

**Office of the
Controller General of Accounts
Ministry of Finance,
Department of Expenditure
Mahalekha Niyantrak Bhawan
E-Block, GPO Complex, INA,
New Delhi-110 023**

No. R- 11004/1/2021-GBA-CGA/e8672/91-130 Dated:- 25th June 2025

Office Memorandum

**Sub:- Reducing the limit of Inter Accountal Adjustment Advice (IAAA)
from exceeding Rs. 100 crore to exceeding Rs. 75 crore**

Please refer to Office Memorandum No. S-11012/1(12) HLM/2012/RBD/1281-1337 dated 9th August 2016, No. S-10012/1(12)/HLM/2012/RBD/1358-1410 dated 17th August 2016 and No. S-11012/1(12)/HLM/2012/RBD/1414-1460 dated 22nd August 2016 (copies enclosed) on the subject cited above.

2. It has been decided in consultation with Reserve Bank of India to reduce the limit of Inter Accountal Adjustment Advice (IAAA) transactions from existing exceeding Rs. 100 crore to exceeding Rs. 75 crore with effect from 16th July 2025. The account with accredited bank would not deal with such transactions and payment of the transactions exceeding Rs. 75 crore would be released through the e-kuber system of the Reserve Bank of India as in the case of existing limit of exceeding Rs. 100 crore.

3. RBI would provide the e-scrolls/debit notifications, account statement and account wise DMS to the concerned PAOs as hitherto for accounting and reconciliation purposes.

4. Pr. CCAs/CCAs/CAs (independent charge) of all the Ministries/Departments are, therefore, requested to bring this to the notice of all the PAOs under their control and in case any new IAAA account needs to be opened by any PAO on account of reduction of threshold limit, concerned PAO may please be advised to approach Government Banking Division, Mumbai Regional Office, RBI, Mumbai at padmumbai@rbi.org.in (Phone No. 022-22603405/22603424).

This issues with the approval of Controller General of Accounts


(Narender Singh)

Dy. Controller General of Accounts (GBA)

To

1. All the Pr. CCAs/CCAs/CAs (independent charge) of Ministries/Departments
2. Jt. CGA (GIFMIS), O/o the Controller General of Accounts, Mahalekha Niyantak Bhawan, New Delhi for putting validations in PFMS for releasing the payments exceeding Rs. 75 crore by e-kuber system of RBI.
3. Chief General Manager, Department of Government and Bank Accounts, Reserve Bank of India, Byculla, Opp. Mumbai Central Railway Station, Mumbai – 400 008
4. Chief General Manager, Central Accounts Section, Reserve Bank of India, Addl. Office Building, East High Court Road, Nagpur – 440 001
5. The Regional Director, Reserve Bank of India, Government Banking Department, Mumbai Office, Main Building, Shaheed Bhagat Singh Road, Fort, Mumbai – 400 001
6. The Sr. A.O. (ITD) with the request to upload this OM on the website of this office.

Dated: 09/08/2016

Office Memorandum

Subject: Opening of Bank Accounts by Pay and Accounts Offices in Reserve Bank of India for collection of revenue under Non Tax Revenue Portal (NTRP) and for arranging e-payments for Rs.100 crore and more under Inter Accountal Adjustment Advice (IAAA).


The Non Tax Revenue Portal (NTRP) has been made operational by PFMS for collection of Non Tax Revenue of Government of India and all the Pay and Accounts Offices are expected to be integrated with the NTRP shortly for collection and accounting of non tax revenue.

The Inter Accountal Adjustment Advice (IAAA) would be made operational shortly by PFMS for payments exceeding Rs.100 crore to PSU's and Other Parties including Private parties.

The Reserve Bank of India would be collecting non tax revenue through NEFT/RTGS, modality and reporting the collection via e-scrolls to the PAOs. The same would be the case in operation of IAAA where RBI would make e-payments for amounts exceeding Rs.100 crore, directly to PSU's/Other Parties etc. and it would send e-scrolls for such payments to PAOs as well.

In this scenario it is essential for all the Pay and Accounts Offices of Civil Ministries to have E-FPB account in Reserve Bank of India for payments and receipts. The account with the accredited bank would not deal with such transactions once these e-FPB accounts with RBI becomes operational and PAOs have integrated with NTRP.

Pr.CCAs/CCAs/CAs/Dy.CAs of all the Ministries/Departments are therefore requested to direct PAO's under their control to **open an e-FPB account with RBI** for such payments and receipts immediately. The information may be sent to the RBI by the PAO in the prescribed format (enclosed).


(Tripti P. Ghosh)

Jt. Controller General of Accounts

To,

1. All the Pr.CCAs/CCAs/CAs/Dy.CA's of Ministries/Departments with independent charge for necessary action.
2. Joint CGA, PFMS-ITD, Room No- 404, B-Wing, 4th floor PFMS office, Shivaji Stadium Annexe, Connaught Place New Delhi-110001
3. Pr. Chief General Manager, Department of Government and Bank Accounts (DGBA), Reserve Bank of India, Byculla, Opp. Mumbai Central Railway Station, Mumbai-400008 (Fax: 022-23008764).
4. Chief General Manager, Central Accounts Section, Reserve Bank of India, Addl. Office Building, East High Court Road, Nagpur-440001.

Dated 17/08/2016

Office Memorandum


Subject: Opening of Bank Accounts by Pay and Accounts Offices in Reserve Bank of India for collection of revenue under Non Tax Revenue Portal (NTRP) and for arranging e-payments exceeding Rs.100 crore under Inter Accountal Adjustment Advice (IAAA).

Reference is invited to this office O.M. of even no. 1281-1337 dated 09/08/2016 on the above mentioned subject.

As per advice received from Reserve Bank of India vide their letter no. DGBA.GAD.No. 386/31 28.001/2016 17 dated August 16, 2016, all PAO's of Civil Ministries/Departments are requested to address the Account Opening request to The Regional Director, Reserve Bank of India, Banking Department, Mumbai Office, Main Building, Shaheed Bhagat Singh Road, Fort, Mumbai-400001 instead of Pr. Chief General Manager, DGBA, RBI, Central Office, Opp. Mumbai Central Railway Station Byculla, Mumbai-400008 as advised earlier.

The Inter Accountal Adjustment Advice (IAAA) would be made operational shortly by PFMS for e-payments exceeding Rs.100 crore to PSU's and Other Parties including Private parties.

Pr CCAs/CCAs/CAs/Dy.CAs of all the Ministries/Departments are therefore requested to bring this to the notice of all the PAO's under their control immediately. Revised format, containing new address, for applying to RBI is attached herewith. The format containing signatures of Pay and Accounts Officer should be attested by the Accounts Officer of Principal Accounts Office of concerned Ministry/Department before being forwarded to RBI.


(Tripti P. Ghosh)

Jt. Controller General of Accounts

To

- 1 All the Pr CCAs/CCAs/CAs/Dy CA's of Ministries/Departments with independent charge for necessary action
- 2 Joint CGA, PFMS-ITD, Room No- 404, B-Wing 4th floor PFMS office, Shivaji Stadium Annexe, Connaught Place New Delhi-110001
- 3 Pr. Chief General Manager, Department of Government and Bank Accounts (DGBA), Reserve Bank of India, Byculla, Opp. Mumbai Central Railway Station, Mumbai-400008
- 4 Chief General Manager, Central Accounts Section, Reserve Bank of India, Addl. Office Building, East High Court Road, Nagpur-440001
- 5 The Regional Director, Reserve Bank of India, Banking Department, Mumbai Office, Main Building, Shaheed Bhagat Singh Road, Fort, Mumbai-400001
- 6 Sr. Accounts Officer, ITD with the request to upload this O.M. on website

..... On official letterhead of PAO concerned with File and dispatch no.....

Dated -

To.

Pr. Chief General Manager
Dept. of Govt. and Bank Accounts
Reserve Bank of India
Central Office
Opp. Mumbai Central Railways Station
Byculla Mumbai-400008

Sub: To open e-FPB A/c for NTRP (Non-Tax Receipt Portal) NEFT/RTGS receipts and for payments under IAAA (Inter Accountal Adjustment Account).

Sir

1. As per the initiative of O/o the Controller General of Accounts (CGA), Ministry of Finance, Govt. of India one stop service to depositors of fee/use charges for services, contribution, fines etc. into the Government Accounts through e-Portal has been provided. For this there is need to open an account to make receipts via NEFT and RTGS mode for various Ministries and Departments of Government of India and also for e-payments through the mode of IAAA for payments exceeding Rs. 100 crore.
2. In this regard to enable this facility, the e-FPB A/c may be opened for the PAO and the e-FPB account number and IFSC intimated urgently.
3. The details of PAO, are as under:-

PAO Code : _____
PAO Name : _____
Controller Name : _____
and code

Yours Faithfully

Copy to:

1. Joint CGA PFMS-ITD, Room No- 404, B-Wing, 4th floor PFMS office, Shivaji Stadium Annexe, Connaught Place New Delhi-01

Dated 17/08/2016

Office Memorandum

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Subject: Opening of Bank Accounts by Pay and Accounts Offices in Reserve Bank of India for collection of revenue under Non Tax Revenue Portal (NTRP) and for arranging e-payments exceeding Rs.100 crore under Inter Accountal Adjustment Advice (IAAA).

Reference is invited to this office O.M. of even no. 1281-1337 dated 09/08/2016 and no. 1358-1410 dated 17th August 2016 on the above mentioned subject.

It has been further clarified by Reserve Bank of India that two accounts have to be opened in RBI one for receipts under NTRP and one for e-payments through IAAA. All the PAOs of Civil Ministries/Departments are requested to address the Account Opening requests to The Regional Director, Reserve Bank of India, Banking Department, Mumbai Office, Main Building, Shaheed Bhagat Singh Road, Fort, Mumbai-400001 separately for receipts under NTRP and one for e-payments through IAAA.

Pr CCAs/CCAs/CAs/Dy CAs of all the Ministries/Departments are therefore requested to bring this to the notice of all the PAOs under their control immediately.


(T. P. Ghosh)

Jt. Controller General of Accounts

To

1. All the Pr CCAs/CCAs/CAs/Dy CA's of Ministries/Departments with independent charge for necessary action.
2. Joint CGA, PFMS-ITD, Room No- 404, B-Wing, 4th floor PFMS office, Shivaji Stadium Annexe, Connaught Place New Delhi-110001.
3. Pr. Chief General Manager, Department of Government and Bank Accounts (DGBA), Reserve Bank of India, Byculla, Opp. Mumbai Central Railway Station, Mumbai-400008.
4. Chief General Manager, Central Accounts Section, Reserve Bank of India, Addl. Office Building, East High Court Road, Nagpur-440001.
5. The Regional Director, Reserve Bank of India, Banking Department, Mumbai Office, Main Building, Shaheed Bhagat Singh Road, Fort, Mumbai-400001.

LE-The S.O. (ITD) with the request to upload this O.M. on CGA's website.

Dated -

To

The Regional Director
Reserve Bank of India
Banking Department
Mumbai Office, Main Building,
Shaheed Bhagat Singh Road
Fort, Mumbai-400001

Sub: To open e-FPB A/c for NTRP (Non-Tax Receipt Portal) NEFT/RTGS receipts and for payments under IAAA (Inter Accountal Adjustment Account).

Sir

- 1 As per the initiative of O/o the Controller General of Accounts (CGA) Ministry of Finance Govt. of India one stop service to depositors of fee/use charges for services, contribution, fines etc. into the Government Accounts through e-Portal has been provided. For this there is need to open an account to make receipts via NEFT and RTGS mode for various Ministries and Departments of Government of India and also for e-payments through the mode of IAAA for payments exceeding Rs. 100 crore.
- 2 In this regard to enable this facility, the e-FPB A/c may be opened for the PAO and the e-FPB account number and IFSC intimated urgently.
- 3 The details of PAO, are as under:-

PAO Code

PAO Name :

Controller Name

and code

Yours Faithfully

Copy to

- 1 Joint CGA PFMS-ITD, Room No- 404, B-Wing, 4th floor PFMS office, Shivaji Stadium Annexe, Connaught Place New Delhi-01.
- 2 Chief General Manager, Central Accounts Section Reserve Bank of India, Addl. Office Building, East High Court Road, Nagpur-440001