o the CGA / Director General (INGAF) / CFC (Civil Aviation) / CC (Pensions).

Copy to:-

The Senior Accounts Officer, ITD Section, O/o the CGA with request to upload this O.M. on the CGA's website.

File No.NGE-12002/1/2020-NGE-CGA/217

**Government of India
Ministry of Finance
Department of Expenditure
CONTROLLER GENERAL OF ACCOUNTS
(HR-4 Section)**

**Mahalekha Niyantarak Bhawan
GPO Complex, Block-E, INA
New Delhi - 110023
Email ID:- hr4section-cga@gov.in**

Dated, the 26th October, 2021

OFFICE MEMORANDUM

Subject: - Procedure for representations/references to O/o the CGA-reg.

It has been observed that the employees of Central Civil Accounts Service (CCAS) are submitting representations directly to higher authorities in O/o the CGA by post or email. Also, in many instances the O/o Pr.CCAs/CCAs/CAs are forwarding the representations and other references in respect of CCAS employees posted in their respective offices, without proper examination and verification of facts at their level and sometimes the Pay & Accounts Offices forwarded the references/information directly to this office instead of routing through their Pr.CCAs/CCAs/CAs in the Ministries/Departments concerned.

2. Attention is, therefore, invited to the CGA's O.M. No. A.11019/46/90/MF.CGA(A)/1620 dated 20.10.1992 (**copy enclosed**) and O.M. No. A.26011/20/ACP/99/MF.CGA(A)/947 dated 26.06.2001 (**copy enclosed**) laying down the procedure to be followed for making and forwarding of representations and references to O/o the CGA. As per instructions, all representations and other references must be sent to this office through concerned Pr.CCAs/CCAs/CAs in accordance with the procedure prescribed in aforesaid O.Ms dated 20.10.1992 and 26.06.2001.

3. The above instructions are, therefore, re-circulated herewith for necessary compliance.

4. It is further clarified that this office will not take cognizance of any representation or other reference which is not received through the Pr.CCA/CCA/CA concerned, except in exceptional circumstances. The officers/staff of CCAS may be sensitized to not to address any representation directly to the higher authorities in CGA office, however, submit the same to their respective offices as per procedure prescribed in this regard. Any representation in gross violation of these instructions will be viewed seriously.

5. Further, the Pr.CCAs/CCAs/CAs are requested to consider and settle representations of CCAS employees at their own level after due examination and verification of facts and in light of extant instructions/provisions/rules of DoPT/DoE/GoI and instructions issued by O/o the CGA on the subject matter from time to time. However, if any specific clarification or direction of this office is required in connection with such representation(s) or reference(s), the same may be forwarded to this office:-

- (i) through a self-contained note containing verified details/facts of the case in chronological order alongwith
- (ii) supporting documents/evidences and
- (iii) bearing views/comments of the Office with due recommendations of the Pr.CCAs/CCAs/CAs concerned.

6. **The above instructions shall be followed by all concerned strictly.**

This issues with approval of the Competent Authority.

Encls: as above.


26/10/2021
(Chandra Kumar Salwan)
Sr. Accounts Officer

To

1. **The Pr.CCAs/CCAs/CAs (I/C)**
All Ministries/Departments (Civil)
2. **The Jt.CGA(Admn.), O/o the CGA / CFC(Civil Aviation) /**
CC(Pensions) / Director(INGAF)

Copy to: -

The Sr.AO, ITD Section with request to upload the aforesaid O.M. on the website of the CGA.

No. A. 11019/46/90/MF-CGA(A)/1620

Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts

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New Delhi, the 2^o October, 92

Office Memorandum

Subject: -References made to C.G.A. Office- procedure regarding.

The undersigned is directed to say that it has been observed in this office that references are made by the departmentalised accounting units of various Ministries seeking clarification/decisions on various points under the signature of P.A.Os/Dy.C.As in a routine manner. In most of the cases, the points involved are neither examined at the level of C.A./C.C.A. nor their comments/views given therein. Most of these references could be disposed of at the level of C.As/C.C.As. had the cases been examined properly in the Principal Accounts Offices.


With a view to avoiding unnecessary references to this office it has been decided that whenever a reference is made seeking clarification/interpretation/decision etc. on any specific point, the case should be initially examined at the level of C.A./C.C.A. and their views recorded in the reference made to this office. The references so made should be under the signatures of at least Dy. Controller/Controller of Accounts with a clear indication that the same carries the approval of Controller of Accounts/Chief Controller of Accounts.

The above instructions may be followed by all concerned scrupulously as direct references at PAO's level will not normally be entertained henceforth.

(U.S. PANT)

Dy. Controller General of Accounts

To
All CGAs/CA/Dy. CAs etc.
All Ministries/Depts
New Delhi.


A.26011/20/ACP/99/MF.GGA(A)/947
CONTROLLER GENERAL OF ACCOUNTS
MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE
LOK NAYAK BHAVAN
NEW DELHI

26 June, 2001

Office Memorandum

Sub : Forwarding of advance copy of representations to CGA's office by staff of CCAS.

It has been observed that staff of Central Civil Accounts Service while submitting their representations on various issues to their CCA/CA, send an advance copy to this office direct.

2. All representations in future should be routed through the concerned CCA/CA. CCA/CA on receipt of representation (s) may send a suitable reply to the individuals within reasonable period of time. In case the CCA/CA feel that the representation requires examination by this office, then the same may be sent to this office along with the comments of CCA/CA concerned. These instructions may be brought to the notice of all concerned for strict compliance. This office will not take in representations not received through the CCA/CA concerned to cognizance. The officers and staff may also be warned not to address any representation by name to CGA. Such applications will be viewed seriously.

3. This issues with the approval of Addl.CGA.



(V.K.Mehta)

Senior Accounts Officer

Pr. CCA/CCA/CA/Dy.CA
All Min/Dept
New Delhi.