

(For Departmental Circulation only)



## **INDUCTION MATERIAL**

**(Compiled by Coordination Section as on July 2021)**

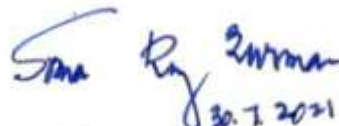
**CONTROLLER GENERAL OF ACCOUNTS  
DEPARTMENT OF EXPENDITURE  
MINISTRY OF FINANCE  
MAHALEKHA NIYANTRAK BHAWAN  
E-BLOCK, INA, NEW DELHI**

## Foreword

The revised edition of the Induction Material elaborating in detail the status of distribution of work and functions being handled by the various verticals/divisions/sections of the O/o the Controller General of Accounts, was published on 31.12.2020. With the issue of the DoE Order dated 5<sup>th</sup> April 2021 relating to the setting up of a dedicated PFMS Division in this office, some changes have been necessitated in the organisation/functions/nomenclature of the verticals/ divisions/ sections. This updated edition is intended to capture these and bring the Induction Material in line with the present status of distribution of work and detailed functions being handled by the verticals/ divisions/sections in this office. It is my pleasure to release this revised edition.

2. Consequent upon the departmentalization of accounts in 1976 O/o Controller General of Accounts was set up under the Department of Expenditure, Ministry of Finance. The Controller General of Accounts (CGA) is the apex accounting authority of the Government of India and is responsible for establishing a technically sound Management Accounting System. In the process of leveraging Information Technology for enhancing the efficient service delivery and robust public financial management of the country CGA office has pioneered accounting software packages and networking capabilities. The O/o CGA has been working on a web based portal PFMS (Public Financial Management System) which has different modules on budget management, payments, accounting, fiscal reporting to facilitate different activities of Public Financial Management and setting up a Management Information System for more effective financial management in GoI.

3. The Induction Material will be useful to field offices especially for the new entrants as well as other Government agencies. It will help the reader to identify the concerned section in the CGA office dealing with a specific area of work. Suggestions for improving the content or presentation of the material are welcome.



**(Soma Roy Burman)**

Controller General of Accounts

Dated: 29th July 2021

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## LIST OF CONTROLLER GENERAL OF ACCOUNTS

Sl.No	Name	Tenure	
		From	To
1	Shri C.S.Swaminathan	05.11.1976	30.06.1977
2	Shri K. Lalit	01.09.1977	31.12.1984
3	Smt. Girija Eswaran	06.02.1985	31.07.1988
4	Shri S.R.Singh	28.10.1988	30.11.1989
5	Shri P.V.Desai	17.01.1990	13.11.1992
6	Shri Ravi Kathpalia	04.05.1993	31.08.1995
7	Shri G.C.Iyer	14.09.1995	10.03.1996
8	Smt. Mira Saxena	28.08.1996	28.02.1997
9	Smt. Nirmala Dhume	14.05.1997	09.04.1999
10	Shri A.M.Sehgal	16.07.1999	31.12.2001
11	Smt Usha Sahajapal	01.01.2002	31.01.2003
12	Smt Aruna Makhan	18.02.2003	31.03.2004
1.3	Shri K.B.S.Chopra	13.04.2004	30.06.2004
14	Shri H. Prabhakar Rao	17.09.2004	31.01.2006
15	Shri S.W.Oak	01.02.2006	31.03.2007
16	Shri V.N.Kaila	01.04.2007	31.03.2009
17	Shri C. R. Sundaramurti	04.04.2009	30.06.2012
18	Shri Jawahar Thakur	01.07.2012	13.05.2015
19	Shri M. J. Joseph	14.05.2015	31.12.2016
20	Smt. Archana Nigam	01.01.2017	30.04.2017
21	Shri Anthony Lianzuala	01.05.2017	31.07.2019
22	Shri Girraj Prasad Gupta	01.08.2019	31.08.2019
23	Shri J.P.S.Chawla	01.09.2019	30.11.2019
24	Smt. Soma Roy Burman	01.12.2019	

## **Mandate**

According to the Article 150 of the Constitution of India the accounts of the Union and the States shall be kept in such form as the President may on the advice of Comptroller & Auditor General of India prescribe. This function of the President has been allocated to Controller General of India in terms of Article 77(3) of Constitution of India.

This statutory mandate as incorporated in the Government of India (Allocation of Business) Rules, 1961 that brings out the duties and responsibilities of CGA which includes the following:

- (a) general principles of Government accounting relating to Union or State Governments and form of accounts, and framing or revision of rules and manuals relating thereto;
- (b) reconciliation of cash balance of Union Government with Reserve Bank in general and, in particular, of Reserve Deposits pertaining to Civil Ministries or Departments;
- (c) overseeing the maintenance of adequate standards of accounting by Central Civil Accounts Offices;
- (d) consolidation of monthly accounts, preparation of review of trends of revenue realization and significant features of expenditure etc and preparation of annual accounts (including Summary, Civil Appropriation Accounts) showing under the respective heads, the annual receipts and disbursements for the purpose of the Union Government;
- (e) administration of Central Treasury Rules and Central Government Account (Receipt and Payment Rules 1983);
- (f) coordination and assistance in the introduction of management accounting system in Civil Ministries or Departments;
- (g) cadre management of Group 'A' (Indian Civil Accounts Service) and Group 'B' Officers of the Central Civil Accounts Offices;
- (h) matters relating to the Central Civil Accounts staff belonging to Group 'C'
- (i) disbursement of Pension through Public Sector Banks (PSBs) in respect of Central Civil Pensioners, Freedom Fighters, High Court Judges, Ex-M.P.s and Ex-Presidents.

## **Vision & Mission of the Indian Civil Accounts Organisation**

### **Vision**

As a professional accounting organization, our vision is to strengthen governance through excellence in public financial management.

### **Mission**

- Administer an effective, credible and responsive system for budgeting, payment and accounting
- Provide a world class robust government-wide integrated financial information system
- Develop new paradigms of internal audit for improved transparency and accountability
- Leverage Information and Communication technology to achieve intended goals
- Promote professional integrity through a dedicated workforce committed to service ethos.



## Organisational Structure

Indian Civil Accounts Service is headed by the Controller General of Accounts (CGA) in the Department of Expenditure, Ministry of Finance. The Controller General of Accounts (CGA) is the Principal Accounting Advisor to the Government of India on accounting matters and is responsible for establishing and maintaining a sound and efficient accounting and financial reporting system. The CGA is assisted by officers of the Indian Civil Accounts Service (ICAS) who have expertise in different aspects of accounting, budgeting and public financial management. The ICAS currently, has a sanctioned strength of 241 officers, supported by around 10700 employees professionally qualified in government accounting. As per the departmentalized accounting arrangements, operational responsibility for accounting, reporting and internal audit functions in Civil Ministries is discharged by officers of the ICAS. Each Ministry is headed by either a Principal Chief Controller of Accounts (Pr.CCA)/Chief Controller of Accounts (CCA) or a Controller of Accounts (CA) as the case may be, under the overall supervision of CGA. The Pr. CCAs / CCAs / CAs assist the Secretary of the Ministry who is the Chief Accounting Authority of the Ministry. They discharge their duties and responsibilities through the Principal Accounts Office (Pr.AO) at headquarters and Pay & Accounts Offices (PAOs) at the field level. There are currently 549 PAOs located at various stations across the country.

The O/o CGA is restructured into three verticals namely **‘Human Resource & Oversight’, ‘Accounts & Financial Reporting’ and ‘Systems Group’** consequent upon the recommendations of the Expenditure Finance Committee ( EFC) meeting held on 29.07.2019, PFMS has been made as a regular function of the CGA. Subsequently, vide this office O.M. No. CDN/MF.CGA/Ind.(Pt.)/195(Vol.I)/123-129 dated 12<sup>th</sup> April, 2021 the **‘System Group’ Vertical is renamed as PFMS Division**. Each vertical headed by an Addl. CGA who is assisted by Jt.CGAs/Dy.CGAs/ACGAs. There are number of Sections at the lowest unit of functions under each vertical. INGAF and five Regional Training Centres (RTCs) under INGAF are tasked with training of the CGA office.CPAO also report to CGA through Addl. CGA (A & FR).

## **Controller General of Accounts (HQ)**

Maha Lekha Niyantrak Bhawan  
E-Block, GPAO Complex, INA  
New Delhi

<b>Vertical</b>	<b>Human Resource &amp; Oversight (HR&amp;O)</b>	<b>Accounts &amp; Financial Reporting ( A&amp;FR)</b>
Name	Smt. Sonali Singh	Sh. M Sridharan
Designation	Addl.CGA	Addl. CGA
Ph. No.	24621570	24690146
Intercom	504, 304 (PS)	507, 307(PS)
Fax	24644337	24621780
R.No.	402	405

## **Human Resource & Oversight (HR&O) vertical**

### **Administration & Establishment**

The Administration & Establishment sections of O/o CGA deals with the overall housekeeping including posting of all cadre of officers/staff ,all Pay and Allowances and personal claims and Payment of bills and accounting thereof of CGA HQ.

#### **Brief functions of the section:-**

1. Posting and transfer of officials posted in the CGA HQ and PFMS.
2. Distribution of work amongst Gr. A Officers in CGA HQ
3. Reimbursement of training charges of ICAS (P) to INGAF and NIFM.
4. Deployment of personal staff with Senior Officers.
5. Reports and returns called for by the Ministry on various subjects
6. Preparation of Identity cards of all the officers and staff.
7. Organising meetings, conferences and events like Civil Accounts Day, workshops etc.
8. Allotment of residential flats to ICAS Officers.
9. Maintenance of residential flats of ICAS Officers at Shipra Suncity, Ghaziabad.
10. Arrangement of hiring of vehicles for official purpose.
11. Arrangement of meetings / examination.
12. Procurement of Stores and supply of stationery for all sections for their official use.
13. Procurement of liveries.
14. Printing of stationery and other miscellaneous items.
15. Maintenance of furniture in the office
16. Purchase of computers / ACs and other equipments and their maintenance.
17. Maintenance of Intercom system and telephones.
18. Setting up of Uphaar Sangrahalaya (Toshakhana) in O/o CGA, Deptt. of Expenditure, M/o Finance for Central Government Functionaries receiving gifts from domestic/unknown resources.
19. RTI matters related to Administration section.

#### **( Maha Lekha Niyantak Bhawan)**

Desg.	AAOs	Sr.AO	ACGA	Jt. CGA
Name	Sh. Manoj Kumar Sh. B.K. Prajapati	Sh. Anil Amar Singh	Sh. Narinder Pal Singh.	Sh. Praveen Nandwana
Tel.No.	24627678	24621268	24665527 24641998	24665505 24690500
Int.Com	339/340	338	527	505
R. No.	203	203	206	406
Fax.	-	-	24619006	24651591

## **Cash Section**

### **Brief Functions of the Section:-**

1. Maintenance of Service Book, Leave Accounts of all Officers/staff
2. Preparation of Salary Bills in respect of all Officers and Staff members
3. Maintenance of Pay Bills Registers, Cash Book, reconciliation of Expenditure
4. Processing and payment of Salaries, DA Arrears and all other payments personal claims i.e. Medical, LTC, Tuition Fee, OTA Bills etc.,
5. Booking of Domestic/Foreign Air Tickets for senior officers, preparation & payment of Foreign/Domestic T.A. Bills of officers and staff.
6. Receipt of Money on behalf of GOI and its deposit in the Bank through Challans
7. Preparation and finalization of pension cases through BHAVISHYA on the retirement of officers and staff of CGA office. Preparation of bills of retirement benefits
8. Revision of Pension cases on the basis of Pay Commission report
9. Encashment of cheques drawn in favour of DDO. Disbursement of Salary/cheques and other claims to officers and staff of CGA Office
10. Processing of Pay fixation cases of Officers and staff members on promotion, on grant of MACP, revision of scales and on the basis of Pay Commission report and payment thereof of Arrears
11. Processing & payment of GPF Advances, Withdrawals, Final Withdrawals, Transfer of GPF balances, Calculation of Interest & preparation Annual GPF Statements
12. Calculations of Income Tax and filing of Quarterly/Annual Income Tax Returns in Form 24 and Form 26(Tax from Contractors) with Income Tax Department.
13. Payment of Long Term/Short Term Advances, monitoring of its' repayment and calculation & recovery of Interest on the Advances
14. Preparation of Budget Estimates, Revised Estimates and Final Estimates and monitoring of Expenditure on various Heads of Accounts.
15. Attending to the cases related to the pension through CPENGRAMS departmental Portal
16. Allocation of Budget and LoC to Government Link Cell, Nagpur

**CGA ( Maha Lekha Niyantrak Bhawan)**

<b>Designa tion</b>	<b>AAOs</b>	<b>Sr.AO/AO</b>	<b>ACGA</b>	<b>Jt.CGA</b>
Name	Sh. Manoj Kumar Jain	Sh. R Prabhakar	Sh. Narinder Pal Singh	Sh. Praveen Nandwana
Ph. No	24665341	24665337	24665527	24665505 24690500
Int.Com	341	337	527	505
R. No.	203-204	203-204	206	406
Fax	24616507	24616507	24619006	24651591

## Pay and Accounts Office

### Brief Functions/Duties of Pay & Accounts Office

- 1 Pre Check and Payment of Bills submitted by DDO, CGA.
- 2 Settlement of Inward Claims.
- 3 Receiving of valuables and maintaining Valuables Register.
- 4 Receiving and deposit of Foreign Service Contributions
- 5 Filing of TDS Return in 24G form.
- 6 Updating of Pension cases on 'Bhavishya'.
- 7 Transfer of GPF balances
- 8 Preparation of Receipt budget
- 9 Maintenance or records and monitoring of Suspense Account balances
- 10 Presentation of cheques received on account of GPF etc. through valuables
- 11 Processing and payment of Pension & Other retirement benefits, preparation of PPO.
- 12 Reconciliation of Expenditure and Receipts with DDO
- 13 All works prescribed for Pay & Accounts Office in Merged DDO Scheme and compilation of monthly accounts of Office of CGA and its submission to CCA, Ministry of Finance.

### PAO(CGA-Maha Lekha Niyantrak Bhawan)

Designation	AAOs	Sr.AO/AO	ACGA	Jt.CGA
Name	Sh. Narottam Sharma	Sh. R Prabhakar	Sh. Narinder Pal Singh	Sh. Praveen Nandwana
Ph. No	24665342	24665337	24665527 24641998	24665505 24690500
Intercom	342	337	527	505
R. No.	203-204	203-204	206	406
Fax	24616507	24616507	24619006	24651591

## **HR-I Section**

### **Brief functions of the Section:-**

HR-I section looks after the Cadre Management of Group 'A' Officers of the Indian Civil Accounts Service (ICAS) which includes:

1. Appointment of Group "A" Officers allocated to Indian Civil Accounts Service (ICAS) by Union Public Service Commission on the basis of Civil Service Examination.
2. Confirmation of officers in JTS (i.e. grade of entry in Government Service) and promotions at different levels (Apex/HAG+/HAG/SAG/NFSG/JAG/STS) from time to time.
3. Empanelment of ICAS Officers for Central Deputation, other Deputations (within India & abroad) / Foreign assignment to UN/IMF/World Bank etc.
4. Nomination of officers for trainings (within India / abroad).
5. Cadre Review of ICAS (Group "A")
6. Amendments / Modifications of Recruitment Rules of ICAS.
7. Immovable Property Returns (IPR) of the Group "A" officers.
8. Parliament Questions and providing of information under Right to Information Act-2005.
9. Preparation of Civil List.
10. Cases of intimation under CCS (Conduct) Rules 1964.
11. Inter-ministry Posting and Transfer of ICAS Officers as per transfer policy.
12. Up-gradation of ICAS Officers under Non Functional Up-gradation (NFU) at different Levels (HAG/SAG).
13. Threshold Analysis in respect of ICAS (Group "A").
14. Induction of Sr.AOs into ICAS (Group "A").
15. Annual Performance Appraisal Report (APAR) in respect of ICAS Officers through "SPARROW" and maintenance of Dossiers.
16. Submission of various Reports & Returns.
17. Cases related to Cadre Clearances to ICAS officers posted in different Ministries / Departments.
18. Service matters of ICAS Officers like technical resignations, Voluntary retirement cases & Cases under FR56 (j).
19. Convening of Civil Services Board meeting.
20. To provide information under RTI Act.

<b>Desgn.</b>	<b>AAOs</b>	<b>Sr.AO</b>	<b>Jt.CGA</b>
Name	Sh. Arvind Kumar Bahukhandi  Sh. Tapas Kumar Panja  Sh. H K Koul	Sh. Vipen Kumar	Ms. Suman Bala
Tel. No	24645814	24645814	24645993
Intercom	332/336/455	329	508
R. No.	202	202	407
Fax	24665331	24665331	24610173



## **HR-II Section**

### **Brief functions of this Section:-**

The brief functions of the Section are as under:-

1. Promotion of Pay and Accounts Officer to the post of Sr. Accounts Officer.
2. Inter-ministry transfers of Sr. Accounts Officers.
3. Maintenance/Updation of Gradation Lists of Sr. Accounts Officers.
4. Maintenance of ACRs/APARs of Sr. Accounts Officers.
5. Framing of Recruitment Rules of Sr. Accounts Officers in consultation with Department of Expenditure (DoE) /Department of Personnel & Training
6. Framing/Implementation of transfer policy.
7. Forwarding of applications of Sr. Accounts Officer for various posts on deputation basis.
8. Maintenance of rosters of Sr. Accounts Officer.
9. Issue of 'NOC' for Encadrement of ex-cadre posts into CCAS cadre.
10. Coordinating with field offices on the matters related to seniority, transfers, promotions etc. in respect of Sr.AOs.
11. To plan and nominate Sr.AOs for Induction/Mid-career/long term training programme at NIFM and INGAF.
12. To provide information under RTI Act.
13. Grievance Redressal related to service matters in respect of Sr.AOs.

<b>Desgn.</b>	<b>AAOs</b>	<b>Sr.AO</b>	<b>Jt.CGA</b>
Name	Sh. S.B. Dwivedi	Sh. Kulbir Singh	Ms. Suman Bala
Tel. No	24626639	24665357	24645993
Intercom	361, 362, 363	357	508
R. No.	210	210	407
Fax	24626639	24665357	24610173

### **HR-III Section**

#### **The brief functions of the Section are as under:-**

1. Convening of DPCs for promotion of AAOs & PAOs.
2. Promotion of AAO(C) Examinations passed officials to the post of Asstt. Accounts Officer and Asstt. Accounts Officer to the post of Pay & Accounts Officer.
3. Inter-ministry transfers of Asstt. Accounts Officers and Pay & Accounts Officers.
4. Maintenance/Updation of Gradation Lists of Asstt. Accounts Officers and Pay & Accounts Officers.
5. Maintenance of ACRs/APARs of Asstt. Accounts Officer and Pay & Accounts Officer.
6. Framing of Recruitment Rules for Asstt. Accounts Officer and Pay & Accounts Officer in consultation with DoE/DoPT.
7. Framing/Implementation of transfer policy.
8. Forwarding of applications of Asstt. Accounts Officer and Pay & Accounts Officer for various posts on deputation basis.
9. Processing cases of Adhoc promotion to the grade of Asstt. Accounts Officer received from field offices.
10. Maintenance of rosters of Asstt. Accounts Officer and Pay & Accounts Officer.
11. Issue of 'NOC' for Encadrement of ex-cadre posts into CCAS cadre.
12. Coordinating with field offices on the matters related to seniority, transfers, promotions etc. in r/o AAOs & PAOs.
13. To plan and nominate AAOs & PAOs for Induction/Mid-career/long term training programme at NIFM and INGAF.
14. To provide information under RTI Act.
15. Grievance Redressal related to service matters in r/o Gr. B officers.

Desgn.	AAOs	Sr.AO	Jt.CGA
Name	Ms. Rashmi Chaudhary Sh. R.K. Sinha	Sh.Madhukar Sharma	Sh.Praveen Nandwana
Tel. No	24626639	24665357	011-24665505
Intercom	361, 362, 363	357	505
R. No.	210	210	406
Fax	24626639	24665357	011-24651591

### **HR-IV Section**

#### **Brief functions of the Section:-**

1. Promotion of Staff Car Drivers, MTS as LDC, LDCs as Accountants, Accountants as Sr. Accountants on seniority basis/departmental examination quota.
2. Holding of DPC for promotion of Stenographers/PS/Sr.PS and Transfer/postings of Stenographers/PS/Sr.PS.
3. Dealing with cases of Group 'C' and Group 'B' (Non-Gazetted) employees regarding their transfer, promotion, seniority etc.
4. Compilation of Data received from field offices regarding direct recruitment vacancies in Gr. 'C' posts.
5. Coordinating with SSC to fill up the vacancies of Group 'C' posts of CCAS and Distribution of dossiers of newly recruited LDCs/Acctts./Steno etc. received from SSC to field offices.
6. Processing of cases received from field offices for Absorption of deputationists in the grade of Accountant.
7. To plan and nominate Group 'C' and Group 'B' (Non-Gazetted) employees for Induction/Mid-career trainings.
8. Preparation and maintenance of Gradation Lists of Sr.PS/PS/Stenographers Grade I and III.
9. Dealing with matters relating to Pay Commissions.
10. Dealing with matters related to staff Associations/Departmental Council.
11. Holding of Screening Committee meetings for grant of financial upgradation under MACPS to AAOs/PS/Sr.PS.
12. Framing of Recruitment Rules of MTS/LDC/Accountants/Staff Car Drivers/DEOs/ Stenographers/PS/Sr.PS in consultation with DoE/DoPT.
13. Providing information under RTI Act.
14. Grievance Redressal related to service matters in r/o Gr. C officers

<b>Designation</b>	<b>AAOs</b>	<b>Sr.AO</b>	<b>Jt.CGA</b>
Name	Sh. Manoj Kumar Sharma  Sh. Vijay Kumar	Sh. Chandra Kumar Salwan	Sh. Praveen Nandwana
Tel. No	24626639	24665356	24665505/  24690500
Intercom	358, 359	356	505
R. No.	210	210	406
Fax	24626639	24665356	24651591

## **Co-ordination Section**

### **Brief functions of the Section:-**

1. Processing and submitting replies to Parliament Questions, Standing Committee Material, fulfillment of Parliament Assurances and allied matters relating to Parliamentary matters pertaining to O/o Controller General of Accounts;
2. Consolidation and submission of material for "A Reference Annual" published by the Ministry of Information and Broadcasting;
3. Nodal agency for all the Sections and Divisions of O/o CGA for processing and submitting of replies to Applications / Appeals received under Right to Information Act - 2005 pertaining to O/o Controller General of Accounts;
4. Consolidation / submitting of material for Annual Report pertaining to O/o Controller General of Accounts;
5. Consolidation / submission of material pertaining to O/o Controller General of Accounts for Finance Minister's and President's speech in Parliament;
6. Preparation / furnishing of various returns and periodical returns pertaining to O/o Controller General of Accounts;
7. Monitoring of complaints on the settlement of GPF / CPF cases received from subscribers, etc;
8. Redressal of grievances' of Central Government pensioners regarding delay in finalization / authorization of their pension with their nodal agencies;
9. Monitoring of MIS report and monthly D.O submitted electronically by Pr. CCAs/CCAs/CAs;
10. All matters requiring collection of information relating to subject not being handled by other sections of the CGA office, from other civil, non-civil Ministries/Departments, State Governments other Accounting Organisations, Government and Non-Government bodies, Professional Institutions/Associations etc. and consolidation thereof;
11. Organising Meetings, Seminars, Conferences, Workshops in the CGA office;
12. Updation of Induction Material of office of Controller General of Accounts

<b>Design.</b>	<b>AAO</b>	<b>Sr. AO</b>	<b>Dy. CGA</b>	<b>Jt.CGA</b>
Name	Sh. Subir Roy  Sh.Kailash Prasad Yadav	Sh. Avinash Koli	Smt Nimisha Jha	Sh. Praveen Nandwana
Ph/Fax	24665397 24665390 24616647(fax)	24665396	24665522	24665505/  24690500
Intercom	397/390	396	524	505
R.No.	103	103	205B	406

## **Vigilance Cell**

### **Brief functions of this Section:-**

1. Examination of complaints received from various sources like CVC, PMO, M/o Finance, apart from complaints directly received from individuals.
2. Investigation or cause an investigation to be made in to the allegations forwarded by Central Vigilance Commission (CVC) /Central Bureau of Investigation (CBI).
3. Scrutiny of (a) internal audit Reports (b) Statutory Auditor's report (c) CAG Audit report.
4. Processing the PE Report for obtaining the orders of the competent authority about further course of action to be taken and also obtaining CVC's advice.
5. Preparation of charge sheet, statement of imputations, list of witnesses and documents relied upon.
6. Timely appointment of inquiring authorities/presenting officers.
7. Timely Processing of vigilance clearances of group 'A' officers and other officers posted in O/o CGA.
8. Timely submission of various Vigilance Reports>Returns to DoE/CVC etc.
9. As a preventive vigilance measure, study of existing procedures and practices prevalent in the organization, with a view to identify the procedures or practices which leave a scope for corruption and require modification.
10. Identification of areas in the organization including sensitive posts which are prone to corruption and to ensure that officers/officials with proven integrity only are posted in those areas.
11. Organization & observance of Vigilance awareness week as per directions of CVC.
12. Reviewing / monitoring disciplinary/criminal/complaint cases of Group B officers with DoE on monthly basis.
13. Attending all the meetings conducted by CVC as well as CVO, DoE, M/o Finance.
14. Review of the existing arrangements for vigilance work as well as the posted strength in the section, from time to time to assess whether they are adequate, to ensure expeditious and effective disposal of vigilance work.

<b>Designation</b>	<b>AAOs</b>	<b>Sr.AOs</b>	<b>Jt.CGA</b>
Name	Sh.Vikram  Sh. Sunil Kumar  Sh.S.Baburaj  Sh.Jagjit Kumar Luthra Sh. Gopal	Sh.Sudhir Chopra  Sh.A. Subbiah  Sh. A P Dubey	Ms.Suman Bala
Tel.No.	011-24623086		011-24665508
Intercom	370,371,372,373,374,375		508
Room No.	211	211	407
Fax	011-24623086		011-24610173

## Examination Section

### Brief functions of the Section:-

Conducting the following Departmental Exams for the Staff of Central Civil Accounts Service:

1. AAO (Civil) Examination
2. Departmental Confirmatory Examination for Accountants
3. Limited Departmental Qualifying Examination for promotion of MTS as LDC
4. Limited Departmental Competitive Examination for promotion of LDC's as Accountant
5. To provide information under RTI Act.

Designation	AAO	Sr. AO/AO	ACGA	Dy. CGA	Jt. CGA
Name	Sh. Sanjay Rawat	Sh.Ajay Sachdeva Sh.U Shridhar	Sh. Narinder Pal Singh.	Ms. Nimisha Jha	Sh. Siya Sharan
Tel. No.	24665351	24665351	24665527/ 24641998	24665522	24665512
Intercom	353	351	527	524	510
Room No	207	207	206	205B	311
Fax	-	24653162	24619006		24624614



## **Monitoring Cell**

### **Brief functions of the Section:-**

1. Coordination and monitoring the progress of submission of corrective/remedial Action Taken Reply (ATRs) duly vetted by Audit on the recommendations contained in Public Accounts committees.
2. Coordination, monitoring and submission of corrective/remedial Action Taken Notes duly vetted by Audit of various paras contained in C&AG Reports (Civil, Defence Services, Railways and other Autonomous Bodies) through APMS portal.
3. Coordination, monitoring and timely submission of Explanatory Notes duly vetted by the Audit to Public Accounts Committee on excess expenditure over budgeted grants/appropriation and savings of Rs. 100 crore and above, appearing in the Annual Appropriation Accounts through APMS portal.
4. Chasing up matters with various Ministries/Departments of the Government of India to ensure that, the recommendations made in PAC reports and by the Committee of Secretaries (CoS) on this subject are complied well within time given.
5. Operation, maintenance and upgradation of APMS portal for all three modules i.e. C&AG, PAC and Explanatory Notes module as per the requirements of stakeholders
6. Preparation of Action Taken Reply (ATR) on the PAC recommendations/observations made by the PAC with regard to Monitoring Cell and its submission to Lok Sabha Secretariat.
7. To impart training to the officers/officials of the Ministries/Departments, O/o C&AG and Lok Sabha Secretariat at periodic intervals with aim to acquaint them with portal flow line and advancement made in it.

<b>Designation</b>	<b>AAO</b>	<b>US</b>	<b>Jt.CGA</b>
Name	Sh.S.N. Mandal	Sh.Vishwa Nath Dwivedi	Sh. Siya Sharan
Tel. No.	24665322/23	24665520	24665510
Intercom	322/323	520	510
Room No.	301	303	310
Fax	24620635		24624614

## **Internal Audit Division**

### **Brief functions of the Section:-**

The Internal Audit Division discharges its duties through four sections namely:

1. Policy, Guidance & Capacity Building
2. Internal Audit Planning & Co-ordination
3. Internal Audit Inspection -1
4. Internal Audit Inspection -2

The details of duties of the aforesaid sections are as under:

#### **1. Policy Guidance & Capacity Building**

- Work related to continuous professional education CPE/IIA/CAAT.
- Use of IT tool for Internal Audit including development of IA para monitoring system.
- Implementation/Review of Action Plan of MoU with IIA-India.
- Preparation of Induction material and any sectional material for Ministry.
- Work relating to CGA's meeting in respect of IAD and issue of minutes of meeting.
- Guidelines for Risk Based Compliance, Bank, Grant, Gender and Scheme Audit.
- Vetting of Internal Audit Manual of Ministries/Departments.
- Monitoring/review of quarterly reports of outstanding Internal Audit Paras.
- Cadre Review-work related to creation of group 'B' and 'C' posts for Internal Audit Wings.
- Local/outstation Audit on rotation basis as approved by competent Authority.

#### **2. Internal Audit Planning & Co-ordination**

- Preparation of Annual Review on the performance of Internal Audit Wings.
- Preparation of Annual Review on the performance of Internal Audit Wings.
- Preparation of Risk Based Annual/Quarterly Audit Plan of IAD.
- Work relating to maintenance of data for consultants
- Monitoring of Annual Audit Plan prepared by various Ministries/Departments
- Review of old record of IAD for weeding out.
- Local/outstation Audit on rotation basis as approved by Competent Authority..

#### **3. Internal Audit Inspection Section-1**

- Development of online audit module.
- Development of a standard Social and Internal Audit protocol on the basis of the PFMS for all Ministries/Departments and related correspondences
- Local/outstation Audit on rotation basis as approved by Competent Authority.
- Follow up of Audit Reports/Compliance Report of paras in respect 50% Ministries.
- Preparation of Annual Review on the performance of CGA audit.
- Preparation and monthly monitoring of following Records/Registers.
- ✓ Register of Financial Irregularities

- ✓ Audit Report Issue Register
- ✓ Para settlement Register

#### 4. Internal Audit Inspection section-2

- Development of e-MDO in respect of IAD and monitoring its report.
- Monitoring of post audit report in respect of bills passed without original bill by PAOs during COVID-19 and related correspondence.
- Local/outstation audit on rotation basis as approved by Competent Authority.
- Preparation of quarterly report on settlement of CGA's audit paras.
- Follow up Audit Reports/Compliance Report of paras in respect 50% Ministries.
- Maintenance of Ministry/Department wise list of outstanding paras.
- Issue of periodically reminders for settlement of audit Paras especially for paras involving financial implications.
- To provide information under RTI Act.

<b>Designation</b>	<b>AAOs</b>	<b>Sr.AO/AO</b>	<b>Dy.CGA</b>	<b>Jt.CGA</b>
Name	Deepak Kr. Gautam Ajay Kr. Sinha Sanjay Kr. Bharti Ms. S. Mukherjee	Sh. S.K. Mutreja Sh. C.P. Sharma Sh. Arun Kumar Sh. Anuj Avinashi	Ms. Nimisha Jha	Sh. P L Sahu
Telephone No	011- 24665391	011-24665388 011-24665389 011-24665390	24665522	24653541
Intercom	391	388, 389, 390	524	506
Room No.	103	103	205B	307
Fax No.	011- 24647162	011-24647162		

## Legal Cell

### Brief functions of the Legal Cell.

1. Defending court cases relating to service matter in Supreme Court, High Court, Central Administrative Tribunal etc. in various SLPs/Civil Writ Petitions/Original Applications wherein O/o the CGA is impleaded as the main party.
2. However, the cases wherein this office is impleaded only as a proforma party but otherwise no policy decision or action of this office is under challenge in the court, are left to be dealt with by the concerned field offices.
2. Briefing the Govt. Counsels about the court cases being defended by this office on behalf of Union of India.
3. Dealing with the legal matters with nodal Departments i.e. Department of Expenditure, Department of Personnel & Training, Department of Pension & Pensioner's Welfare, Department of Legal Affairs & concerned Ministries/Departments in connection with courts cases.
4. Information under RTI Act.

Designation	AAO	Sr.AO	ACGA	Jt.CGA
Name	Sh. Prem Chand Kansotia  Sh. Kuldeep Kumar Sharma	Sh. Anuj Avinashi	Sh. Narinder Pal Singh	Sh. P L Sahu
Telephone	24653987	24665376	24665527	24653541
Intercom	378	376	527	506
Room No.	212	212	206	307

## **Hindi Cell**

### **Brief functions of the Section:-**

1. Translation work from English to Hindi and vice-versa received from different Sections of CGA's office including the following specific work:
  - (i) Translation and Publication of Union Appropriation Accounts, Union Finance Accounts and Accounts at a Glance.
  - (ii) Parliament Questions.
  - (iii) PAC Notes.
2. Implementation of Official Language Policy, Official Language Act & Rules framed there-under;
3. Conducting meetings in the office to discuss progressive use of Hindi;
4. Inspection of various sections with regard to use of Hindi;
5. Quarterly/Annual progress reports on the use of Hindi;
6. Organization of Hindi Pakhwara & various competitions and Hindi workshops.
7. Publication of "Civil Lekha Punj" the Annual Magazine of contributory creative materials of staff of O/o CGA and Field offices
8. Providing information to Hindi Section of Department of Expenditure on various matters such as visit of Parliamentary Committee, Oral evidence of Secretary etc.

<b>Designation</b>	<b>Assistant Director (O.L.)</b>	<b>Under Secretary</b>	<b>Joint CGA</b>
Name	Vacant	Sh. V.K. Jain	Sh. Praveen Nandwana
Ph./fax	24641068	24665524	24665505
Intercom	379	524	505
Room.No.	101	09 C	406

# **Accounts & Financial Reporting (A&FR) vertical**

## **Appropriation Accounts**

### **Brief functions of the Section:-**

1. Preparation of time schedule for Stage-wise submission of Appropriation Accounts by the Ministry/Departments.
2. Scrutiny of Detailed Demands for Grants of various Ministries vis-à-vis Main Demands for Grants for getting corrigendum issued for discrepancies.
3. Communication of irregularities/discrepancies/shortcomings at various stages in the Accounts submitted by the Ministries/Departments.
4. Requesting the CCA/CA concerned to initiate action for preparation for explanatory notes by the Grant Controlling Authority for saving of more than ₹100.00 crores and for excess expenditure. This is done while scrutinizing Stage-II of the Appropriation Accounts.
5. Reconciliation of figures of Statement of Central Transactions with Headwise Appropriation Accounts.
6. Preparation of Condensed Accounts of all the Civil Grants.
7. Preparation and printing of Union Govt. Appropriation Accounts and submission to Parliament.
8. Liaison with Hindi Section for translation of Condensed Accounts etc.
9. Liaison with DGACE at every stage of the Appropriation Accounts.
10. Preparation of statement of recoveries adjusted in reduction of expenditure during the financial year.
11. Statement showing Capital and Loan investments voted by Parliament under distinct sub-heads for Public Sector Undertaking under the financial year.
12. Preparation of Chapter on Appropriation accounts for inclusion in Accounts at a Glance of Office of Controller General of Accounts.

<b>Desg.</b>	<b>AAO</b>	<b>Sr. AOs</b>	<b>Dy. CGA</b>	<b>Addl.CGA</b>
Name	Sh. Harish Kumar Sh. Naveen Kumar Singh Sh. Pravesh Kumar Jindal Sh. Ajay Kumar Sh. Sanjeev Singh	Sh. Pawan Kumar Grover  Smt. G. Sreepriya	Sh. Nalin Kumar Srivastava	Sh. M.Sridharan
Ph/Fax	24665558/59/60/61  /62	24665557  /24665556	24665522/  24665521	24690186/  24621780
Intercom No.	558, 559, 560,  561, 562	557/556	522/521	507
Room No.	004	004	304	405

## **Finance Accounts**

### **Brief functions of the Section:-**

1. Preparation of Finance Accounts of Union Government;
2. Preparation of Accounts at a Glance;
3. Providing information related to Parliament Questions;
4. Providing information related to RTI;
5. Preparation of Statement of actuals for incorporation in budget documents;
6. Preparation of Statement of Annual Debt Position for incorporation in budget documents;
7. Preparation of Quarterly Debt Position for submission to Middle Office of Budget Division;

<b>Desgn.</b>	<b>AAO</b>	<b>Sr.AO/AO</b>	<b>Dy.CGA</b>	<b>Addl. CGA</b>
Name	Sh. Ram Pravesh  Sh. Tarun Agnihotri  Smt. Rashma Sharma  Sh. Mukesh Kumar Gupta  Sh. S.Bhaskaran  Sh. Ashish Soni	Sh. A.K. Singhal  Sh. M.K. Saxena	Sh. Nalin Kumar Srivastava	Sh. M.Sridharan
Ph./Fax	24665579	24665576	24665521	24690186/  24621780
Intercom	581,579,583,688	576	521	507
R.No.	008(GF)	008(GF)	304 (3 <sup>rd</sup> F)	405

## **Data Analytics and Monthly Accounts**

### **Brief functions of the Section:-**

Data Analytics and Monthly Accounts Section presents a detailed analytical review of Union Government Accounts to the Finance Minister every month. The review covers major aspects of receipts, expenditure, fiscal deficit, sources of financing etc. for management purposes at the highest level. A Provisional Account (Unaudited) for the year is also prepared at the end of the financial year. Select accounting data are also released on the CGA's website: [www.cga.nic.in](http://www.cga.nic.in) every month for public viewing. Brief functions of the section are as under:

1. Compilation of Monthly Accounts of Union Government;
2. Preparation of monthly Review of Union Government Accounts for presentation to the Finance Minister;
3. Preparation of select accounting data on Central Govt. Operation for release of monthly accounts and National Summary Data Page (NSDP) on INTERNET by last day of the following month of accounts as per Special Data Dissemination Standard (SDDS) requirements of IMF.
4. Monthly reports on Government of India accounts to various end users (Ministries/Departments);
5. Preparation of quarterly Liability statement of Central Government;
6. Compilation of monthly Flash figures of Expenditure and Receipt for submission to Ministry of Finance;
7. Maintenance of Budget Module of PFMS to capture Demands for grants and DDG data from the Controllers.
8. Maintenance of Accounts Code Directory including allotment of computer codes for new heads of accounts below Minor Head and scrutiny of the detailed Demands for Grants (except Railways & Defence);
9. Keeping Meta Data page on Central Government Operation Data category updated at Data Dissemination Bulletin Board (DSSB) of IMF adhering to Special Data Dissemination Standards;
10. Monitoring proper linkage between data released in monthly accounts, NSDP and Advance Release Calendar and their proper maintenance of CGA's website;
11. Work related to integration of e-Lekha on PFMS portal;
12. Cash Management
13. Reply to queries in Union Government Accounts received from different quarters including IMF, Journalists, Research Scholars, Public, related Parliament questions and RTI matters.



<b>Desgn.</b>	<b>AAOs</b>	<b>Sr.AOs/AO</b>	<b>ACGA</b>	<b>Dy. CGA</b>	<b>Addl. CGA</b>
Name	Sh. Amitabh Ghai Sh. Subhash Chandra Sh. Ajay Tyagi Sh. Venugopal Kamath Sh. Laxman Kushwaha Sh. Anil Kumar Sh. Amit Garg Smt. Jyotsna Mehta	Sh. V P Thomas Sh. Rahul Butola Sh. S.K.L. Das	--	Sh. Nalin Kumar Srivastava	Sh. M.Sridharan
Tel.No	24610126	24610126		24665521	24690186/ 24621780
Intercom	572	564 and 563		521	507
Room No.	06	05		304	405

## **Government Banking Arrangement Section**

### **Brief functions of the Section:-**

1. Authorization of Public Sector/Private Banks (appointed as Agents by RBI) for Government Agency Business.
2. Change of Accredited Banks of Ministries/ Department on the request of Ministry/Department.
3. All the matters relating to conducting of Standing Committee and Apex Committee Meetings such as preparation of Agenda items, Minutes of these Meetings and related correspondence thereof.
4. Furnishing of Information relating to Parliament Questions, draft paras and RTI matters relating to GBA Section.
5. Reconciliation and settlement of differences of all the Ministries/ Department under the head '8675- Deposits with Reserve Bank' and all correspondences relating to it. On the basis of the reconciliation statement, Explanatory Note is prepared by the section and forward to Finance Accounts section for incorporating in the finance Account every year.
6. Forwarding of DMA-2 and CAS-122 statements to all the Ministries/ Departments (received from RBI, CAS, Nagpur) for incorporation of figures.
7. Monitoring of difference under the head '865800108-PSB suspense & 867500138-Other Nominated Banks (ONB) suspense on monthly basis from all Ministries/ Department and maintaining broadsheet in MS Excel relating to it.
8. Close liaison with the Government Link Cell, O/o CGA, Nagpur which facilitates liaison with link branches of banks & RBI.
9. Maintenance of "Reserve Bank Deposits" Broadsheet in MS-Excel on monthly basis.
10. To reconcile the position of Cash Balance at RBI with the Finance Accounts at the close of every year.
11. Examination, finalization and settlement of all cases of penal interest on delayed remittance and excess/double reimbursement.

<b>Desig</b>	<b>AAOs</b>	<b>Sr.AOs</b>	<b>Dy. CGA</b>	<b>Jt. CGA</b>
Name	Ms.Taranjeet Kaur Walia Ms.Renu Anand	Sh.Sandeep R Pai Sh.Sunil Kumar Sharma	Sh. Ashish Kumar Singh	Smt. T C A Kalyani
Tel. No.	246646384	246646383 246646382	24641998	24665515
Intercom	384	383 382	458, 469 (OA)	515, 315
Room	102	102	303	306
Fax	24649365	24649365	24619006	24642383

## **Technical Accounts -I**

### **Brief functions of the Section:-**

1. Rendering Advice to Civil Ministries/Departments, Ministries of Railways, Defence, Deptts. Of Posts, Telecommunication and State Governments on matters relating to accounts.
2. Scrutiny of Accounting Procedures in respect of Creation of Funds in Public Account, new projects/accounting arrangements of Ministries/Departments including non-civil Ministries/Departments and obtaining views of Budget Division and advice of C&AG.
3. Proposals relating to introduction of collection of receipts and payments through electronic mode.
4. Examination of proposals relating to accounting procedure in connection with various schemes of State Government received through respective State AG.

<b>Designation</b>	<b>AAOs</b>	<b>Sr. AO</b>	<b>Dy. CGA</b>	<b>Jt. CGA</b>
Name	Sh. Anjani Kumar Ms. Tamreiwon Rimai	Sh.Rajesh Sharma	Sh. Ashish Kumar Singh	Smt. T C A Kalyani
Tel. No.	24665538 24665539	24665537	24641998	24665515
Intercom	538/539	537	458, 469 (OA)	515, 315
Room No.	108	108	303	306
Fax	--	--	24619006	24642383

### **Technical Accounts -II**

1. Matters relating to amendment/relaxation of provisions in Central Treasury Rules/Central Government Accounts (Receipt & Payment) Rules, 1983/Civil Account Manual and issue of correction slips thereto.
2. Examination of references relating to General Financial Rules/ Delegation of Financial Power Rules on the portion relating to accounting matters.
3. Scrutiny of Standard Operating Procedures (SOP) from Ministries/ Departments for development of new modules in PFMS on the aspects relating to accounts.
4. Examination of proposals from Ministries/Departments for integration of their IT system with PFMS on the aspects relating to accounts.
5. Submission of weekly/monthly consolidated reports relating to e-payment.
6. CPIO for TA Section

<b>Designation</b>	<b>AAOs</b>	<b>Sr. AO</b>	<b>Dy. CGA</b>	<b>Jt. CGA</b>
Name	Sh.Sudhir Pratap Singh Parihar  Smt. Shikha Chhabra	Sh.Neelakantan Ramanathan	Sh. Ashish Kumar Singh	Smt. T C A Kalyani
Tel. No.	24665541 24665543	24665536	24641998	24665515
Intercom	541/543	536	458, 469 (OA)	515, 315
Room No.	108	108	303	306
Fax	--	--	24619006	24642383

### **Technical Accounts -III**

1. All matters related to GPF, CGEGIS and CCS (Pension) Rules, 1972 and revision of pensions in pursuance of Pay Commission.
2. Matters related to National Pension System (NPS).
3. Proposals relating to creation of new Pr. AOs/PAOs in Ministries/ Departments
4. Proposals relating to addition/deletion in the list of CDDOs.
5. Scrutiny of proposals relating to opening of Personal Deposit Accounts and related matters.

<b>Designat ion</b>	<b>AAOs</b>	<b>Sr. AO</b>	<b>Dy. CGA</b>	<b>Jt. CGA</b>
Name	Sh. Sanjay Kumar	Sh.P.N. Sharma	Sh. Ashish Kumar Singh	Smt. T C A Kalyani
Tel. No.	24665334	24665647	24641998	24665515
Intercom	334	467	458, 469 (OA)	515, 315
Room No.	108	108	303	306
Fax	--	--	24619006	24642383

### **Codes Section**

#### **Brief functions of the Section:-**

1. All matters relating to administration of Government Accounting Rules, 1990.
2. Opening of Major/Sub-Major/Minor Heads of Account and amendment in General Directions to LMMHA.
3. Processing of proposals for write off of balances outstanding under DDR&S heads under Rule 38 of GAR, 1990.
4. All matters relating to administration of DDO Manual/Suspense Manual, Account Codes etc.
5. References seeking clarifications pertaining to the above and related matters from all Ministries/Departments of Central and State/UT Governments.
6. Work relating to implementation of the revised Accounting Classification structure recommended by Sundaramurti Committee (Revised Chart of Account).
7. RTI pertaining to any of the above.

<b>Desgn.</b>	<b>AAO</b>	<b>Sr. AOs</b>	<b>Dy. CGA</b>	<b>Jt. CGA</b>
Name	Sh. Piyush Garg	Sh. Vijay Kumar  Sh. Pawan Kumar	Sh. Ashish Kumar Singh .	Smt. T C A Kalyani
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Intercom	574	573	458, 469 (OA)	515
Room No.	007	007	303	306
Fax.	-	24665589	24619006	24642383

### **Accounting Reform Cell**

#### **Brief functions of this Section:-**

- 1) Work relating to implementation of accrual accounting in Government
- 2) Work relating to implementation of e-asset register in Government
- 3) Implementation of various committees set up on the accounting matters rendering advice/ clarification of these matters.
- 4) Work relating to GASAB
- 5) Work relating to ICAI
- 6) Work relating to IMF
- 7) Accounting matter related to DBT payment\*
- 8) Processing of RTI applications related to above mentioned matters.

<b>Designation</b>	<b>AAOs</b>	<b>Sr. AO</b>	<b>Dy. CGA</b>	<b>Jt. CGA</b>
Name	Vacant	Ms.Sreemati Bhowmik	Sh. Nalin Kumar Srivastava	Smt. T C A Kalyani
Tel. No.	--	24665376	24665521	24665515
Intercom	--	376	521	515, 315
Room No.	--	212	304	306
Fax	--	---	24622029	24642383

## **ITD Wing**

### **Brief functions of this Section:-**

- 1) ITD section will coordinate with other sections in O/o CGA to finalize user requirements and work out the functional specification of the automation project.
- 2) Jointly involved at the Planning stage with TA, GIFMIS and NIC wing
- 3) Coordinating with various sections such as Account's wing in gathering the functional requirement of the section.
- 4) Analyzing the processes of the sections.
- 5) The development of Business Requirement Document based on functional requirements of the section.
- 6) Testing of the system jointly with GIFMIS section.
- 7) Feedback to the NIC section based on testing.
- 8) Coordinating implementation with GIFMIS section; taking feedback from users in CGA's office and from field offices

<b>Designation</b>	<b>AAOs</b>	<b>Sr. AO</b>	<b>ACGA/Dy. CGA</b>	<b>Jt. CGA</b>
Name	-	-	Sh. Nalin Kumar Srivastava	Smt. T C A Kalyani
Tel. No.			24665521	24665515
Ext. No./ Intercom			521	515, 315
Room No.			304	306
Fax No.				24642383



## **Institute of Government Accounts and Finance (INGAF)**

The Institute of Government Accounts and Finance (INGAF) as the training arm of Controller General of Accounts conducts training programs for strengthening the professional skills of accounting personnel belonging to the Indian Civil Accounts Organization. Sponsored customized programs are also conducted for central government organizations, PSUs, autonomous bodies, banking institutions, state governments and union territories. The Institutes also offers its expertise to different countries on ITEC / SCAAP and bilateral / multilateral platforms. It also specializes in capacity building in a host of areas related to financial management, information technology, fiscal and budgetary reforms, internal audit and HR management. There are four Regional Training Centers based at Kolkata, Chennai, Mumbai and Aizawl.

### **Brief functions of the Institute**

1. Conducting training programs:-
  - For newly recruited probationary Officers of Indian Civil Accounts Service (ICAS)
  - For newly promoted Assistant Accounts Officers
  - Induction training programs for newly promoted AOs
2. Induction training programs for newly recruited Accountants.
3. Mid-Career Training programs for AAOs and Sr. AOs.
4. Conducting regular programs/workshops for accounting personnel to provide skills, knowledge and insights on core areas of government accounts, budget, office management and other operational issues related to Internal Audit, office management and procedures, Human Resources, enhancing delivery of pensions and PFMS.
5. Conducting IT Programs on Bhavishya, e-Lekha/PFMS, e-Payment and Basics of Computer applications (MS Excel), Basics of Hardware and Software and other IT linked programs like PFMS, e-revision, NPS etc.
6. Conducting outreach programs on Public Expenditure Management, recent organizational initiatives and IFMIS for skill up-gradation.
7. Organizing sponsored customized programs on various aspects of financial management, internal audit and IFMIS for central government organizations, autonomous bodies, banking institutions, state governments and union territories.
8. Conducting International programs on 'Public Expenditure Management' and 'Financial Management' under ITEC/ SCAAP arrangement of Ministry of External Affairs and customized bilateral / multilateral programs on Public Expenditure Management and Change & Leadership Development for other countries.

**Institute of Government Accounts and Finance (INGAF)**  
**Address: Block IV old JNU Campus New Delhi**

<b>Desgn.</b>	<b>AAOs</b>	<b>Sr.AO</b>	<b>Dy. Director</b>	<b>Director</b>
<b>Name</b>	Sh. Virender Singh Sh. Dinesh Kumar Sh. Navnidhi Kumar Gautam	Sh. Vimal Nanda	Ms. Charu Gupta	Sh. Sanjeev Shrivastava
<b>Tel. No.</b>	26181380/ 26711535  26182755/ 26102257	26175968	26181765	26184031

## Central Pension Accounting Office (CPAO)

Central Pension Accounting Office (CPAO) was set up as an administrative unit of the Ministry of Finance, Department of Expenditure and started functioning w.e.f. 1<sup>st</sup> January, 1990 under the Controller General of Accounts (CGA) for payment of pensions to Central Government Civil Pensioners and other Pensioner's Viz; pension of Ex. President of India, Ex-Vice President of India, Ex-Members of Parliaments etc. . Secretary (Expenditure) is the Chief Accounting Authority of the Department of Expenditure in the Ministry of Finance. CPAO is an attached office of the Department of Expenditure in the Ministry of Finance. Secretary (Expenditure) discharges his functions with the assistance of Additional Secretary & Financial Adviser and Chief Controller (Pensions). The Chief Controller (Pensions) reports to Controller General of Accounts through Additional Controller General of Accounts.

### Functions of CPAO-

- Administering the 'Scheme for payment of Pension to Central Government Civil Pensioners by Authorized Banks (both Public Sector and some Private Sector Banks)'
- Issue of Special Seal Authorities (SSAs) authorizing payment of pension in fresh as well as revision of pension cases to the CPPCs (Centralized Pension Processing Centres) of pension disbursing banks
- Management of pension grant and its budgeting and accounting thereof.
- Internal Audit of CPPCs of Pension Disbursing Banks
- Maintaining Data Bank of Central Civil Pensioners & other pensioners'
- Handling the grievances of Central Civil Pensioners and other pensioners'
- Enabling payment of provisional pension to the Pensioners/Family Pensioners covered under National Pension System (NPS) (as an interim arrangement)
- Coordinating with Ministries/Departments/ Ministry of Finance and DP&PW on all matters related to pension payments, accounting & budgeting

### Processing of Pension Authorization

The Process of Pension authorization and payment involves a five stage flow of pension papers:

- PensionerS
- Head of Office/Pension Sanctioning Authority
- PAOs of Ministries/Departments concerned
- Central Pension Accounting Office
- Centralized Pension Processing Centre/Banks



a. The process starts with the pensioner filling up the pension forms online on Bhavishya Portal (developed and maintained by Department of Pensions and Pensioners Welfare) and sends it to the Head of Office for necessary action.

b. The head of office checks the pension forms and calculates pension and pensionary benefits of the pensioner and sends it to the PAO (Pension Module of PFMS). The PAO can view all these information on PFMS.

c. PAO examines the pension and pensionary benefits calculation carried out by the Head of Office and prepares Pension Payment Order (PPO) both in physical as well as electronic form (e-PPO). PAO sends the PPO (physical as well as e-PPO) along with other necessary documents like letter of undertaking by the pensioner etc. to CPAO (PARAS) for further necessary action.

CPAO examines the PPO along with the pension papers sent by the PAO and thereafter processes the pension case in PARAS. CPAO issues Special Seal Authority in physical as well as electronic form (e-SSA) and sends it along with all the documents to Banks/CPPCs for making pension payments.

d. Banks/CPPCs using their own pension software's start making payment of pension (through) their Core Banking System) into pensioners account after incorporating all the details received from CPAO.

e. If any discrepancy is found by the PAO/CPAO/Banks which requires rectification, the papers are sent back for necessary correction to Head of Office/PAO/CPAO as the case may be.

### **Online Pensioners' Grievance Redressal Mechanism and Helpdesk: Web Responsive Pensioners' Service (WRPS):-**

a) WRPS provides various services including Pension & Payment Information, Online Pension Process Tracking, online Grievance Registration & Tracking to the pensioners and also provides dashboards for Ministries/Departments and Banks to strengthen their pension processing and grievance redressal monitoring system.

b) Pensioners/Family Pensioners can register on the CPAO website by providing PPO number, Date of Birth & Date of Retirement/Date of Death etc.

c) Pensioners' can view last 24 Months pension Payments Details and Item wise breakup of Pension Payments made by the Banks. Pensioners can also lodge their grievances online and track status through this portal.

d) CPAO handles the grievances received through WRPS. If the grievance is related to CPAO, necessary action is taken and the pensioner is informed accordingly. In case, the grievance requires action to be taken by Banks or by the PAO/HOO of the respective Ministry/Department, it is transferred to them. CPAO closely monitors and follows up with the Banks and respective Ministries/Departments for speedy resolution of the pensioners' grievances. After getting the required information of action taken by the Banks or respective Ministries/Departments, the pensioners' grievance is disposed of on WRPS.

e) WRPS also provides facility to download SSAs/ Revision orders issued by CPAO to the pensioners. All the Revision and amendment Special Seal Authorities can be downloaded through this facility.

f) SMS is sent to the pensioners' mobile phone when the pensioner requests for information or lodges a grievance to CPAO through WRPS and also when the same is disposed of.

### **IT & other important initiatives:-**

a) CPAO has a fully functional Grievance Redressal Mechanism (GRM) and a pensioner can lodge grievance through telephone on Toll Free No. 1800-11-77-88 & 1800-11-77-89 (for NPS-AR), website [www.cpaon.nic.in](http://www.cpaon.nic.in), e-mail [cccpcpaon@nic.in](mailto:cccpcpaon@nic.in), letters or through personal visit.

As an interim arrangement, CPAO is making pension payments for deceased and disabled employees covered under National Pension System-Additional Relief Scheme. The Provisional Pension is being electronically remitted by CPAO directly into the pensioners account in respect of about 6,000 National Pension System subscribers each month after completion of the first time identification formalities by the pension account holding Bank branch.

Under Digital India initiative, CPAO has developed online e-revision utility to take care of 7th CPC Pension Revision with the facility of sending digitally signed Revision Authority under the digital signatures of PAOs to CPAO.

b) As a step towards making pensioner better informed and empowered, a facility of informing pensioner through SMS of receipt of fresh Pension Payment Order/Revision Cases from the PAO at CPAO and sending Pension Payment Order (Special Seal Authority) to banks for arranging payment has been provided to those pensioners who have provided their mobile numbers. As a result, pensioners' can easily track the movement of their pension case. This is in addition to the already available facility on the website of CPAO ([www.cpao.nic.in](http://www.cpao.nic.in)) to pensioners' to track their pension processing status at CPAO by providing 12 digit PPO number.

c) With the implementation of e-scrolls, CPAO is now better placed to audit the monthly payments to pensioners by banks. CPAO also monitors the payment of first credit in fresh pension case through e- Scrolls and generates various reports like delay is start of pension, delay in restoration of commutation etc. which are very useful for the decision makers.

d) Through Pension Authorization, Retrieval & Accounting System (PARAS) all the pension processing activities from receipt to dispatch are managed. The web interface of PARAS provides the related information to pensioners, PAOs, Ministries and Banks. About 13 lakhs central civil pension cases have been processed by CPAO through this software thereby creating digital database of these pensioners. Various MIS reports are also generated for the purpose of monitoring.

### Directory of Central Pension Accounting Office (CPAO):-

Sl. No.	Name of the Officer	Designation	Sections	Telephone	
				Office	Intercom
1.	Shri Rokhum Lalremruata	Chief Controller (Pensions)		2616 9406 2617 4864 26174809 (PA) Fax-26715108, 26167326	122 108 107
3.	Sh. Neeraj Kulahari	Deputy Controller of Accounts		26103074	121, 120
4.	Shri Yash Pal Gera	Sr.AO	Administration & Establishment	26177071	109
	Shri Ragdoor Singh	AAO		26174613	105
	Smt. Uday Kumar Mishra	AAO			
5.	Shri R Sivakumar	Sr.AO	Co-ordination & AIS Section	26178990	113
	Shri Anand Prakash	AAO			114
	Ms. Prity Kumari	AAO			114
6.	Shri Satish Kumar	Sr.AO	Pre-Check	26181081	150
	Shri Rishi Mohan	AAO		26715112	110
7.	Shri J.Raghuraman	Sr.AO	Grievance Cell	26715110	116
8.	Shri Praful Dabral	Sr.AO	IT & Technical & Data Bank	26166758	131
	Smt. Anitha Rajiv	AAO			132
	Shri Rajesh Kumar Singh	AAO			
9.	Shri Gian Chand	Sr.AO	RTI & Legal	26166759	135
	Shri Vinod Kumar	AAO			
	Shri Manoj Kumar	AAO			
10	Shri Dwarka Dass	Sr.AO	Internal Audit	26103075	134
	Shri Ajay Kumar	Sr.AO			

	Shri Suresh Kuttichera	Sr.AO			133
	Shri Vikash Prakash	AAO			
	Shri R C Meena	AAO			
11	Ms. Rekha Jaiswal	Sr.AO	Authorization-I	26162078	149
	Smt. Ritu Pathak	Sr.AO			
	Shri Virendra Sharma	AO			124
	Smt. Rimmi Mehta	AO			125
	Shri Rajeev Ranjan	AAO			
	Ms. Meenu Sharma	AAO			
12	Shri Girish Kumar	Sr.AO	Authorization-II	26162074	126
	Smt. Shashi Kumar	Sr.AO			
	Ms. R. Srilatha	Sr.AO			
	Ms. Daisy Tyagi	AO			
	Ms. Dolly Kumari	AAO			
	Shri Vasudevan Vimal	AAO			147
	Smt. Shilpi	AAO			
13	Shri P K Sapra	Sr.AO	Authorization-III	26162075	136
	Smt. Ritu Gosain	Sr.AO			141
	Shri Sunil Kumar Rana	Sr.AO			
	Shri Chander Mohan	Sr.AO			
	Shri Rajesh K. Jha	AAO			138
	Shri Khushal Singh	AAO			
	Shri Pramod Kumar	AAO			
	Sh. Kailash Chauhan	AAO			
14	Shri. C.B.Prasad	Sr.AO	RBD & NPS	26162083	142
	Shri Ashok Kumar	AAO		26162691	144

	Chaurshiya				
	Shri Sukhdev Singh	AAO			145
15	Shri Rajneesh Sonu Goel	Sr.AO	Accounts & Budget		
	Shri Anil Kumar	AAO		26166844	146
16	Shri S M Abu Qaisar	Sr.AO	Receipt & Dak	26174438	148
	Shri N K Joshi	AAO			
	Shri Jagdish Chand	AAO			
17	Shri Davinder Kumar	Sr. Technical Director	Computer Cell	26175099	129
	Shri Dhiraj Kumar	Asstt. Scientist 'B'		26715338	128

Office address: Trikoot II, Bhikaji Cama Place New Delhi, CPAO Toll Free No.- 1800117788

[Website: www.cpao.nic.in,](http://www.cpao.nic.in)  
[Twitter @ CPAO\\_Social](#)  
[Facebook @ cpaosocial](#)  
[YouTube @ CPAO ONLINE Delhi](#)

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## Public Financial Management System

Name of the Vertical : **DBT Vertical (DIRECT BENEFIT TRANSFER)**

Section/ Division : PFMS

### Brief functions of the Vertical:

1. Creation of New Schemes and DBT Configuration.
2. Onboarding of PAHAL scheme.
3. Coordination& Integration of External Systems for DBT.
4. Correspondence with Ministries, DBT Mission, Banks& other verticals related to DBT schemes.
5. Monitoring of all major DBT Schemes.
6. Monthly DO and providing information to Co-ordination section.
7. Audit para replies related to DBT.
8. Attending RTI/ Parliament questions related to DBT.
9. Synchronization of data between PFMS and DBT Mission.
10. Development of special protocol for five major DBT Schemes.
11. Coordination with Ministries and Technical team for developing the SMS Facility to DBT beneficiaries.

Sr. Acct.	AAOs	Sr. AO/ AO	ACA/ ACGA/Dy.C GA	Jt. CGA
Sh. Anuj Yadav	Sh. Navneet Chopra	Sh. A Viswanathan	Sh. Navneet Kumar	Smt. RekhaRaikar
	Sh. Durgesh Kumar	Sh. Anirban Sen		
		Sh. Pawan Kumar		

**Channel of Submission and Level of disposal of some of the functions of DBT Vertical.**

<b>No.</b>	<b>Types of cases</b>	<b>Channel of Submission</b>	<b>Level of final Disposal</b>
1	<b>External system Integration request including approval of SOP</b>	SrActt-AAO-SrAO-ACGA –Jt CGA-Addl CGA *In some cases for technical assistance, Files/letters and mails are routed through TD,NIC before submitting to JTCGA	Addl CGA
2	<b>On boarding of New Schemes</b>	AAO-SrAO-ACGA-Jt CGA-Addl CGA	Addl CGA
3	<b>Letters/Correspondence</b>		
(i)	Monthly Reports of top 24 Schemes	AAO-SrAO-Jt CGA-Addl CGA-	AddlCGA
(ii)	Weekly Reports	AAO-SrAO-Jt CGA-Addl CGA	Addl CGA
(iii)	Monthly DO/Misc Reports	SrActt-AAO-SrAO-ACGA-Jt CGA	Jt CGA
4.	<b>Letters/Correspondence</b>		
(i)	Routine nature	AAO-SrAO-ACGA	ACGA
(ii)	From Sec/Jt Sec /DBT Mission	AAO-SrAO-ACGA-JtCGA-Addl CGA	Addl CGA
5.	<b>Requests for meetings from Ministries/Deptts</b>	SrActt-AAO-SrAO-ACGA-Jt CGA	Jt CGA
6.	<b>RTI Matters</b>	AAO-SrAO-ACGA-Jt CGA	Jt CGA

Name of the Vertical : **Technology, Reports and Banking Vertical**  
Section/ Division : PFMS division

### **Brief function of the vertical**

#### **Technology**

- i. Coordination with NIC & Domain Team /TimeLine Management (CS/CSS/DBT related technical issues)
- ii. Testing & Quality control at PFMS
- iii. External system integration related coordination
- iv. Technology Audits related matters
- v. System maintenance & Upgradation matters at PFMS ( Software & Hardware)/ SRS & Change Management
- vi. Technology procurement coordination
- vii. Policy & Administrative issues (Technology)
- viii. Operational Issues in Technology / CR Management
- ix. PFMS website and other User Interface(UI) related issues
- x. Parliament Questions RTI etc. related Technology
- xi. Technical Resource Management (with NIC / PFMS Admin)
- xii. Public Portal of PFMS

#### **Banking:**

1. Coordination with GBA section for CGA/RBI/DFS/UIDAI and other Policy & Administrative issues (Banking)
2. Banking related issues raised by SPMUs, external systems (e.g. PM-KISAN, MGNREGA), Parliament Questions, RTI etc.
3. Banking related Issues for overall Technology Vertical and technical issues w.r.t. Banking, New/Best practices, Protocols, ISO certifications.
4. Monitoring of KPIs for Banks, Review Meeting and follow up /Coordination of Bank Operational Issues.
5. Bank Dashboard/ Report Management (incl. user feedback).
6. New Banks Integration with PFMS, Bank Sensitization, Capacity Development support & Training related issues.
7. PFMS App (Bank Monitoring)- Development & Management.

#### **Reports:**

1. Analysis & Monitoring of existing reports
2. Development of new reports + Ad hoc Reports
3. Data warehousing issues
4. Report testing and coordination with line ministry users
5. Data Analytics & Data Management
6. Coordination with DBT/Rollout vertical for Reports management

7. Policy and Administrative issues of Reports
8. PFMS Dashboard management
9. User Role & Access Management
10. Data related policy issues like Data Archival & Retention, Data Governance etc.

**Officers of TRB Vertical**

S.No.	Name	Designation	Telephone No.	Intercom No.
1	Sh. Eddie L. Khawlhing	Jt. CGA	011- 23343860	304
2	Sh. Harsha AH	ACGA	011- 23343860	341
3	Sh. Vijay Choudhary	ACGA	011- 23343860	342
4	Sh. Abhey Kumar	ACGA	011- 23343860	303
5	Sh. Rajeev Chandra	Sr.AO	011- 23343860	297
6	Sh. AtulKansra	Sr.AO	011- 23343860	300
7	Sh. Rajesh Sharma	Sr.AO	011- 23343860	272
8	Sh. N. K. Mehta	Sr.AO	011- 23343860	284
9	Shri. Vikram Singh	Sr.AO	011- 23343860	
10	Smt. Geetanjali	AO	011- 23343860	280
11	Shri. Naresh Kumar Sharma	AAO	011- 23343860	
12	Sh. Rajeev Ranjan	AAO	011- 23343860	
13	Smt. ParulSinghal	AAO	011- 23343860	283
14	Sh. Sunil Kumar	AAO	011- 23343860	287

### **PFMS –Technology-Reports-Banking Vertical**

#### **Channel of Submission and Level of disposal of some of the functions of Technology-Reports-Banking Vertical**

<b>Sl. No.</b>	<b>Types of cases</b>	<b>Channel of submission</b>	<b>Level of final disposal</b>
1	Roll out of new module	AAO-SrAO- ACA/ACGA-DyCGA-Jt.CGA -Addl.CGA -	AddlCGA
2	All matters related to Security Audit Protocols	AAO-SrAO-AC/ACGA-DyCGA-Jt.CGA -Addl.CGA	Addl. CGA
3	Input/ Reports sent to Department of Expenditure	AAO-SrAO-ACA/ACGA-Dy.CGA-Jt.CGA -Addl.CGA -	AddlCGA
4	Matters related to e Samiksha, CPGRAM, Parliament Questions.	AAO-SrAO-ACA/ACGA-DyCGA-Jt.CGA -Addl.CGA	Addl. CGA
5	Communication regarding day to day operational issues between PFMS and TA/GBA/GIFMIS	AAO-SrAO-ACA/ACGA-DyCGA-Jt.CGA	Jt. CGA
6	Approval for Functional Requirement Document(FRD) / SRS for a module	AAO-SrAO-ACA-ACGA-Dy.CGA-Jt.CGA -Addl.CGA	Addl. CGA
7	FRD/SRS/CR related communication with NIC-PFMS / Timeline management	AAO-SrAO-ACA/ACGA-DyCGA-Jt.CGA	Jt. CGA
9	Approvals for POC /Pilot of new Technology/module	AAO-SrAO-ACA-ACGA-DyCGA-Jt.CGA-Addl.CGA	Addl. CGA
10	Development and restructuring of MIS/Reports	AAO-SrAO-ACA/ACGA-DyCGA-Jt.CGA -Addl.CGA	Addl. CGA
11	Issues related to Pre roll out testing of the module	AAO-SrAO-ACA/ACGA-DyCGA-Jt.CGA	Jt. CGA
12	Any request for backend intervention (in rare circumstances and as a special case)	SrAO-ACA/ACGA-DyCGA-Jt.CGA -Addl.CGA	Addl. CGA

13	External System Integration Protocols	AAO-SrAO-ACA/ACGA-DyCGA-Jt.CGA	Jt. CGA
14	Testing & Quality control at PFMS	AAO-SrAO-ACA/ACGA-DyCGA-Jt.CGA	Jt. CGA
15	Bank performance Monitoring/ KPIs/SLAs	AAO-SrAO-ACA/ACGA-DyCGA-Jt.CGA	Jt. CGA
16	Introduction of new operational protocol in banking	AAO-SrAO-ACA/ACGA-DyCGA-Jt.CGA -Addl.CGA	Addl. CGA
17	New bank Integration/ Bank Merger related Protocols	AAO-SrAO-ACA/ACGA-DyCGA-Jt.CGA -Addl.CGA	Addl. CGA
18	Data Analytics / Data Warehousing / Data Archival related operational matters	AAO-SrAO-ACA/ACGA-DyCGA-Jt.CGA -Addl.CGA	Addl. CGA
19	PFMS User Role & Access Management	AAO-SrAO-ACA/ACGA-DyCGA-Jt.CGA	Jt. CGA
20	PFMS website, Dashboard and other User Interface(UI)	AAO-SrAO-ACA/ACGA-DyCGA-Jt.CGA	Jt. CGA
21	Requisition for procurements /hiring of physical and manpower resources/TEC-NIC related coordination	AAO-SrAO-ACA/ACGA-DyCGA-Jt.CGA -Addl.CGA-	AddlCGA
22	Comments/clarifications to other verticals on procurement matters	AAO-SrAO-ACA/ACGA-DyCGA-Jt.CGA -Addl.CGA	Addl. CGA
23	Communication regarding day to day operational issues between PFMS and TA/GBA/GIFMIS	AAO-SrAO-ACA/ACGA-DyCGA-Jt.CGA	Jt. CGA
24	Internal Work allocation of AAOs/Sr. AOs/ACA/ACGA	AAO-SrAO-ACA/ACGA-DyCGA-Jt.CGA	Jt. CGA

Name of the Vertical : **CS & Regional Directorates Vertical**

Section/ Division : PFMS division

**Brief functions of the Section/ Division**

1. Creation of New Schemes in PFMS & entering GBS of schemes of all ministries.
2. Coordinating with Central Ministries/ State Governments for implementation of EAT in Central Sector/ Centrally Sponsored Schemes.
3. Support/Attending issues/configuring of SPMUs/ Ministries/ Users/Agencies.
4. Approval of MIS Users/ Bank Users and editing agency's details in PFMS.
5. Integration/ Reverse Integration for MIS of External Systems with PFMS & development of new Interface etc.
6. Preparation / vetting of SOPs for integration of External Systems.
7. PFMS – State Treasuries Interface.
8. Attending RTI/ Parliament questions.

Designation	AAOs	Sr. AO/ AO	ACA/ ACGA/ Dy.CGA	Jt. CGA
	Sh. Abhishek Kumar Nigam	Sh. K. Sridharan	Sh. Manish Raut	Sh. C.V. Prasad
		Sh. Shammi Kapoor	Smt. Vimla Nawaria	
		Sh. Naresh Kumar	Sh. Shakeel Maqbool	
		Smt. Manpreet Kaur	Smt. Karthika J. Kumar	
		Sh. Rajeev Gera	Sh. P. Deepak	
		Smt. Vimmi Vij		
		Shri. Birender Singh		

**Channel of Submission and Level of disposal of some of the functions of Roll-out Vertical.**

<b>Sl. No.</b>	<b>Types of Cases/ File</b>	<b>Channel of Submission</b>	<b>Level of Final disposal (in PFMS Division)</b>
1.	Issues / Monthly D.O. letters of State Directorates	Sr. AO-ACGA-Jt. CGA	Addl.CGA
2.	Issues received from Ministries regarding EAT Implementation	Sr. AO-ACGA-Jt. CGA	Addl. CGA
3.	External System Integrations	Sr. AO-ACGA-Jt. CGA	Addl. CGA
4.	Issues/ requests received from Implementing Agencies	Sr. AO-ACGA-Jt. CGA	Jt. CGA
5.	Matters related to general coordination/ meetings.	AAO-Sr. AO-ACGA-Jt. CGA	Jt. CGA



1. **Name of the Vertical** : **GIFMIS Vertical**
2. **Section/Division** : Government Integrated  
Financial Management  
Information System (**GIFMIS**)

3. **Brief Function of Section/Division:-**

**Role of GIFMIS Section:**

- a. Jointly involved at the Planning stage with TA section, GIFMIS and NIC wing
- b. System design based on Business Requirement Document(BRD) developed by ITD Section of O/o CGA.
- c. Development of Software Requirement Specification (SRS)document by the GIFMIS section.
- d. Supervising coding, software development, testing, and roll out of the modules developed by NIC and outsourced manpower.
- e. Dealing with the issues related to Technological up-gradation of systems, security protocols, hardware assessment, load assessment, network administration in consultation with NIC.
- f. Monitoring of work done by the outsourced team and supervising their delivery.
- g. Testing of software system coordinating jointly with ITD Section of O/o CGA and providing feedback to NIC.
- h. Implementation and rollout of the software system and feedback from users.
- i. Operation and maintenance of software system and resolution of issues arising during the implementation
- j. Providing support to the Controllers jointly with ITD Section of O/o CGA and resolving the issues
- k. Interaction with external systems and stakeholders
- l. Miscellaneous technical issues

**GIFMIS Vertical**

<b>Designation</b>	<b>AAOs</b>	<b>AOs/Sr.AOs</b>	<b>ACA/ ACGA/ Dy.CGA</b>	<b>Jt.CGA</b>
<b>Name</b>	Sh. Rajeev NayanKaushik.	Ms. Seema	Sh. Anupam Raj, ACGA	Sh. Harish Kumar Srivastava
	Ms. SudhaSinha	Sh. K V Hamza	Sh. Rahul Garg, ACGA	
	Sh. Shashi Kant Bajaj	Sh. Praveen Kumar Bhalla	Sh. V. Muthu Kumar, ACGA	
	Sh. Prem Kumar	Sh. DipakTripathi		
	Ms. Gayatri Devi	Sh. Naresh Kumar		
	Sh. L.B. Gupta	Sh. Pradeep Kumar Deshmukh		
	Sh. Puran Singh	Sh.PareshPand ey		
	Sh.GirishGoel	Sh. Umesh Chand Joshi		
	Ms. SurekhaKumari	Sh. Anil Kumar Mahendru		
	Ms. VanitaGhai			
	Sh. DevendraKumar			
	Sh. Anil Kumar			
	Ms. NeelimaGulati			
	Ms. Anjali Sisodia			
	Sh. TarunBhardwaj			
	Sh. Santosh Kumar Jha			
	MsMeghnaSen			
	ShAbhinavChaudha ry			
	Sh. Shivanand Misra			
	Sh. Manish Kumar Verma			

**Channel of Submission and Level of disposal of some of the functions of GIFMIS Vertical.**

The Channel of submission and level of disposal of work for all the subject/matters related GIFMIS verticle under PFMS Division with hierarchy of Sections Sr.AOs/AOs/AAOs are as under:

Sl. No.	Modules/Section of GIFMIS, O/o CGA	Types of cases/files	Channel of Submission	Level of final disposal (in CGA office)
1.	Strategic Planning & Coordination (SPC)	Policy issues related to automation of various processes which has implication of amendment in the extant Rules/instructions as stipulated under various Rule book/Manuals.	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA-CGA	CGA
		Management of Masters	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA	Addl. CGA
		Management of Website	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA	Addl. CGA
		Administrative Matters	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA	Addl. CGA
		Banking Support	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA	Addl. CGA
		Resource Management including Technical Resources	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA	Addl. CGA
		All other matters including software development	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA	Addl. CGA
2.	N.T.R.P	All matters relating to development/ support for NTRP, TIN, UC and IAD Module	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA	Addl. CGA

3.	CDDO Module	All matters relating to development/support for CDDO Module	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA	Addl. CGA
4.	System Development, Testing and Quality Control (SDTQC Section)	Development requirements in PFMS	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA	Addl. CGA
		Integration of various Software's with PFMS	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA	Addl. CGA
5.	EIS, GPF and Pension Module	All matters relating to development/support for EIS, GPF and Pension Module	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA	Addl. CGA
6.	Reports	CAM Reports	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA	Addl. CGA
		IGST Refund (ICEGATE)/ Support	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA	Addl. CGA
		GST Refunds (GSTN)/ Support	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA	Addl. CGA
		Monthly Accounts	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA	Addl. CGA
		Finance Accounts	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA	Addl. CGA
		Appropriation Account	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA	Addl. CGA
		Miscellaneous	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA	Addl. CGA
7.	Support	All matters relating to development/ support	AAO -- Sr. AO -- ACGA -- Jt. CGA -- Addl. CGA	Addl. CGA

Name of the Vertical : **Help Desk Vertical**  
Section/Division : PFMS Division

**Brief function of the Section/division**

1. Effective handling of issues / Grievances
2. Scuritinise the daily status report
3. Handling queries related to External Systems MNREGA, NSAP, NSP, PDS, Awass Soft, Priya Soft, Icegate/ROSL, IGST Refund, Nikshay etc
4. To setup a CRM Software/ Portal for Helpdesk.
5. Setup a system for instant integrated training and documentation for any new added functionality and Features.
6. Separate resource allocation for handling Visitors Query.
7. To Create backup resource plan.
8. Monitoring Call Centres.
9. Holding Call Centre and Help Desk Review meetings.
10. Matters related to CP Grams, RTIs and Parliament Questions.
11. Approvals for POC (Proof of Concept).

Designation	AAO	Sr. AO/AO	ACA/ACGA/ Dy.CGA	Jt. CGA
1	Vacant	Sh. G.Harindra Narayanan	Sh. Navneet Kumar	Smt. Rekha Raikar Kumar

Name of the Vertical : **Training Cell Vertical**

Section/Division : **PFMS**

**Brief function of the Section/division**

1. Conducting of Training on
  - a. PAO Module
  - b. EIS Module
  - c. GPF Module
  - d. Pension Module
  - e. CDDO Module
  - f. NRTP Module
  - g. DBT Module
  - h. EAT Module
  - i. Treasury Integration Module
  - j. Over view of PFMS

Designation	AAO	Sr. AO/AO	ACA/ACGA/Dy.CGA	Jt. CGA
<b>1</b>	Vacant	Sh. Sushil Kumar Arya Sh. Birender Singh Sh. S. Francis	Sh. Neeraj Kulhari	Smt. Sanchita Shukla

**Channel of Submission and Level of disposal of the functions of Training Vertical.**

Sl. No.	Channel of Submission and level of disposal in respect of Admin. Section		Level of Final disposal (in PFMS Division)
1.	AAO/ Sr.AO	DYCGA/ Jt.CGA	Addl.CGA

Name of the Vertical : **Administration Vertical**

Section/Division : **Admin**

Brief function of the Section/ Division

**1. Administration** including all personnel claim, maintenance of service book & leave account, Posting /transfer, Vigilance cases, All reports/returns, RTI/grievances, complaints etc., parliament Question, R&I

**2. DDO, PFMS/Estt**, Audit reply in r/o PFMS (Admn.) & establishment, Preparation of salary bills, maintenance of PBR and other related works of Salary i.e. calculation of Income tax. Issuance of Form 16 etc., maintenance of Cash book, Imprest register.

**3. Housekeeping** job, deployment of OA/ MTS/security Guard and their wages, managing Vehicles, meeting arrangement. Minor repair /maintenance of building and Correspondence with NDMC/other bodies regarding maintenance of building etc., Purchase of stationery, stores and other Misc items. Managing stores, Repair of various e-gadgets installed in office etc. Processing of payment of bills of concerned services on file.

S. No.	AAOs	Sr. AO/AO	ACA/ACGA/ Dy. CGA	Jt. CGA
1	Sh. Manoj Kumar Raina	Sh. Jitender Kumar	Sh. Abhey Kumar, ACGA	Smt. Sanchita Shukla
2	Sh. Dinesh Kumar		Sh. NeerajKulhari, Dy. CGA	
3	Sh. Pawan Kumar			

**Channel of Submission and Level of disposal of the functions of Administration Vertical.**

Sl. No.	Channel of Submission and level of disposal in respect of Admin'Section		Level of Final disposal (in PFMS Division)
1.	AAO-> Sr.AO-> ACGA->	Dy. CGA-> Jt.CGA	Addl.CGA

Name of the Vertical : **Administration Vertical**

Section/Division : **PFMS State Directorate**

**Brief function of the Section/ Division**

1. Mapping / configuration of schemes (State Budget code with Govt of India Scheme code).
2. Imparting training to state Govt. Departments/implementing Agencies/NGOs for EAT/DBT module of PFMS.
3. Resolving PFMS related issues of State Govt. Departments/IAs/NGOs.
4. Reconciliation of Treasury data with PFMS data.
5. Functioning as CDDO.

S. NO	Name Of State	AAOs	Sr.AO/ AO	ACA/ ACGA/ Dy.CGA	Jt.CGA
1	ANDHRA PRADESH	Sh. V. Nirmal Kumar	Smt. A RatnaVenkateswar Sh. Mannav Mittal	Smt. Karthika J Kumar	Sh. C.V. Prasad
2	ARUNACHAL PRADESH	Rajesh Kumar Bhaktesh	Shyam Sunder Meena Satish Kumar	Smt. VimlaNa waria	Sh. C.V. Prasad
3	ASSAM	Jiban Ramchiary Naresh Choudhary	Jahar Lal chakraborty Raju Sarkar	VimlaNa waria	Sh. C.V. Prasad
4	BIHAR	Sh. Mahesh Prasad Rai Sh. V.C. Soni	Sh. B.C. Trivedi Sh. Anil Kumar Roy	-	Sh. C.V. Prasad
5	CHHATTISGARH	Md. Salam Santosh Kumar Vishwakarma	N. K. Sihare S.N. Mathurkar	Smt. VimlaNa waria	Sh. C.V. Prasad
6	GOA	Sh. Deepak Kumar	smt.Manorma Devi	Sh. Abhey Kumar	Sh. C.V. Prasad
7	GUJARAT	Sh. Manubhai Rathod Sh. Harkesh Meena	Sh. Atul Kumar Kharadi Sh. Pankaj Jain		Sh. C.V. Prasad
8	HARYANA	Sh. Satish Kr Sharma sh. Sanjay sharma	Sh. Ajay Alok Ms. Deepshikha Kapoor	Sh. Harprit K Singh	Sh. C.V. Prasad
9	HIMACHAL PRADESH	Sh. Vinod Kumar Singh	Smt. PrasoonSrivastav a	Sh. Shakeel Maqbool	Sh. C.V. Prasad
10	JAMMU AND KASHMIR	Sh. Anant Kumar	Sh. Ram Vijay Singh	Sh. Shakeel	Sh. C.V. Prasad



		Sh. Abhishek Singh	Sh. Ram Singh	Maqbool	
11	JHARKHAND	Sh. Mukesh Kumar	Sh. R.K. Choudhary		Sh. C.V. Prasad
		Sh. Abhishek Kumar	Sh. Praveen Kumar		
12	KARNATAKA	P. A. Sanjaya	Vimla J.	Harsha A H.	Sh. C.V. Prasad
			C Deepa		
13	KERALA	Sh. K. R. Harish	Sh. A. Rajesh	Smt. Karthika J Kumar	Sh. C.V. Prasad
		Smt. Geeta R. Nair	Smt. SobhaJayan		
14	MADHYA PRADESH	Sh. Sandeep Kumar	Sh. Sanjay khurana	SmtVimla Nawaria	Sh. C.V. Prasad
		Sh. Ratendra Singh Kushwah	Sh. Sanjay Rawat		
15	MAHARASHTRA	Sh. Hemraj Meena	Sh. Ajay Kumar	Sh. Navneet Kumar	Sh. C.V. Prasad
		Sh. Saurabh Shukla	Sh. Sunil Kumar		
16	MANIPUR	N C Lupheng	Ksh. Nobo Singh	Sh. Shakeel Maqbool	Sh. C.V. Prasad
			Irungbam S Singh		
17	MEGHALAYA	Uttam Kumar pandey	Monojit Bhattacharya		Sh. C.V. Prasad
			Ranjan Das		
18	MIZORAM	Ashish Jaiswal	Mary Ngailianchhing	Sh. P. Deepak	Sh. C.V. Prasad
		Alok Kumar	Gopal Singh Rawat		
19	NAGALAND	Sh. VishitoKulnu	sh. Athuw	Sh. Harprit K Singh	Sh. C.V. Prasad
			Sh. Manish Kumar		
20	ODISHA	AmulyaParida	Jasobanta Swain	Sh. Manish Rawat M	Sh. C.V. Prasad
			S.S. Pnada		
21	PUNJAB	Sh. Raj Kumar	Sh. Raj Kumar	Sh. Harprit K Singh	Sh. C.V. Prasad
		Sh. Anoop Kumar	Sh. Nishant Kumar		
22	RAJASTHAN	Sh. Arun Uresar	Sh. Ramkesh Meena	Sh. Vijay Choudhary	Sh. C.V. Prasad
		Sh. Mohan Lal Meena	Sh. Laxmikant Meena		
23	SIKKIM	Sh. Rakesh Kumar	Sh. Madan Lal Yadav		Sh. C.V. Prasad
		Sh. Sagar Kant	Sh. Abhash Chandra Jha		
24	TAMIL NADU	Smt. M. Lavanya	T.V. Ranganathan	Sh. P. Deepak	Sh. C.V. Prasad
			Mohd. Hayaath		
			R. Sekar		
25	TELANGANA	Sh. M.S.	Sh. N.S. Madhu	Smt.	Sh. C.V.

		Virinchi	Ganan	Karthika J Kumar	Prasad
		Sh. M.H. Ram Naik	Sh. N.V. Janardhana Rao		
26	TRIPURA	-	Sh. S. Roy	Sh. P. Deepak	Sh. C.V. Prasad
		Sh. Rajesh Kumar	Sh. K. C. Pal		
27	UTTAR PRADESH	Sh. Nilesch Kumar	Sh. Hemant Kumar Srivastava	-	Sh. C.V. Prasad
			Sh. Umesh Chandra Srivastava		
28	UTTARAKHAND	Sh. Bijendra Kumar Singh	Sh. Surat Singh Lamba	-	Sh. C.V. Prasad
		Sh. Bhaarat Singh Negi	Sh. Pan Singh Rawat		
29	WEST BENGAL	Sh. Bhawani Prasad Dutta	Sh. Bibekanandas Das	Sh. Harprit K Singh	Sh. C.V. Prasad
		Sh. Biplab Biswas	Sh. D. Chandra Shekhar		
30	ANDAMAN & NICOBAR	P S Satish	Hemant Kumar		Sh. C.V. Prasad
		Pradeep Kumar	Anil Kumar		
31	CHANDIGARH	Sh. Harjeet Singh	Smt. Jugjeev Kaur	Sh. Harprit K Singh	Sh. C.V. Prasad
			Sh. S.K. Goyal		
32	DAMAN & DIU	Sh. Shashi Kumar	Sh. C.P.A. StanlyGnanaraj	-	Sh. C.V. Prasad
		Sh. Abhinav Chaudhary	Sh. B. M. Panda		
33	NCT OF DELHI		P.V. Satish		Sh. C.V. Prasad
			Atul Bhatnagar		
34	LAKSHADWEEP		Smt. Gurvinder Kaur	Smt. Karthika J. Kumar	Sh. C.V. Prasad
			Sh. R. Rajendran Nair		
35	PUDUCHERRY	Alok Kumar	C T Uma		Sh. C.V. Prasad
			V. Mangala		
36	Ladakh	Sh. Rishi Kapoor	Sh. PuntsogAngchok	Sh.Shake el Maqbool	Sh. C.V. Prasad
			Sh. Barnabas Tiru		
37.	Delhi (Hq.)	Shri. Dinesh Kumar	Smt. Anjli Tyagi		

**Channel of Submission and level of disposal in respect of PFMS State Dtes.**

Channel of Submission	Final Disposal
AAO→ Sr.AO→ ACGA→ Jt.CGA	Addl. CGA

Name of the Vertical : **Administration Vertical**  
Section/Division : **Procurement Section, PFMS**

**Brief function of the Section/Division :**

Processing of major financial proposals of PFMS Division (Procurement of items and services etc through GeM portal or tendering as per provision contained in GFRs, 2017) for seeking the concurrence and approval of Competent Financial Authority i.e AS & FA (Finance) - Integrated Finance Unit/Secretary (Expenditure)/Finance Minister.

All GeM Procurement Proposals of PFMS (Admn.) / PFMS Technology Vertical

**Channel of submission is as below:-**

Designation	AAOs	Sr.AO/ AO	ACA/ACGA/ Dy.CGA	Jt.CGA	Addl.CGA
	Sh. Dharmveer	Sh. P.C.Bhatt	Sh. Abhey Kumar, ACGA Sh. NeerajKulhari, Dy.CGA	Smt. Sanchita Shukla	Smt. Dharitri Panda

Name of the Vertical : **Administration Vertical**  
 Section/Division : **Coordination Section, PFMS**

**Brief function of the Section/Division :**

- Collect all reports i.e. Monthly DO, eSamiksha Report, Updation of Induction material in r/o PFMS division, Sanctioned Strength Persons in Position and Vacancies Report (for Monthly Report basis ) from Administration Section of PFMS (Hq./ State Dir.) and forward to O/o CGA. All Correspondence related to all the subjects as mentioned .
- Receipts and disposal of RTIs and updation on RTI portal.
- Receipts & Disposal of Parliament Question.
- Disposal of grievances.
- Compilation and Forwarding of Audit Para/replies .

**Channel of submission is as below:-**

Designation	AAOs	Sr.AO/ AO	ACA/ACGA/ Dy.CGA	Jt.CGA	Addl.CGA
	1. Sh. Sunil Sharma 2. Vacant	1. Smt. Sunita Sharma 2. ShVinay Sahrawat.	Sh. NeerajKulhari, Dy.CGA	Smt. Sanchita Shukla	Smt. Dharitri Panda

Name of the Vertical : **Administration Vertical**  
 Section/Division : **Pay and Accounts Office PFMS**

**Brief function of the Section/division**

1. Pre-Check and payments of all bills pertaining to PFMS and cheque drawing DDOs through e-payment and cheques.
2. Compilation and consolidation of Monthly Accounts.
3. Maintenance of GPF ledger and broadsheet including transfer in and transfer out of GPF accounts of all employees.
4. Calculation of interest on GPF and issue of annual statement to all employees.
5. Settlement of final payment of GPF.
6. Settlement of Pension Cases including revision of pension.
7. Authorization of retirement benefits of PFMS and all CDDOs.
8. Finalization & issue of Inward/Outwards Claims.
9. Maintenance of Broadsheet of HBA, MCA, OMCA, and CA.
10. Maintenance of Valuable register: Challan and PLI.
11. Maintenance of Cheque stock register, cheque issue and drawn register.
12. Correspondence with Head Quarter, Pr. Accounts Office, CGA office and C&AG office regarding audit paras and other matters
13. Uploading of monthly transaction of contribution under NPS to NSDL.
14. Allocation of Budget to all CDDOs.
15. Issue of LOA and LOC to all CDDOs.
16. Submission of monthly DO to Pr.Account Office.

**Officers of PAO**

<b>Sl.No</b>	<b>Name</b>	<b>Designation</b>
1.	Smt. Sanchita Shukla	Jt. CGA
2.	Shri Neeraj Kulhari	Dy.CGA
3.	Sh. Abhey Kumar	ACGA
4.	Shri J.N.Koli	Sr. AO
5.	Shri Sanjay Kumar	AAO

**Channel of submission is as below:-**

Designation	AAOs	Sr.AO/ AO	ACA/ACGA/ Dy.CGA	Jt.CGA
	Shri Sanjay Kumar	Shri J.N.Koli	Sh. Abhey Kumar> Sh. NeerajKulhari, Dy.CGA>	Smt. Sanchita Shukla

## Channel of submission & level of disposal of types of cases/files of different sections in O/o CGA

### Administration Section

Sl. No.	Types of cases	Channel of submission	Level of final disposal
1	Work allocation of Gr A Officers	Sr.Acctt./Acctt.->AAO->Sr.AO->ACGA->DyCGA->JtCGA->Addl.CGA ->CGA□□	CGA
2	Issue of Appointment/joining orders/Transfer/Posting of officers/staff	Sr.Acctt./Acctt.->AAO->Sr.AO->ACGA->DyCGA->JtCGA->Addl.CGA ->CGA□□	CGA
3	Nomination for training of Gr A/Gr B officers	Sr.Acctt./Acctt.->AAO->Sr.AO->ACGA->DyCGA->JtCGA->Addl.CGA ->CGA□□	CGA
4	Administrative Reforms like Sparrow/E-HRMS/E-office/merger of PFMS with PAOs	Sr.Acctt./Acctt.->AAO->Sr.AO->ACGA->DyCGA->JtCGA->Addl.CGA ->CGA□□	CGA
5	Organising Conference/Interactive workshop/ Civil Accounts Day etc.	Sr. Acctt./Acctt. ->AAO-> Sr.AO->ACGA->Jt. CGA-> Addl. CGA -> CGA ->Secretary (Exp.)	CGA/ Secretary (Exp.)
6	Major procurement like computers/Laptop/Servers/Hiring of Vehicle/outsourcing manpower	Sr. Acctt./Acctt. ->AAO-> Sr.AO->ACGA->Jt. CGA-> IFU	IFU/Secretary (Exp.)
7	Applications for deputations of Sr. AOs/AOs	Sr.Acctt./Acctt.->AAO->Sr.AO->ACGA->DyCGA->JtCGA	Jt. CGA
8	Purchase of petty items for running office	Sr.Acctt./Acctt.->AAO->Sr.AO->ACGA->DyCGA->JtCGA	Jt. CGA
9	Maintenance of Shipra Suncity (occupied flats of O/o CGA)	Sr.Acctt./Acctt.->AAO->Sr.AO->ACGA->DyCGA->JtCGA	Jt. CGA

10	AMC of Computers/printer/Fax machine/Photocopy machine/Telephone	Sr.Acctt./Acctt.->AAO->Sr.AO->ACGA->DyCGA->JtCGA	Jt. CGA
11	Miscellaneous work	Sr.Acctt./Acctt.->AAO->Sr.AO->ACGA->DyCGA->JtCGA	Jt. CGA

**Pay & Accounts Office**

<b>Sl. No.</b>	<b>Types of cases</b>	<b>Channel of submission</b>	<b>Level of final disposal</b>
1	Pension cases	DH-> AAO-> Sr.AO ->ACGA -> Jt. CGA	Jt.CGA
2	GPF withdrawals	DH-> AAO-> Sr.AO ->ACGA -> Jt. CGA	Jt.CGA
3	Reports to Coordination Section	DH-> AAO-> Sr.AO ->ACGA	ACGA
4	Expenditure reports	DH-> AAO-> Sr.AO ->ACGA	ACGA
5	GPF bills	DH-> AAO-> Sr.AO	Sr.AO
6	Monthly DO regarding Account Matters	DH-> AAO-> Sr.AO	Sr.AO
7	Submission of compilation reports	DH-> AAO-> Sr.AO	Sr.AO
8	GPF Transfer out cases	DH-> AAO-> Sr.AO	Sr.AO
9	Pension Bills	DH->AAO	AAO
10	GPF Transfer in cases	DH->AAO	AAO
11	Issues if GPF Statements	DH->AAO	AAO



### **Cash Section**

<b>Sl. No.</b>	<b>Types of cases</b>	<b>Channel of submission</b>	<b>Level of final disposal</b>
1	Personal claims	DH-> AAO-> Sr.AO ->ACGA -> Jt. CGA	Jt.CGA
2	Pension cases	DH-> AAO-> Sr.AO ->ACGA -> Jt. CGA	Jt.CGA
3	Quarterly Pay & Allowances reports	DH-> AAO-> Sr.AO ->ACGA -> Jt. CGA	Jt.CGA
4	Promotion, MACP etc	DH-> AAO-> Sr.AO ->ACGA -> Jt. CGA	Jt.CGA
5	Reports to Coordination Section	DH-> AAO-> Sr.AO ->ACGA	ACGA
6	Budget (BE,RE,FE)	DH-> AAO-> Sr.AO ->ACGA	ACGA
7	Audit objection settlements	DH-> AAO-> Sr.AO ->ACGA	ACGA
8	RTI work	DH-> AAO-> Sr.AO ->ACGA	ACGA
9	Monthly Expenditure Statement	DH-> AAO-> Sr.AO	Sr.AO
10	Income Tax calculations	DH-> AAO-> Sr.AO	Sr.AO
11	Form 16	DH-> AAO-> Sr.AO	Sr.AO
12	Salary bills	DH->AAO	AAO
13	Pension Bills	DH->AAO	AAO
14	Income Tax Quarterly Returns	DH->AAO	AAO
15	TDS Returns	DH->AAO	AAO
16	GST Returns	DH->AAO	AAO

**HR-1**

<b>Sl. No.</b>	<b>Types of cases</b>	<b>Channel of submission</b>	<b>Level of final disposal</b>
1	Offer of Appointment to the candidates allocated to ICAS by DoPT on the basis of Civil Service Exam (CSE) conducted by UPSC	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA ->Secretary (Exp.) -> Hon'ble Finance Minister	Hon'ble Finance Minister
2	Proposal related to resignation/dismissal/voluntary retirement/compulsory retirement/under Rule 56(j) and FR-48 in respect of ICAS (Group-A)	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA ->Secretary (Exp.) -> Hon'ble Finance Minister	Hon'ble Finance Minister
3	Proposal related to promotion cases at all levels of ICAS	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA ->Secretary (Exp.) -> Hon'ble Finance Minister	Hon'ble Finance Minister
4	Proposal requiring approval of Screening Committee for taking up foreign assignments or extension thereof	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA ->Secretary (Exp.) -> Hon'ble Finance Minister	Hon'ble Finance Minister
5	Proposal related to grant of Non Functional Upgradation (NFU) at all levels of ICAS	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA ->Secretary (Exp.) -> Hon'ble Finance Minister	Hon'ble Finance Minister
6	Proposal related to Cadre Restructuring proposal of ICAS (Group-A)	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA ->Secretary (Exp.) -> Hon'ble Finance Minister	Hon'ble Finance Minister
7	Amendment of ICAS (Group-A) Recruitment Rules	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA ->Secretary (Exp.) -> Hon'ble Finance Minister	Hon'ble Finance Minister
8	Confirmation of ICAS probationers	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA ->Secretary (Exp.) -> Hon'ble Finance Minister	Hon'ble Finance Minister
9	Constitution of Internal Review Committee under Rule 56(j) and FR-48 and its related cases. All the cases under Rule 56(j) and FR-48 has to be reviewed by the Review Committee headed by Secretary (Exp.)	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA ->Secretary (Exp.)	Secretary (Exp.)
10	Transfer of ICAS officers as per Transfer/Placement policy, 2015 read with its amendment of 2020	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA	CGA
11	Nomination of ICAS officers for training in India and abroad at all level	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA	CGA

12	Exemption from attending mandatory training & in-service training	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA	CGA
13	Acceptance of intimation/permission in respect of ICAS officers under CCS (Conduct) Rules, 1964 (eg. Sale/purchase of movable/immovable property, pursuing of higher studies etc.	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA	CGA
14	Submission of proposal(s) to UPSC for DPC relating to promotion of ICAS officers	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA	CGA
15	Submission of proposal(s) for in house DPC relating to promotion of ICAS officers (JTS to STS and grant of NFSG)	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA	CGA
16	Cases of Central Deputation of ICAS officers as JS/Director/DS/US	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA	CGA
17	All service matters of ICAS Group "A" officers	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA	CGA
18	Matters relating to Indian Civil Accounts Service Association (ICASA)	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA	CGA
19	Preparation of Civil List of ICAS officers	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA	CGA
20	Complaints against ICAS officers	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA	CGA
21	Attachment of ICAS Probationers for 'On the Job Training' in Civil Ministries/Departments	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA-> CGA	CGA
22	Parliament Questions	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA	Addl. CGA
23	Various reports and returns to be submitted to Admn. I, DoE, CDN Section O/o CGA viz. Monthly Report for cases related to approval of ACC, Probity Report etc.	AAO->Sr.AO->ACGA->Jt CGA->Addl.CGA	Addl. CGA
24	Various reports and returns to be submitted to Admn. I, DoE, CDN section O/o CGA viz VIP Report, Monthly DO etc.	AAO->Sr.AO->ACGA->Jt CGA	Jt. CGA

## **HR-II Section**

<b>Sl. No.</b>	<b>Types of cases</b>	<b>Channel of submission</b>	<b>Level of final disposal</b>
1	Proposal relating to resignation /dismissal/compulsory retirement under FR 56J & FR 48 in respect of Sr.AO(Gr.A)	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA-> CGA-> Secretary (Exp.) ->Hon'ble FM	Hon'ble FM
2	Promotion cases of Sr.AO (Gr.A)	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA-> CGA-> Secretary (Exp.) ->Hon'ble FM	Hon'ble FM
3	Cadre restructuring proposals of SrAO (Gr.A)	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA-> CGA-> Secretary (Exp.) ->Hon'ble FM	Hon'ble FM
4	Amendment of CCAS (Senior Accounts Officer Group 'A' ) Recruitment Rules	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA-> CGA-> Secretary (Exp.) ->Hon'ble FM	Hon'ble FM
5	Promotion to the grade of Senior Accounts Officer (Group A)	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA-> CGA-> Secretary (Exp.) ->Hon'ble FM	Hon'ble FM
6	Transfer of SrAO(Gr.A) with lesser tenure (less than 3 years) as per Transfer policy.	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA-> CGA-> Secretary (Exp.)	Secretary (Exp.)
7	Constitution of Internal Review Committee under FR56 (j) and FR 48, its related issues and subsequent reviews.	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA-> CGA-> Secretary (Exp.)	Secretary (Exp.)
8	All service matters of SrAO(Gr A)	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA-> CGA	CGA
9	Forwarding of proposals regarding Recruitment Rules of all CCAS posts to DoE	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA-> CGA	CGA
10	Sanction of Ex-India leave in respect of SrAO	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA-> CGA	CGA
11	Matter relating to Central Pay Commissions	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA-> CGA	CGA
12	Matter concerning concurrence/approval of DoE/FM	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA-> CGA	CGA
13	Cadre Clearance for visiting abroad by SrAOs	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA-> CGA	CGA
14	Finalisation of Encarement Proposals	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA-> CGA	CGA
15	Approval of Mid career training of SrAOs	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA	Addl. CGA
16	Forwarding of applications of SrAO (Group 'A') on deputation	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA	Addl. CGA
17	Approval of Training of AO/SrAOs at NIFM	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA	Addl. CGA
18	Extension of Deputation beyond 5 years	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA	Addl. CGA
19	Sanction of EL beyond 5 days in	DH->AAO->Sr.AO->Dy.CGA-	Addl.

	respect of AAOs/PAOs/SrAOs posted in HR II	>Jt.CGA->Addl.CGA	CGA
20	Proforma promotion under NBR in r/oSrAOs	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA	Jt.CGA
21	Induction/Mid Career Training	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA	Jt.CGA
22	Extension of Deputation beyond 3 years	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA	Jt.CGA
23	Sanction of EL upto 5 days SrAOs	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA	Jt.CGA
24	Forwarding of applications for availing LTC in respect of SrAOs	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA	Jt.CGA
25	Correspondence with field offices and consolidation of information reg. seniority, transfer, promotion & other misc. issues	DH->AAO->Sr.AO->Dy.CGA	Dy.CGA
26	Compilation of data regarding recruitment/vacancies in respect of SrAOs	DH->AAO->Sr.AO->Dy.CGA	Dy.CGA
27	Sanction of EL in respect of Acctt/Sr.Acctt posted in HR II	DH->AAO->Sr.AO->Dy.CGA	Dy.CGA
28	Forwarding of applications for availing LTC in respect of Acctt/Sr.Acctt posted in HR II	DH->AAO->Sr.AO->Dy.CGA	Dy.CGA

### **HR-III Section**

<b>Sl. No.</b>	<b>Types of cases</b>	<b>Channel of submission</b>	<b>Level of final disposal</b>
1	Promotion and allocation of AAOs as PAOs and AAO(Civil) exam passed candidates as AAOs	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA-> CGA	CGA
2	Transfer of SrAO(Gr A) who have completed the prescribed tenure in a Min/Deptt as per Transfer Policy	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA-> CGA	CGA
3	Inter ministry transfer/posting of AAOs/PAOs/	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA-> CGA	CGA
4	Forwarding of proposals regarding Recruitment Rules of all CCAS posts to DoE	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA-> CGA	CGA
5	Sanction of Ex-India leave in respect of AAOs/PAOs posted in HR III	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA-> CGA	CGA
6	Matter concerning concurrence/approval of DoE/FM	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA-> CGA	CGA
7	Issues regarding interpretation or formulation of Transfer policy/Training policy/Recruitment Rules/Unilateral/mutual transfer policy	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA-> CGA	CGA
8	Matter relating to Central Pay Commission	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA-> CGA	CGA
9	Approval of Training of PAOs at NIFM	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA	Addl. CGA
10	Forwarding of applications of Group 'B' officers and SrAO (Group 'A') on deputation	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA	Addl. CGA
11	Extension of Deputation beyond 3 years	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA	Addl. CGA
12	Request / Representation of Group 'B' regarding transfer/posting/seniority/promotion etc.	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA	Addl. CGA
13	Nomination of DPC members in respect of promotion of AAOs	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA	Addl. CGA
14	Grievances of Group 'B' officers regarding transfer/posting/seniority/promotion etc.	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA	Addl. CGA
15	Issues regarding interpretation or formulation of policy.	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA	Addl. CGA
16	Sanction of EL beyond 5 days in respect of AAOs/PAOs posted in III	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA	Addl. CGA
17	Preparation of combined seniority	DH->AAO->Sr.AO->Dy.CGA	Jt.CGA

	list of AAO(Civil) passed officials	->Jt.CGA	
18	Approval of Induction / Mid career training of AAOs &PAO	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA	Jt.CGA
19	Proforma promotion under NBR in respect of AAOs/PAO	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA	Jt.CGA
20	Cases for extension of deputation upto 3 years	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA	Jt.CGA
21	Preparation of Gradation list of AAOs/PAOs/SrAOs	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA	Jt.CGA
22	Sanction of EL upto 5 days and CL in respect of AAOs/PAOs posted in HR III	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA	Jt.CGA
23	Forwarding of applications for availing LTC in respect of AAOs/PAOs posted in HR III	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA	Jt.CGA
24	Correspondence with field offices and consolidation of information regarding seniority, transfer, promotion & other miscellaneous issues	DH->AAO->Sr.AO->Dy.CGA	Dy. CGA
25	Compilation of data regarding recruitment/vacancies in respect of AAO/PAO	DH->AAO->Sr.AO->Dy.CGA	Dy. CGA
26	Sanction of EL in respect of Acctt/Sr.Acctt posted in HR-III	DH->AAO->Sr.AO->Dy.CGA	Dy. CGA
27	Forwarding of applications for availing LTC in respect of Acctt/Sr.Acctt posted in HR-III	DH->AAO->Sr.AO->Dy.CGA	Dy. CGA

### **HR-IV Section**

<b>Sl. No.</b>	<b>Types of cases</b>	<b>Channel of submission</b>	<b>Level of final disposal</b>
1	Matters relating to Staff Associations, viz. AICAEA, AAO Association & PAO Association	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA-> CGA	CGA
2	Exemption in passing type test in cases of LDCs in the departmental exam for promotion of MTS to LDC	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA-> CGA	CGA
3	Absorption of deputationists in the grade of Accountant	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA-> CGA	CGA
3	Forwarding of proposals regarding Recruitment Rules of all CCAS posts to DoE	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA-> CGA	CGA
4	Sanction of Ex-India leave in respect of AAOs/PAOs/SrAOs posted in IV	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA-> CGA	CGA
5	Matter concerning concurrence/approval of DoE/FM	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA-> CGA	CGA
6	Issues regarding interpretation or formulation of Transfer policy/Training policy/Recruitment Rules/Unilateral/mutual transfer policy of Gr "C" & Gr. "B" (non gazetted) Matter relating to Central Pay Commissions	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA-> CGA	CGA
7	Inter ministry transfer /postings of Group 'C' and Group 'B'(non gazetted) on request /public interest / promotion wherever necessary	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA	Addl. CGA
8	MACP to Group 'B' officers	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA	Addl. CGA
9	Distribution of Dossiers received from Staff Selection Commission to Ministries/Departments in respect of MTS, LDC, Accountants	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA	Addl. CGA
10	Request/Representation of Group 'B' regarding transfer/posting/seniority/promotion etc	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA	Addl. CGA
11	Issues regarding interpretation or formulation of policy	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA	Addl. CGA
12	Sanction of EL beyond 5 days in respect of AAOs/PAOs/SrAOs posted in HR-IV	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA->Addl.CGA	Addl. CGA
13	Promotion/Allocation of officials approved for promotion in respect of Group 'B' (Non gazetted) posts viz. Accountant to Sr.Accountant&	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA	Jt.CGA



	Stenographer III to Stenographer II		
14	Promotion/Allocation of officials approved for promotion in respect of Group 'C' staff viz. MTS to LDC, LDC to Accountant (on seniority basis and departmental examination quota )	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA	Jt.CGA
15	Grievances of entire Group 'C/B(NG)' staff.	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA	Jt.CGA
16	Preparation of Gradation list of PS/SrPS/SrAcctt.	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA	Jt.CGA
17	Sanction of EL upto 5 days and CL in respect of AAOs/PAOs/SrAOs posted in HR IV	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA	Jt.CGA
18	Forwarding of applications for availing LTC in respect of AAOs/PAOs/SrAOs posted in HR IV	DH->AAO->Sr.AO->Dy.CGA ->Jt.CGA	Jt.CGA
19	Preparation of combined seniority list of Stenos	DH->AAO->Sr.AO->Dy.CGA	Dy. CGA
20	Induction training of Group 'C' staff	DH->AAO->Sr.AO->Dy.CGA	Dy. CGA
21	Correspondence with field offices and consolidation of information regarding seniority, transfer, promotion & other miscellaneous issues	DH->AAO->Sr.AO->Dy.CGA	Dy. CGA
22	Compilation of data regarding recruitment/vacancies in respect of MTS/LDC/Stenos/Acctt/Sr.Acctt	DH->AAO->Sr.AO->Dy.CGA	Dy. CGA
23	Sanction of EL in respect of Acctt/Sr.Acctt posted in HR - IV	DH->AAO->Sr.AO->Dy.CGA	Dy. CGA
24	Forwarding of applications for availing LTC in respect of Acctt/Sr.Acctt posted in HR-IV	DH->AAO->Sr.AO->Dy.CGA	Dy. CGA

### **Coordination Section**

<b>Sl. No.</b>	<b>Types of cases</b>	<b>Channel of submission</b>	<b>Level of final disposal</b>
1	All Parliamentary Matters	AAO-> Sr.AO ->ACGA -> Jt. CGA -> Addl. CGA ->CGA	CGA
2	Standing Committee Matters	AAO-> Sr.AO ->ACGA -> Jt. CGA -> Addl. CGA ->CGA	CGA
3	All PAC matters	AAO-> Sr.AO ->ACGA -> Jt. CGA -> Addl. CGA ->CGA	CGA
4	All PMO References	AAO-> Sr.AO ->ACGA -> Jt. CGA -> Addl. CGA ->CGA	CGA
5	Material for : (i) Finance Minister's Budget speech & President's speech, (ii) Annual Report of Ministry of Finance, (iii) "A Reference Annual" INDIA-20-- published by Ministry of Information & Broadcasting (iv) Monthly DO of Secretary(Exp.) to Cabinet Secretary	AAO-> Sr.AO ->ACGA -> Jt. CGA -> Addl. CGA ->CGA	CGA
6	All VIP references/Complaints	AAO-> Sr.AO ->ACGA -> Jt. CGA -> Addl. CGA ->CGA	CGA
7	Submission of Monthly DO by Pr.CCAs/CCAs/CAs(IC) to CGA	AAO-> Sr.AO ->ACGA -> Jt. CGA -> Addl. CGA ->CGA	CGA
8	Organising Senior Officers Meetings(SoM) (issuing Meeting Notice, Consolidation of Agenda items, Preparation of Minutes & Action Taken Notes (ATN) etc.	AAO-> Sr.AO ->ACGA -> Jt. CGA -> Addl. CGA ->CGA	CGA
9	Updation of Induction Material of O/o CGA	AAO-> Sr.AO ->ACGA -> Jt. CGA -> Addl. CGA ->CGA	CGA
10	All routine periodic Report/Returns (Weekly/Monthly)	AAO-> Sr.AO ->ACGA -> Jt. CGA/Addl. CGA	Addl. CGA/Jt. CGA
12	All CPGRAM Cases	AAO-> Sr.AO ->ACGA -> Jt. CGA	Jt. CGA & PGO
13	Quarterly progress report regarding progressive use of official language	AAO-> Sr.AO ->ACGA	ACGA
14	All RTI matters	DH->AAO-> Sr.AO	Sr. AO & Nodal Officer

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### **Vigilance Section**

<b>Sl. No.</b>	<b>Types of cases</b>	<b>Channel of submission</b>	<b>Level of final disposal</b>
1	All Vigilance matters	AAO-> Sr.AO -> Jt. CGA & CVO ->CGA	CGA

### **Examination Section**

<b>Sl. No.</b>	<b>Types of cases</b>	<b>Channel of submission</b>	<b>Level of final disposal</b>
1	Public Grievances on CPGRAMS	AAO-> Sr.AO ->ACGA -> Jt. CGA -> Addl. CGA ->CGA	CGA
2	COURT CASES/TRIBUNAL	Sr.AO ->ACGA -> Jt. CGA -> Addl. CGA ->CGA	CGA
3	All Examination Matters	AAO-> Sr.AO ->ACGA -> Jt. CGA -> Addl. CGA ->CGA	CGA
4	Vigilance matters pertaining to exams	Sr.AO ->ACGA -> Jt. CGA -> Addl. CGA ->CGA	CGA
5	Confidential matters relating to exams	Sr.AO ->ACGA -> Jt. CGA -> Addl. CGA ->CGA	CGA
6	Meetings of Oversight Committee	Sr.AO ->ACGA -> Jt. CGA -> Addl. CGA ->CGA	CGA
7	Coordination with outstation centres for conducting the above exams	AAO->Sr.AO ->ACGA -> Jt. CGA -> Addl. CGA ->CGA	CGA
8	Periodical Reports	AAO-> Sr.AO ->ACGA	ACGA
9	RTI Appeal	AAO-> Sr.AO ->ACGA	ACGA
10	RTI Matters	AAO-> Sr.AO	Sr. A.O & CPIO of Exam

### **Monitoring Cell**

<b>Sl. No.</b>	<b>Types of cases</b>	<b>Channel of submission</b>	<b>Level of final disposal</b>
1.	PAC Oral Evidence Matter (Parliamentary Matter)	AAO->U.S ->Dy.CGA ->Jt. CGA ->Addl. CGA ->CGA	CGA
2	Committee of Secretaries related matter	AAO->U.S ->Dy.CGA ->Jt. CGA ->Addl. CGA ->CGA	CGA
3	All routine periodic reports/ return (weekly / monthly/ occasionally).	AAO->U.S ->Dy.CGA ->Jt. CGA	U.S./Jt. CGA
4	RTI Matter	AAO->U.S ->Dy.CGA ->Jt. CGA	U.S./Jt. CGA
5	Software updating related issue	AAO->U.S ->Dy.CGA ->Jt. CGA ->Addl. CGA ->CGA ->Secretary (Expenditure)	CGA/ Secretary (Exp.)
6	Routine ATN/ATR/EN submission related issue	AAO->U.S	AAO/ U.S.

**INTERNAL AUDIT DIVISION (IAD)**

<b>Sl. No.</b>	<b>Types of cases</b>	<b>Channel of submission</b>	<b>Level of final disposal</b>
1	Policy matters/Development of Manuals	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA->CGA	CGA
2	Finalisation of Annual Review on the performance of Internal Audit Wings of line Ministries/Departments	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA->CGA	CGA
3	Settlement of the Internal Audit Paras (DO to Secretary)	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA->CGA	CGA
4	Cadre review of Gr. 'A' & Gr. 'B' posts for Internal Audit	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA	Addl. CGA
5	Implementation of action plan of Memorandum of Understanding (MoU)	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA	Addl. CGA
6	Development of online Audit Para Monitoring System	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA	Addl. CGA
7	Guidelines on Gender Audit of Policies, Programmes and Schemes	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA	Addl. CGA
8	Status report on Development of a framework for conduct of Risk Based Internal Audit/risk profiling of identified schemes	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA	Addl. CGA
9	Formulation of Annual Audit Plan for IAD	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA	Addl. CGA
10	Special Audit engagements	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA	Addl. CGA
11	Pursuance for compliance of audit observations	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA	Addl. CGA
12	Parliament Questions/ VIP References/Public Grievances	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA	Addl. CGA
13	Approval of Quarterly Audit Programme	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA	Addl. CGA
14	Finalisation of Inspection Reports	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA	Addl. CGA
15	Review of Annual Audit Plan of IAWs	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA	Addl. CGA

16	Any reference /matter received from CCA level	DH -> AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA	Addl. CGA
17	Monitoring of Audit Paras involving financial implication	AAO->Sr.AO-> Dy. CGA ->Jt CGA	Jt. CGA
18	Miscellaneous staff matters	AAO->Sr.AO-> Dy. CGA ->Jt CGA	Jt. CGA
19	Settlement of Audit observations	DH ->AAO->Sr.AO-> Dy. CGA ->Jt CGA	Jt. CGA
20	Pursuance for compliance of audit observations	AAO->Sr.AO-> Dy. CGA ->Jt CGA	Jt. CGA
21	Weeding out of old records	DH ->AAO->Sr.AO-> Dy. CGA ->Jt CGA	Jt. CGA
22	Empanelment of retired officers as consultants	DH ->AAO->Sr.AO-> Dy. CGA ->Jt CGA	Jt. CGA
23	Discloser of significant/confidential information	DH ->AAO->Sr.AO-> Dy. CGA ->Jt CGA	Jt. CGA
24	Pursuance for compliance of audit observations (1 <sup>st</sup> reminder)	DH-> AAO->Sr.AO-> Dy. CGA	Dy. CGA
25	Submission of various periodical Nil reports to CDN section	AAO->Sr.AO-> Dy. CGA	Dy. CGA
26	Hindi Reports	DH-> AAO->Sr.AO	Sr. AO
27	Minor changes in audit programme within the approved plan. It includes revision of audit schedule/postponement of audit/change of team members etc.	DH-> AAO->Sr.AO	Sr. AO
28	Any reference/matter received below the rank of CCA	DH-> AAO->Sr.AO-> Dy. CGA	Dy. CGA

### Legal Cell

<b>Sl. No.</b>	<b>Types of cases/file</b>	<b>Channel of Submission</b>	<b>Level of final disposal(in CGA office)</b>
1.	Monthly Report related to pending court cases(CGA)	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA->CGA	CGA
2.	Weekly Report related to pending court cases wherein Department of Expenditure is either Respondent No. 1 or other than Respondent No. 1	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA->CGA	CGA
3.	Monthly Report related to pending court cases wherein Department of Expenditure is either Respondent No. 1 or other than Respondent No. 1	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA->CGA	CGA
4.	Quarterly Report on reduction in total number of court cases withdrawn/settled/disposed	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA->CGA	CGA
5.	Quarterly Report on Hindi working in Legal Cell, O/o CGA	DH->AAO->Sr.AO->Dy.CGA	Dy. CGA
6.	Final Disposal of various court cases defended by this office	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA->CGA	CGA
7.	Any service / administrative matter which is required to be considered by CGA as per direction of the Hon'ble Court	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA->CGA	CGA
8.	Forwarding of Para-wise comments prepared by this office to Govt. Counsel for vetting	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA->CGA	CGA
9.	Forwarding of final counter reply affidavit to Govt. Counsel for filing	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA->CGA	CGA

10.	Approval for draft counter reply received from other Ministries/Departments for vetting	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA->CGA	CGA
11.	Reply to Parliament Questions	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA->CGA	CGA
12.	Reply to RTI Question	AAO	AAO & CPIO legal Cell
12(a)	Appeal, if any, against the Reply of CPIO	Dy. CGA (Legal Cell)	Dy. CGA
13	Furnishing reply to general information to CDN section	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA	Jt. CGA
14	Making correspondence with other Ministries/Department	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA->CGA	CGA
15	Submitting the status of the Court cases being defended by this office for information	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA->Addl.CGA->CGA	CGA
16	Processing the professional bills of the Govt. Counsels nominated/engaged in the court cases pertaining to this office	DH->AAO->Sr.AO->Dy.CGA->Jt.CGA (Admn.)	Jt. CGA (Admn.)



### **Appropriation Accounts**

<b>S. No.</b>	<b>Types of cases</b>	<b>Channel of Submission</b>	<b>Level of final disposal</b>
1	Appropriation Accounts (Stage I)	AAO -> Sr.AO -> ACGA -> Dy.CGA	Dy.CGA
2	Appropriation Accounts (Stage II)	AAO -> Sr.AO -> ACGA -> Dy.CGA-> Jt.CGA	Jt.CGA
3	Appropriation Accounts (Stage III)	AAO -> Sr.AO -> ACGA -> Dy.CGA -> Jt.CGA - > Addl. CGA -> CGA	CGA
4	Summary & Annexures to Appropriation Accounts	AAO -> Sr.AO ->ACGA -> Dy.CGA -> Jt.CGA - > Addl. CGA -> CGA	CGA
5	Observations on scrutiny of DDG	AAO -> Sr.AO -> ACGA -> Dy.CGA	Dy.CGA
6	Reconciliation of figures of Appropriation A/c with SCT	AAO -> Sr.AO -> ACGA -> Dy.CGA	Dy.CGA
7	All routine periodic Reports/Return to CDN section	AAO -> Sr.AO -> ACGA -> Dy.CGA	Dy.CGA
9	Draft Chapters of C&AG's Financial Audit Report	AAO -> Sr.AO -> ACGA -> Dy.CGA -> Jt.CGA - > Addl. CGA	Addl. CGA
10	All RTI Matters	AAO -> Sr.AO (CPIO) - > Dy.CGA	Dy.CGA

### **Finance Accounts**

<b>Sl. No.</b>	<b>Types of cases</b>	<b>Channel of submission</b>	<b>Level of final disposal</b>
1	Journal Entry (JE)	AAO->Sr.AO->ACGA ->Dy.CGA->JtCGA->Addl.CGA->CGA	CGA
2	Prior Period Adjustment (PPA)	AAO->Sr.AO->ACGA ->Dy.CGA->JtCGA->Addl.CGA->CGA	CGA
3	Draft Union Government Finance Account	AAO->Sr.AO->ACGA ->Dy.CGA->JtCGA->Addl.CGA->CGA	CGA
4	Accounts at a Glance	AAO->Sr.AO->ACGA ->Dy.CGA->JtCGA->Addl.CGA->CGA	CGA
5	Parliament Questions	AAO->Sr.AO->ACGA ->Dy.CGA->JtCGA->Addl.CGA	Addl. CGA
6	Statement of Central Transaction (SCT)	AAO->Sr.AO->ACGA ->Dy.CGA	Dy. CGA
7	IGAS I, II, III & Statement no. 11	AAO->Sr.AO->ACGA ->Dy.CGA	Dy. CGA
8	All routine periodic Report/Return to CDN Section	AAO->Sr.AO->ACGA ->Dy.CGA	Dy. CGA
11	Review of DDS&R Head	DH ->AAO->Sr.AO	Sr. AO
12	All RTI matters	DH ->AAO->Sr.AO	Sr. AO & CPIO

**Data Analytics & Monthly Account (DAMA)**

<b>Sl. No.</b>	<b>Types of cases</b>	<b>Channel of submission</b>	<b>Level of final disposal</b>
1	Review of Monthly Accounts	DH->AAO->SrAO->ACA->ACGA ->DyCGA->Jt.CGA ->Addl.CGA ->CGA	CGA
2	Provisional Accounts	AAO->SrAO->ACA->ACGA ->Dy.CGA->Jt.CGA ->Addl.CGA ->CGA	CGA
3	Flash figures	DH->AAO->SrAO->ACA->ACGA ->DyCGA->Jt.CGA ->Addl.CGA ->CGA	CGA
4	Approval related to data sharing with different agencies	DH->AAO->SrAO->ACA->ACGA ->DyCGA->Jt.CGA ->Addl.CGA ->CGA	CGA
5	Correspondence related to integration of PFMS	AAO->SrAO->ACA->ACGA ->Dy.CGA->Jt.CGA ->Addl.CGA	Addl.CGA
6	Preparation of quarterly liability statement	AAO->SrAO->ACA->ACGA ->Dy.CGA->Jt.CGA	JT.CGA
7	Parliament Questions	AAO->SrAO->ACA->ACGA ->Dy.CGA->Jt.CGA	Jt.CGA
8	Verifcation of Printed DDGs	DH->AAO->SrAO->ACA->ACGA ->Dy.CGA	Dy.CGA
9	Correspondence related to discrepancies in Monthly Accounts	AAO ->SrAO->ACA->ACGA ->Dy.CGA	Dy.CGA
10	All routinue periodical / reports to CDN	AAO ->SrAO->ACA->ACGA ->Dy.CGA	Dy.CGA
11	Proposals related to opening of new head of account	AAO ->SrAO->ACA->ACGA ->DY.CGA	Dy.CGA
12	All RTI Matters	AAO -> SrAO	Sr.AO and CPIO DAMA

**Government Banking Arrangement (GBA) Section**

<b>Sl. No.</b>	<b>Types of cases/file</b>	<b>Channel of Submission</b>	<b>Level of final disposal</b>
1.	Authorization of Public Sector/Private Banks (appointed as Agents by RBI) for Government Agency Business.	AAO->Sr.AO->ACGA ->Dy.CGA->Jt.CGA ->Addl.CGA->CGA	CGA
2.	Change of Accredited Banks of Ministries/ Department on the request of Ministry/Department.	AAO->Sr.AO->ACGA ->Dy.CGA->Jt.CGA ->Addl.CGA->CGA	CGA
3.	All the matters relating to conducting of Standing Committee and Apex Committee Meetings such as preparation of Agenda items, Minutes of these Meetings and related correspondence thereof.	DH->AAO->Sr.AO->ACGA ->Dy.CGA->Jt.CGA ->Addl.CGA->CGA	Addl CGA
4.	Furnishing of Information relating to Parliament Questions, draft paras and	DH->AAO->Sr.AO->ACGA ->Dy.CGA->Jt.CGA	JtCGA
5.	RTI matters relating to GBA Section.	DH->AAO->Sr.AO->ACGA	ACGA
6.	Reconciliation and settlement of differences of all the Ministries/ Department under the head '8675- Deposits with Reserve Bank' and all correspondences relating to it. On the basis of the reconciliation statement, Explanatory Note is prepared by the section and forward to Finance Accounts section for incorporating in the finance Account every year.	AAO->Sr.AO->ACGA ->Dy.CGA->Jt.CGA	Jt.CGA
7.	Correspondence regarding forwarding of DMA-2 and CAS-122 statements to all the Ministries/ Departments (received from RBI, CAS,Nagpur) for incorporation of figures.	AAO->Sr.AO	Sr.AO
8.	Monitoring of difference under the head '865800108-PSB suspense & 867500138-ONB suspense' of monthly basis from all Ministries/ Department and maintaining broadsheet in MS Excel relating	AAO->Sr.AO->ACGA ->Dy.CGA->Jt.CGA	Jt.CGA

	to it.		
9.	Examination, finalization and settlement of all cases of penal interest on delayed remittance and excess/double reimbursement.	DH->AAO->Sr.AO->ACGA ->Dy.CGA->Jt.CGA- >Addl.CGA->CGA	Addl.CGA /CGA
10.	TSA-Banking Matters i.e. Opening of accounts in RBI and Correspondence thereof with RBI	AAO->Sr.AO->ACGA ->Dy.CGA->Jt.CGA ->Addl.CGA	Jt.CGA/A ddl.CGA

**TA( I,II&III)**

<b>Sl. No.</b>	<b>Types of Cases</b>	<b>Channel of submission</b>	<b>Level of final disposal</b>
1	Clarification/Interpretation of provisions relating to CAM and R & P Rules		
	(i) Clarification	AAO ->Sr.AO-> Dy. CGA	Dy. CGA
	(ii) Interpretation of OMs	AAO->Sr.AO-> Dy. CGA	Dy. CGA
	(iii) Interpretation of Rules	AAO->Sr.AO-> Dy. CGA ->Jt CGA	Jt. CGA
	(iv) Relaxation in Rules	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA-> CGA	CGA
2	Scrutiny of Accounting Procedure		
	(i) Draft Accounting Procedure	AAO->Sr.AO-> Dy. CGA ->Jt CGA	Jt. CGA
	(ii) Final Accounting Procedure through correction slip for opening of Heads by Codes section	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA-> CGA	CGA
3	Issue of correction slips to CAM	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA-> CGA	CGA
4	Revision and relaxation of R&P Rules	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA-> CGA	CGA/Secretary
5	Maintenance of GFR/DFPRs on the portion relating to accounting procedure	AAO->Sr.AO-> Dy. CGA ->Jt CGA	Jt. CGA
6	Examination of proposals from System Group relating to development of PFMS	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA	Addl. CGA
7	Matter relating to CCS (Pension) Rules and revision of pension in pursuance of Pay Commission	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA	Addl. CGA
8	Matters relating to NPS	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA	Addl. CGA
9	Proposals relating to creation of new Pr.AOs, PAOs in Ministries/Departments	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA-> CGA	CGA
10	Proposal relating to addition/deletion in list of CDDOs	AAO->Sr.AO-> Dy. CGA ->Jt CGA	Jt. CGA
11	Scrutiny of proposals relating to opening of Personal Deposit Accounts and related matters	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA-> CGA	CGA

12	Submission of general or monthly reports	AAO->Sr.AO-> Dy. CGA	Dy. CGA
13	RTI matters	AAO->Sr.AO	Sr. AO & CPIO TA section

### **Codes**

<b>S. No.</b>	<b>Types of cases</b>	<b>Channel of Submission</b>	<b>Level of final disposal</b>
1	Vetting of Proposal for opening of new Head	AAO -> Sr.AO -> ACGA -> Dy.CGA-> Jt.CGA	Jt. CGA
2	Proposal of opening of new head on the basis of vetted Accounting Procedure	AAO -> Sr.AO -> ACGA -> Dy.CGA	Dy. CGA
3	Reference /seeking clarification of this office by the Ministries/Departments	AAO -> Sr.AO -> ACGA -> Dy.CGA -> Jt.CGA	Jt. CGA
4	Miscellaneous Matters on classification/Rules/referring to C&AG or Budget Division for their comments on various issues	AAO -> Sr.AO -> ACGA -> Dy.CGA -> Jt.CGA	Jt. CGA
5	Issues of Correction slips to LMMHA	AAO->SrAO->ACA->ACGA->DyCGA->Jt.CGA ->Addl.CGA ->CGA	CGA
6	Write off of balances under DDS&R heads	AAO->SrAO->ACA->ACGA->DyCGA->Jt.CGA ->Addl.CGA ->CGA	CGA



**Accounting Reform Cell (ARC)**

<b>S. No.</b>	<b>Types of cases</b>	<b>Channel of Submission</b>	<b>Level of final disposal</b>
1	Government Accounts Standard Advisory Board (GASAB) issues	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA-> CGA	CGA
2	Issues relating to migration from cash to accrual based system of accounting	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA-> CGA	CGA
3	E-Asset Register	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA-> CGA	CGA
4	Direct Benefit Tansfer (DBT)	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA-> CGA	CGA
5	Uniform Format of Accounts	AAO->Sr.AO-> Dy. CGA ->Jt CGA->Addl.CGA-> CGA	CGA

### ITD Wing

S.No.	Section of ITD	Types of Cases	Channel of Submission	Level of Final Disposal
1	Accounts Automation	Accounts Automation (Monthly Accounts, Annual Accounts, DDSR head, Scheme reporting in PFMS, Dashboard, Reports, State Loan, Debt Accounting, Investment)	AAO/Sr.AO-Deputy CGA-Joint CGA-Addl. CGA-CGA	Addl. CGA/CGA
2	Revenue Accounts and Audit	Automation of Revenue Accounts of CBDT, CBIC, NTRP, Internal Audit Module, Monthly DO, C category Cheque, MoD)	AAO/Sr.AO-Deputy CGA-Joint CGA-Addl. CGA-CGA	Addl. CGA/CGA
3	Automation of Sanction and related processes	E Bill, External Integration, Financial Asset Accounting, e-asset register, TSA, e-scroll, EPS	AAO/Sr.AO-Deputy CGA-Joint CGA-Addl. CGA-CGA	Addl. CGA/CGA
4	Miscellaneous Support	PFMS support, Testing, Training and Miscellaneous work assigned to ITD.	AAO/Sr.AO-Deputy CGA-Joint CGA-Addl. CGA-CGA	Addl. CGA/CGA

**Institute of Government Accounts & Finance (INGAF)**

<b>Sl. No.</b>	<b>Types of cases</b>	<b>Channel of submission</b>	<b>Level of final disposal</b>
1	ITEC Training Programme	DH ->AAO ->SrAO->Dy. Director -> Jt. Director -> Director	Director
2	ICAS (OTs) Prior Period Adjustment (PPA)	DH ->AAO ->SrAO->Dy. Director -> Jt. Director -> Director	Director
3	Induction Training Programme for Sr. AOs/AOs/AAOs/Acctt.	DH ->AAO ->SrAO->Dy. Director -> Jt. Director -> Director	Director
4	Mid-Career Training Programme for Sr. AOs/AOs/AAOs/Acctt.	DH ->AAO ->SrAO->Dy. Director -> Jt. Director -> Director	Director
5	Sponsored Training Programme of various Ministries/Dept./PSUs	DH ->AAO ->SrAO->Dy. Director -> Jt. Director -> Director	Director
6	International Training Programme for various countries like Swailand/Sri-Lanka/Nepal etc.	DH ->AAO ->SrAO->Dy. Director -> Jt. Director -> Director	Director
7	Parliamentary Questions related	DH ->AAO ->SrAO->Dy. Director -> Jt. Director -> Director	Director
8	All Personal claims (Medical, TA, CEA, GPF, LTC)	DH ->AAO ->SrAO->Dy. Director -> Jt. Director -> Director	Director
11	Routine periodic Report/Returns (Weekly/Monthly)	DH ->AAO ->SrAO->Dy. Director -> Jt. Director -> Director	Director
12	All RTI matters	DH ->AAO ->SrAO->Dy. Director -> Jt. Director -> Director	Director
13	Transfer, Joining, Promotion, Appointment of New Officials Related Matters	DH ->AAO ->SrAO->Dy. Director -> Jt. Director -> Director	Director
14	Pay Fixation, MACP related matters	DH ->AAO ->SrAO->Dy. Director -> Jt. Director -> Director	Director
15	Budget Matters	DH ->AAO ->SrAO->Dy. Director -> Jt. Director -> Director	Director
16	Monthly DO	DH ->AAO ->SrAO->Dy. Director -> Jt. Director -> Director	Director
17	Letter of Credit	DH ->AAO ->SrAO->Dy. Director -> Jt. Director -> Director	Director
18	Pension Cases	DH ->AAO ->SrAO->Dy. Director -> Jt. Director -> Director	Director

19	Regional Training Centres (RTCs) Personal Deposit (PD) advances for training	DH ->AAO ->SrAO->Dy. Director -> Jt. Director -> Director	Director
20	Regular Bills in PFMS	DH ->AAO ->SrAO->	Sr.AO
21	GPF transfer out	DH ->AAO ->SrAO	Sr.AO
22	Budget entry in PFMS	DH ->AAO ->SrAO	Sr.AO

**Central Pension Accounting Office (CPAO)**

<b>Sl. No.</b>	<b>Types of cases</b>	<b>Channel of submission</b>	<b>Level of final disposal</b>
1	All policy related matters (including accounting policy)	AAO -> Sr. AO -> Dy. CA -> CC(P) -> Addl. CGA -> CGA	CGA
2	Any other important matters not covered as above	AAO -> Sr. AO -> Dy. CA -> CC(P) -> Addl. CGA -> CGA	CGA
3	Information and material sought by or through O/o CGA (which includes Parliament Questions etc.)	AAO -> Sr. AO -> Dy. CA -> CC(P) -> Addl. CGA	Addl. CGA
4	All routine periodic Report/Returns (Weekly/ Monthly/ Fortnightly/ Half-yearly/ Yearly)	AAO -> Sr. AO -> Dy. CA -> CC(P)	CC (P)
5	All other routine works including RTI/Legal Matters/Audit Matters/Administration/Pre-check/CDN & AIS important works/RBD & NPS Matters/etc.	AAO -> Sr. AO -> Dy. CA -> CC(P)	CC (P)
6	Budget & Accounts	Accountant ->AAO->Sr.AO-> Dy. CA -> CC(P)	CC(P)
7	All Central Civil Pension cases /CPENGRAMS Cases	DEO ->AAO->Sr.AO	Sr. AO
8	Authorization of fresh Pension	DEO ->AAO->Sr.AO	Sr. AO
9	Revision of Pension	DEO ->AAO	AAO

2	Appendix-II  OM No. CDN/MF.CGA/Ind(Pt.)/195(vol.I)/2019/214 dated 9 <sup>th</sup> August, 2019	
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**Office of Controller General of Accounts**

**Ministry of Finance.**

**Department of Expenditure**

**Mahalekha Niyantrak Bhavan**

**E Block, GPO Complex, INA**

**New Delhi-23**

No. CDN/MF.CGA/Ind(Pt.)/195(vol.I)/2019/214

09<sup>th</sup> August 2019

**Office Memorandum**

**Sub:-REORGANIZATION OF OFFICE OF CONTROLLER GENERAL OF ACCOUNTS AFTER MAKING PFMS ITS REGULAR FUNCTION**

Consequent upon the recommendations of the Expenditure Finance Committee (EFC) meeting under the Chairmanship of Secretary (Expenditure) held on 29.07.2019 to accede the proposal of office of CGA for making PFMS as a part of the regular functions of the Controller General of Accounts (CGA) which inter-alia recommended that-

- a) PFMS would cease to be a Central Sector Scheme and all activities of the PFMS along with outputs/deliverables would form a part of regular functions of the Controller General of Accounts from the date of approval of the Competent Authority.
- b) The currently approved manpower would form a part of the regular establishment of CGA's organization, except those created for NIC till the reorganization of manpower for after the merger CGA organization or 31.03.2020, whichever is earlier.
- c) Post merger of PFMS there would be one unique integrated IT system consisting of all processes and functions of CGA and there shall not be any other stand-alone systems within CGA.
- d) The budgetary provisions currently under the budget line of PFMS in the DoE shall be reworked in the line with the merger of PFMS into the CGA organization at the RE stage.

2. Accordingly as per the recommendation of the Expenditure Finance Committee (EFC) after the merger of PFMS in the office of CGA, the organizational structure of the Office of Controller General of Accounts will stand modified as below:

CGA		
<b>Addl. CCA</b> (HR & Oversight)	<b>Addl. CGA</b> (Accounts & Reporting)	Addl. CGA (Systems Group)
<b>Jt. CGA</b> (HR) - will administer cadres of ICAS officers and CCAS (Group B & NGE).  1. Dy. CGA (Group A & Training) will deal with the cadre Management and training of ICAS officers  2. ACGA (Group B, NGE and Training) - will deal with the cadre management and training of CCAS officers and staff (Group B & NGE)  3. ACGA (Examination) will deal with the departmental examinations for ICAS and CCAS cadres.	<b>Jt. CGA (Accounting Rules, Policy &amp; Reforms)</b> - will administer all the matters related to TA/ Code / reforms with the assistance of Dy. CGA/ACGAs  <b>Dy. CGA (Accounting Rules and GBA)</b> - (oAR 1990+LMMH, RPR, 1983+CAM, IGAS, Pension, A/c Procedure, Accounts, PAO Codes) PD  GBA (RBI Memo, receipts & payments Other Banks Procedures)  z. <b>Dy. CGA (Accounting Policy and Reforms)</b> - will deal with Strategy & change in response to Environm ent, Interaction/Conferences, prepare White Papers/other documents, System interface, New Chart of Accounts, Electronic mode/Instruments Integration of Accounts, New Banking Arrangements, GASAB-new standards Digital initiatives, GST, E-Asset register.	<b>Jt. CGA</b> (DBT):-will administer on-boarding of DBT Schemes of Ministries/Departments/ St&te Governments, and monitoring and resolving the issues in DBT implementation.  1. <b>Dy. CGA (DBT Central)</b> i. ACGA (Major Schemes) ii. ACGA (Other Schemes)  2. <b>Dy. CGA (DBT States)</b> i. ACGA (State DBT Schèmes)

<p>Jt.CGA (Admin) - will deal with the overall administration of office of CGA.</p> <p>1. <u>Dv.CGA (Admin)</u>- will be designated as Head of the Department for all administrative and works or O/o CGA. S/he will also supervise the functioning of DOO and Cash sections.</p> <p>2. _____ Dy.CGA (Coordination)- will coordinate with the divisions of O/o CGA, Ministries, Departmental and State nodal offices in respect of the matters pertaining to O/o CGA.</p>	<p>Jt.CGA (Financial Reporting) will deal with preparation and presentation of financial reports (both monthly and annually) in the Parliament and Ministry of Finance.</p> <p>1. <u>Dv.CGA (Annual Accounts)</u> will deal with the preparation and consolidation of Union Government Finance Accounts and Appropriation Accounts-Civil.</p> <p>2. <u>ACGA (DAMAI)</u> will deal with the Data Analytics &amp; Monthly Accounts, Monthly Review, Flash figures, Projections, Cash Management Cell and Budget Management.</p>	<p><b>Jt.CGA (Technology)</b></p> <p>Deal with issues related to PFMS technology and architecture.</p> <p>Interact with banks, including integration with banks, and monitor their performance</p> <p>Deal with issues related to data warehousing and data analytics</p> <p>1. <u>D CGA (Technology)</u></p> <p>i. ACGA (Implementation)</p> <p>ii. ACGA (New Technology)</p> <p>2. <u>DY.CGA (Reports, DW &amp; DA)</u></p> <p>i. ACGA (Reports &amp; Data Warehouse)</p> <p>ii. ACGA (Data Analytics)</p>
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CGA		
Addl. CGA (HR & Oversight)	Addl. CGA (Accounts & Reporting)	Addl. CGA (Systems Group)
<p>Processing and submitting of replies to Parliament Questions, Standing Committee Material, and fulfilment of Parliament Assurances pertaining to O/o CGA.</p> <p>-Redressal of public grievances.</p> <p>- Codal officer for RTI.</p> <p>3. <u>Deputy Director (OL)</u> - will coordinate and monitor use of Official Language in working of O/o CGA.</p>		<p>3. <b>Dy.CG A (Banking)</b></p> <p>i. ACG A (Bank Intes ration)</p> <p>ii. ACG A (Bank Monitoring)</p>
<p>Jt. CGA &amp; CVO* (Monitoring &amp; Vigilance)- will deal with the overall monitoring of Internal Audit in field formations, settlement of outstanding audit paras and supervise the cadre from vigilance perspective.</p> <p>1. <u>Dv.CGA (Internal Audit)</u>- will administer the Internal Audit and System Audit in Ministries and Departments.</p> <p>2. <u>ACGA (Vigilance)</u>- will process the complaints received from individuals or cases forwarded by Ministry of Finance.</p>	<p>Chief Controller (Pension)- will administer the payment and accounting of pension to Central Government Civil pensioners, pension to freedom fighters and pensioners.</p>	<p>Jt.CGA (GIFMIS &amp; Implementation)</p> <p>Roll out of Central Sector schemes, Centrally sponsored schemes and State treasuries integration with PFMS Design, development and implementation of GIFMIS and other PAO modules, including tax and non- tax receipts integration Training of agencies and helpdesk Coordination of systems group</p> <p>1. Dy. CGA(GIFMIS &amp; Systems)</p> <p>i. ACG A (External Systems)</p> <p>ii. ACGA(New Development)</p> <p>iii. ACGA (Support/Security)</p> <p>2. <u>Dv. CGA(CS/CSS/TL)</u></p> <p>i. A CGA (CS/CSS/TL)</p> <p>3. Dy. CGA (Trg/Helpdesk/CDN)</p>

<p>3. <u>Dv.CGA (Legal)</u> - will deals with the legal cases in tribunals and courts pertaining to O/o CGA and supports the field formations for cases pertaining to them.</p>		<p>i. ACGA(Trg/HD/C DN for the Systems Group)</p>
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CGA		
Addl. CGA (HR & Oversight)	Addl. CCA (Accounts & Reporting)	Addl. CGA (System Group)
' 4 UnderSecretary (Monitoring Cell) Coordination and monitoring the progress of submission of corrective/remedial action taken notes (ATNs) on the recommendations contained in Public Accounts Committee's reports		
Director INGAF— will deal with the capacity building in ICAS and CCAS cadre through different training programmes.		

\*reporting of CVO will be as per codal provisions.

4. This issues with the approval of Controller General of Accounts.



(Suman Bala) Joint Controller General of Accounts

Annexure: Revised organizational Chart of O/o CGA

To-

1. All Addl. CGAs
2. All Pr.CCAs/ CCAs/ CA (IC)/ ADG (B&A) Prasar Bharati
3. All It.CGAs/ Director(INGAF)/CC(Pension)
4. All Dy. CGAs /ACGAs/ACAs in the Office of CGA/CPAO/INGAF

Copy for information:-

1. Secretary(Expenditure), Ministry of Finance
2. Controller General of Accounts
3. Special Secretary (Expenditure), Ministry of Finance
4. Additional Secretary(Pers), Ministry of Finance
5. Additional Secretary & Financial Adviser, ministry of Finance
6. ✓ Sr. AO, ITD to upload on the official website of CGA



**Office of the Controller General of Accounts  
Department of Expenditure  
Ministry of Finance**

No. CDN/MF.CGA/Ind. (Pt.)/195 (Vol.I)/ ~~123-129~~

12<sup>th</sup> Apr 2021

**Office Memorandum**

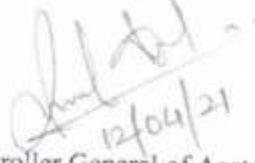
Sub:- Reorganization of the office of the Controller General of Accounts after the creation of the PFMS Division within the o/o the CGA

In partial modification of this office O.M. No. CDN/MF.CGA/Ind.(Pt.)/195 (Vol.I)/2019/214 dated 09 Aug 2019 and as per the Department of Expenditure, Ministry of Finance Order No. A-12034/2/2020-Ad.I (Pt.1) dated 05 Apr 2021, the Organizational structure of the office of Controller General of Accounts will stand modified as below:

- a. The System Group Vertical is renamed as PFMS Division. Orders relating to the internal allocation of roles and responsibilities of officers within the PFMS Division shall be issued separately.
- b. ITD Wing within the Accounts & FR Vertical in the O/o CGA, shall be responsible for activities relating to the preparation of Business Requirement Document (BRD), and Function Requirement Study (FRS) document for payments, receipts, accounting, financial reporting, internal audit, HR and related functions and interact with PFMS Division for these modules.

- c. The activities of **design, development, and implementation** on PFMS of these modules shall be taken up by the GIFMIS Wing of the PFMS Division.

This issues with the approval of the Controller General of Accounts.



Asst Controller General of Accts. (CDN)

To-

1. All Addl. CGAs
2. All Pr.CCAs/ CCAs/ CA (IC)
3. ADG (B&A) Prasar Bharati
4. All Joint CGAs/ Director(INGAF)/CC(Pension)
5. All Dy. CGAs /ACGAs/ACAs in the office of CGA
6. Sr. AO, ITD to upload on the official website of CGA.

Copy for information: -

1. PSO to Secretary (Expenditure), Ministry of Finance
2. PPS to Controller General of Accounts,  
Department of Expenditure, Ministry of Finance
3. PSO/PPS to Addl. Secretaries, Department of Expenditure,  
Ministry of Finance
4. PPS to Joint Secretaries, Department of Expenditure,  
Ministry of Finance