

**No. 10(1)/2018/TA/64**  
**Ministry of Finance**  
**Department of Expenditure**  
**Controller General of Accounts**

**Mahalekha Nyantrak Bhawan**  
**E-Block, GPO Complex**  
**INA, New Delhi**

**Dated: 18 /04/2018**

**OFFICE MEMORANDUM**

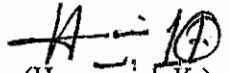
**Subject:** Standard Operating Procedure for submission of accounting procedure to the Office of CGA by line Ministries and Departments and finalization thereof.

In continuation to this office OM No. 10(1)/2012/TA/470 dated 12.07.2012 on accounting procedure relating to implementation of new projects/schemes, following instructions are re-iterated to be adhered to in this regard:

- i. In all such cases, where the Government Account is impacted, the operational procedure for changed processes with the legal framework is to be provided to the Head of the accounting formation by the concerned Division of the Ministry with the approval of the Competent Authority. The Head of the accounting formation will thereafter, in consultation with the Ministry, devise the accounting procedure for reflecting the transactions of receipts, payments in the Government Account arising out of the operational procedure framed. Where necessary, new Heads of Accounts may be required and may be proposed as part of the accounting procedure, if possible.
- ii. After finalization of the accounting procedure with the approval of the Competent Authority, the head of the accounting formation may send it to the TA Section of the Office of CGA for examination in consultation with other sections as necessary. After finalization of the accounting procedure as a draft, the same shall be shared by the TA Section with the Office of C&AG seeking their advice and with the Budget Division for their comments. The Budget Division will send their comments to both the Offices of C&AG and CGA simultaneously.

- iii. The Office of CGA, after receipt of requisite information, shall approve the accounting procedure in the light of advice received from the Office of C&AG and the comments of the Budget Division. The accounting procedure shall be approved by the Office of CGA and the requisite Heads of Accounts recommended shall be approved (where changes in the List of Major and Minor Heads of Accounts are entailed). This shall be advised to the Head of accounting formation of the line Ministry or Department, who in turn shall operationalize the accounting procedure. The Heads of Accounts shall be reflected accordingly in the Budget and Accounts thereafter by all concerned.

All Pr.CCAs/CCAs/CAs of the Ministries/Departments are requested to bring this to the notice of all concerned and ensure compliance thereof.

  
(Hanumaiah K.)

Deputy Controller General of Accounts

To

1. All the Pr. Chief Controller of Accounts / Chief Controller of Accounts / Controller of Accounts
2. Director (Budget), Budget Division
3. Sr. Administrative Officer (Govt. Accounts), O/o C&AG
4. Sr. Accounts Officer (ITD)