

# Controller General of Accounts

March 2, 2021

## Controller General of Accounts (CGA)

- The Principal Advisor on Accounting matters to the Union Government
- Responsible for establishing and managing a technically sound Management Accounting System
- Responsible for preparation and submission of the accounts of the Union Government
- Responsible for exchequer control and internal audits

## MANDATE

Controller General of Accounts derives his mandate from Article 150 of the Constitution. This statutory mandate as incorporated in the Allocation of Business Rules 1961 brings out the duties and responsibilities of CGA as below:

- 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;
- Reconciliation of cash balance of Union Government with Reserve Bank in general and, in particular, of Reserve Deposits pertaining to Civil Ministries or Departments;
- Overseeing the maintenance of adequate standards of accounting by Central Civil Accounts Offices;
- 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;

- Administration of Central Treasury Rules and Central Government Account (Receipt and Payment Rules 1983);
- Coordination and assistance in the introduction of management accounting system in Civil Ministries or Departments;
- Cadre management of Group 'A' (Indian Civil Accounts Service) and Group 'B' Officers of the Central Civil Accounts Offices;
- Matters relating to the Central Civil Accounts staff belonging to Group 'C' and 'D';
- 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