

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE, DEPARTMENT OF EXPENDITURE
O/O CONTROLLER GENERAL OF ACCOUNTS,
GIFMIS – PFMS**

**Mahalekha Niyantarak Bhawan
GPO Complex, Block E, INA Colony, New Delhi**

File No. I-104/5/2024-ITD-CGA/348-350

Date: 22/01/2025

OFFICE MEMORANDUM

Sub: Listing of Object Heads "31, 33, 35, 36, 54, 55" for selection in Expenditure type Sanction for all CNA models

The undersigned is directed to refer to the requests received from various Ministries for the listing of Object Heads "31, 33, 35, 36, 54, 55" for selection in Expenditure type Sanction for making payments in reimbursements cases under CNA Model-1/1A and to apprise that the matter has been examined in O/o CGA.

2. DoE vide their master circular No. F. No. 3/(06)/PFMS/2023 dated 21-5-2024 outlined the procedure for the release of funds under the Central Sector (CS) scheme through CNA Model-1, 1A, and 2. Vide the referenced circular, Ministries and Departments have been granted an exemption from the CNA models for specific types of fund releases being made by them. In alignment with this directive, it has been decided that the exemptions specified in Point D of the said circular will now be extended to fund releases under TSA and TSA Hybrid, which were previously restricted to CNA Model-2 only.

3. In light of the above, Object heads "31, 33, 35, 36, 54, and 55" have now been listed for selection in Sanction type "Expenditure " for making payments in reimbursement cases under Model-1/1A.

This issues with the approval of the Competent Authority.



(Anupam Raj)

Dy. Controller General of Accounts

To:

1. Financial Advisors of all Ministries/Departments
2. All Pr. CCAs/CCAs/CAs with independent charge with a request to get the OM circulated to Program Divisions and all concerned Agencies.

Copy to:

3. Sr.AO (GIFMIS) to upload a copy on CGA's website