

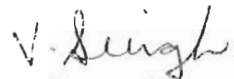
F.No. 1(8)/TA/2010 /170
Government of India
Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts
Mahalekha Niyantarak Bhawan
GPO Complex, E-Block, INA, New Delhi-110023

Date: 11-05-2018.

OFFICE MEMORANDUM

Subject: - Procedure of payment of grants-in-aid/loans by Central Government to Union Territory of NCT, Delhi

In partial modification of this office OM No. 1(8)(1)/TA/2010/31 dated 31-01-2011 (Copy enclosed) regarding procedure of payment of grants-in-aid/loans by Central Government to the Government of NCT Delhi, all Ministries/ Departments are requested to release the funds under Grants-in-Aid/ Loans to Government of NCT Delhi through Inter-Governmental Advice to RBI, CAS, Nagpur into the "Govt. of NCT Delhi's IGA Account No. 10599501001 (UDCH Code 750)" and eliminate the use of 'C' Category Cheques for this purpose.


(Vijay Kumar Singh)
Joint Controller General of Accounts

To

1. All Ministries/ Departments
2. All Pr. CCAs/ CCAs/ CAs
3. Joint CGA (ITD) with the request to enable IG Advice mode in PFMS for payment to GNCT, Delhi
4. Joint CGA (PFMS)
5. Controller of Accounts, GNCT, Delhi w.r.to his office letter No. 4(10)/2017/T-1/Pr.AG/52-55 dated 08-01-2018.

6. Sr. AO (ITD) for uploading on the website of CUA.

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F.No.1(8)/TA/2010 / 71
 Ministry of Finance
 Department of Expenditure
 Controller General of Accounts
 Lok Nayak Bhawan, Khan Market
 New Delhi-110 003

Dated: 31.01.2011.

OFFICE MEMORANDUM

Subject: Procedure of Payment of grants-in-aid/loans by Central Government to the Union Territories-without Legislature.

It has been observed by this Office that the Pr.Accounts Offices/Pay and Accounts Offices of different Ministries/Departments are adopting different procedures while making payment of grants-in-aid/Loans to Union Territories(UTs) and they are not following the codal provisions stipulated in 'Chapter 8-Procedure for Inter-Governmental and Inter-Departmental Adjustments' of Civil Accounts Manual. This creates difficulties for the Central Plan Scheme Monitoring System of this Office to incorporate various modes of payment for generation of ID in the e-lekha software. The procedures relating to Payment of grants-in-aid/loans by Central Government to the Union Territories are reiterated in summarized form and given below so that the prescribed procedures are strictly complied with by all Ministries/Departments:-

Sl.No.	Categories of UTs	Mode of payment prescribed in CAM
# UTs with legislature		
1.	Whose cash balances have been separated from that of the Union Government and separate cash balances are maintained by RBI,CAS, Nagpur. (Puducherry)	Issue of Inter-Governmental Advices to RBI(CAS),Nagpur (Para 8.21.1 read with Para 8.18.1 of Civil Accounts Manual)
2.	Where no separate balances with RBI (Delhi)	Cheques/DDs drawn in favour of PAO/Director of Accounts of UT irrespective of the amount of cheque (Para 8.21.1 to 8.21.3 of Civil Accounts Manual)
## UTs without legislature:		
3.	Where accounts have been separated from Audit. (Andaman & Nicobar Islands, Lakshadweep and Daman & Diu)	By issue of Direct booking of expenditure against the final heads of account by PAOs of UTs on the basis of letter of authorization issued by Central Ministries/Departments. (Para 8.22.2 read with Para 8.5 of Civil Accounts Manual)
4.	Where accounts have not been separated from Audit (Chandigarh, Dadra & Nagar Haveli)	On the basis of administrative approval received from Ministry, the concerned AG will classify the transactions as debit to the Major Head "8658-Suspense A/c-PAO Suspense-Transactions adjustable by the" and claim reimbursement

		from PAO of the Central Ministry/Department concerned and clear the suspense head on realization of the cheque. (Para 8.22.1 of Civil Accounts Manual)
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- # Payments of grants-in-aid/Loan are released only to Union Territory Governments (UTs with Legislature) through the Major Head 3602/7602 as the case may be.
- # # Government of India does not give any grants-in-aid/loan to UT Administration without Legislature. Instead, Budget provision is made by the Ministries/Departments under the relevant functional Major Heads of accounts in the Revenue and Capital Section of Demands for Grants.

H.K. Srivastav
31/1/2011

(H.K. Srivastav)

By, Controller General of Accounts

Tele Fax: 24641731

To

All Ministries/Departments.

All Pr.CCAs/CCAs/CAs.