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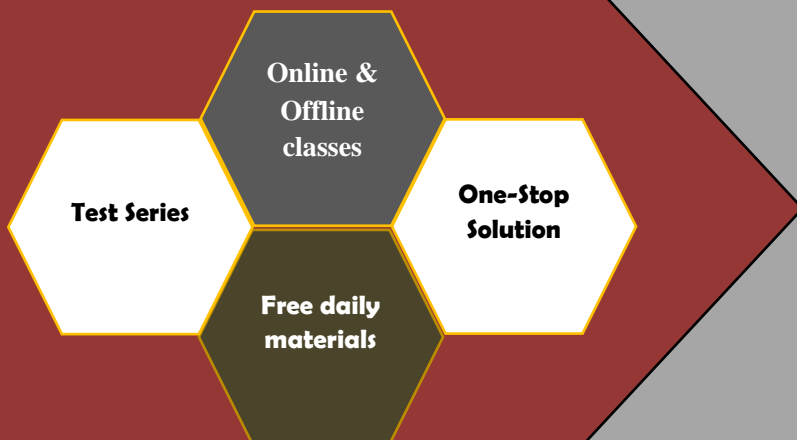
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## Controller General of Accounts (CGA)

Notes for civil services preparation



UPSC

General Studies

## Controller General of Accounts (CGA)

The CGA is the **Principal Accounting Adviser** to the Government of India. The office is in the Department of Expenditure, Ministry of Finance, GOI.

1. The office of the CGA has the mandate to establish and maintain a technically sound Management Accounting system.
2. It also prepares and submits the accounts of the Central government.
3. It is also in charge of the exchequer control and internal audits.

## Controller General of Accounts Mandate

The Allocation of Business Rules 1961 gives the duties and responsibilities of the CGA, as mentioned below:

1. General accounting principles related to the Central and State governments and form of accounts, and framing/revising rules and manuals.
2. Reconciling cash balance of GOI with the Reserve Bank of India in general, and the reserve deposits about civil ministries or departments in part.
3. Supervising whether adequate standards of accounting are maintained by central civil accounts offices.
4. Consolidating monthly accounts, preparing a review of trends of revenue realization and significant features of expenditure, etc. & preparing annual accounts, annual receipts, and disbursements.
5. Administering the Central Government Account (Receipt and Payment Rules 1983) and Central Treasury rules.
6. Coordinating and assisting in the introduction of management accounting systems in civil ministries and departments.
7. Cadre management of Group 'A' (Indian Civil Accounts Service) and Group 'B' Officers of the Central Civil Accounts offices.
8. Matters about the Central Civil Accounts staff belonging to Group 'C' and 'D'.
9. Disbursing pension to central civil pensioners, high court judges, ex- presidents, ex-MPs, and freedom fighters.