

F. No. ARC-18001/2/2021-TA-CGA/97

भारत सरकार

वित्त मंत्रालय, व्यय विभाग

महालेखा नियंत्रक कार्यालय

ए.आर.सी. अनुभाग

महालेखा नियंत्रक भवन

ई-ब्लॉक, जी.पी.ओ. कॉम्प्लेक्स, आई.एन.ए.

नई दिल्ली - 110023

Email: piyush.garg33@gov.in, Phone: 011-24665647

Dated: 28/09/2026

Subject: Implementation of Uniform Format of Accounts for Central Autonomous Bodies.

The Committee of Experts on Uniform Format of Accounts for Central Autonomous Bodies (ABs) was constituted on 12th May, 1999 to work out a format prescribing standard norms of accounts for all central autonomous organisations/institutes to bring similarity and transparency in presentation of their accounts. The committee submitted its report in November, 2000 and Uniform Formats of Accounts were issued on the advice of the Comptroller and Auditor General (C&AG) of India which were applicable to ABs not governed by separate Act of Parliament. The copy of report was sent to Ministries/Departments vide this office D.O. letter dated 03.01.2002 (copy enclosed) for its implementation.

Further, the issue of Uniform Format of Accounts of ABs was again reviewed by O/o C&AG and it was also made applicable to ABs which were exempted earlier. Subsequently, this office vide OM dated 23.07.2006 (copy enclosed) had requested all Ministries/Departments to initiate action to implement the aforesaid decision by issuing suitable instructions to the Autonomous bodies concerned.

However, the status of implementation of Uniform Format of Accounts to all Central ABs is still not known. It is, therefore, requested that the status of implementation of Uniform Format of Accounts may kindly be provided to this office in the prescribed format (attached as Annexure-1) latest by 09.10.2026.

This issues with approval of the Competent Authority.



(संचिता शुक्ला)

(Sanchita Shukla)

संयुक्त महालेखानियंत्रक

Jt. Controller General of Accounts

To,

All Pr.CCAs/CCAs/CAs.

Name of the Ministry/Department

S.No.	Name of Autonomous Body	Status of Implementation of Uniform Format of Accounts of Central Autonomous Bodies



U. K. MAITRA

Joint Controller General of Accounts

206 53-A
भारत सरकार
महा लेखा नियन्त्रक
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लोकनायक भवन, नई दिल्ली-110003
GOVERNMENT OF INDIA
OFFICE OF CONTROLLER GENERAL OF ACCOUNTS
MINISTRY OF FINANCE, DEPARTMENT OF EXPENDITURE
LOK NAYAK BHAVAN, NEW DELHI-110003
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D.O CDN/MF-CGA/98-99/Pt.File / 627

Dated: 3.1.2002

Dear

Sir,

The Parliamentary Committee on papers recommended in its 60th Report that a Committee of Experts may be set up to work out a **Common Format of Accounts** for all central autonomous organizations/institutions with a view to bring uniformity and transparency in their accounts. Accordingly, a Committee of Experts was set up in May 1999 under the chairmanship of Controller General of Accounts, comprising of representatives of (i) Institute of Chartered Accountants, (ii) Institute of Cost & Works Accountants, (iii) Advisor (Cost) of Department of Expenditure, and (iv) Indian Banks Association. The Committee of Experts submitted its report on 2nd February 2001, which has since been examined in consultation with Comptroller & Auditor General of India. While approving the Common Format of Accounts for autonomous organizations, C.A.G has desired that in respect of autonomous bodies, which are governed by a separate Act of Parliament (where C&AG is the sole auditor), format of accounts already prescribed may continue unchanged. The new format of accounts would, therefore, be applicable to autonomous bodies, which are NOT governed by separate Act of Parliament. For this purpose, a copy of the report of the Committee of Experts along with common format of accounts is enclosed for issuing suitable directions to the concerned central autonomous bodies of your Department.

With regards,

Yours sincerely,

U.K. Maitra
(U.K. Maitra)

Shri S. S. Sharma
Secretary,
Department of Youth Affairs & Sports,
Shastri Bhavan,
New Delhi - 110 011.

(88) (49)
F.No.10(1)/Misc./2005/TA/450-490
Office of the Controller General of accounts
Ministry of Finance
Department of Expenditure
Lok Nayak Bhawan, New Delhi.

Dated: 23-7-2006

OFFICE MEMORANDUM

Sub: Common format of Accounts for Central Autonomous organizations/institutions.

A common format of accounts to be used by the Central autonomous bodies prescribed by the committee of Experts was sent to all ministries/departments for issuing suitable direction to the autonomous bodies under their control vide Shri U.K.Maitra, the then Joint Controller General of Accounts' DO No.CDN/MF-CGA/98-99/Pt. File/576-627 dated 3-1-2002.

2. The office of the Comptroller & Auditor General of India while accepting this "common format" had earlier clarified that in the case of autonomous bodies governed by separate Acts (and where the C&AG is also the sole auditor), the format of accounts earlier approved by them would remain unchanged. The "common format" of accounts was, thus, made applicable to all autonomous bodies, which were not governed by separate Acts of Parliament.

3. The issue of common format of accounts was reviewed again by the office of the C&AG and they have expressed the view that several shortcomings in the accounting formats of these Central autonomous bodies would be overcome by adopting the uniform (common) format of accounts. Ministries/Departments were requested to examine the feasibility of implementing the abovesaid proposal of Comptroller & Auditor General of India and also offer their comments vide this office OM No.10(1)/Misc./2005/TA/606 dated 31-8-2005. Since no Ministries/Department has expressed any difficulties/reservations regarding the feasibility of its implementation in the autonomous bodies governed by separate Acts of Parliament, it has since been decided, in the interest of transparency and comparability, that the common format of accounts of autonomous organizations prescribed by the Committee of Experts and forwarded vide DO dated 3-1-2002 would also be applicable to such Central autonomous bodies which were exempted earlier.

4. All Ministries/Departments are requested to initiate necessary action to implement the aforesaid decision by issuing suitable instructions to the Autonomous bodies concerned.

Wame
(N.M. Jha)
Dy. Controller General of Accounts

To

FAs of all ministries/departments