

(FOR DEPARTMENTAL CIRCULATION ONLY)



INDUCTION MATERIAL

**CONTROLLER GENERAL OF ACCOUNTS
DEPARTMENT OF EXPENDITURE
MINISTRY OF FINANCE
LOK NAYAK BHAWAN
KHAN MARKET, NEW DELHI**

INTRODUCTORY NOTE

The Coordination Section of CGA's Office have prepared an "Induction Material" showing the position of distribution of work as on 01.09.2003. In 1978, Department of Personnel and Administrative Reforms had issued instructions that each Ministry / Department should prepare an Induction Material setting out the aims and objects of the Department, detailed functions of the various divisions and their inter-relationship which would be useful for the offices of the Ministry/Department specifically the new entrants. Although the brief functions of the office of the Controller General of Accounts have already been incorporated in the Induction Material of Department of Expenditure, a need has been felt for preparing a detailed section wise Induction Material for the office of Controller General of Accounts.

2. Consequent upon the separation of accounts from audit, the organization of Controller General of Accounts was set up in 1976 under the Department of Expenditure, Ministry of Finance. CGA is the technical policy making body on the matters relating to Government accounting and exercise the powers of the President under Article 150 of the Constitution of India to prescribe the Forms of Accounts of the Union and State Government on the advice of the Comptroller and Auditor General of India.

3. The Induction Material sets out to unfold the working of the organization upto the level of the lowest unit of functioning viz sections. The officers and sections of the Civil Accounts Organization as well as other organization and Departments should find it useful to identify the section / officers concerned with any particular item of work.

4. It is hoped that the users of this document will find it a useful guide to the functions and working of the organization. Suggestions for improving the content or presentation of the material would be highly welcome.

(ARUNA MAKHAN)
CONTROLLER GENERAL OF ACCOUNTS

New Delhi

The 26th March, 2004.

LIST OF FORMER CONTROLLER GENERAL OF ACCOUNTS

SL. No.	Name	Tenure
1.	Shri C.S. Swaminathan 30.06.1977	05.11.1976 to
2.	Shri K. Lalit 31.12.1984	01.09.1977 to
3.	Smt. Girija Eswaran 31.07.1988	06.02.1985 to
4.	Shri S.R. Singh 30.11.1989	28.10.1988 to
5.	Shri P.V. Desai 13.11.1992	17.01.1990 to
6.	Shri Ravi Kathpalia 31.08.1995	04.05.1993 to
7.	Shri G.C. Iyer 10.03.1996	14.09.1995 to
8.	Smt. Mira Saxena 28.02.1997	28.08.1996 to
9.	Smt. Nirmala Dhume 09.04.1999	14.05.1997 to
10.	Shri A.M Sehgal 31.12.2001	16.07.1999 to

11. Smt. Usha Sahajpal
31.01.2003

01.01.2002 to

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ADMINISTRATION AND PAY AND ACCOUNTS OFFICE

The Administration and Establishment Section deals with the overall housekeeping work of the office of CGA, including posting of all cadres of officers / staff within the office of the CGA, (as well as coordination with the offices in Lok Nayak Bhawan in respect of cleanliness, parking, security and all pay and allowances and personal claims related items of all the officers / staff of CGA office)

The brief functions of the section are as under:-

1. Posting and transfer of officials posted in the CGA office,
2. Reports and Returns called for by the Ministry on various subjects;
3. Distribution of work amongst Gr. A Officers;
4. Procurement of stores and supply of stationery for all sections for their official use;
5. Procurement of liveries;
6. Printing of stationery and other misc. items;
7. Arrangement of meetings / Examination;
8. Arrangement of hiring of vehicles for official purposes;
9. Maintenance of furniture in the office;
10. Purchase of computers / ACs and their maintenance;
11. Preparation of Identity Cards of all the officers and staff;
12. Maintenance of Intercom system and telephones;
13. All matters relating to Coordination Committee for Lok Nayak Bhawan;
14. Arrangement for security & parking and cleanliness of common service area in the basement & all the gates of LNB;
15. Allotment of Residential flats to ICAS officers;
16. Reimbursement of training charge of ICAS (P) to INGAF and NIFM;
17. Deployment of personal staff with Sr. Officers;
18. Pre-check of Bills and preparation of cheques thereof;
19. All works prescribed for Pay and Accounts Office in Merged DDO scheme and compilation of monthly accounts for Office of the CGA and its submission to the Chief Controller of Accounts, Ministry of Finance;
20. Presentation of cheques received on account of GPF etc. through valuables;
21. Preparation of PPO; and
22. Reconciliation of Expenditure and Receipts with DDO;

AAO	AO	ACGA	Jt.CGA
Shri V.K.Gupta	Shri B.M.Punni	Shri R. Lalremruata	Shri H.N. Nayer
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Inter Com 53	29	67	15
Room No.706	705	726	712

APPROPRIATION ACCOUNTS SECTION

The brief functions of the section are as under:

1. Preparation of time schedule for Stage-wise submission of Appropriation Accounts by the Ministries/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 Rs.100 crores and for excess expenditure. This is done while scrutinizing Stage – II of the Aproprotiation Accounts;
5. Preparation of Condensed Accounts of all the Civil Grants;
6. Preparation and printing of Union Government Appropriation Accounts and submission to Parliament.
7. Intimation of paras likely to be included in Report No.1 of Comptroller and Auditor General of India pertaining to Appropriation Accounts to the Departments concerned;
8. Scrutiny of figures shown in Accounts at a Glance submitted by various Ministries/Departments;
9. Liaison with Hindi Section for translation of Condensed Accounts etc.;
10. Liaison with D.G.A.C.R. at every stage of the Appropriation Accounts;
11. Compiling of subsidy figures;
12. Preparation of statement of recoveries adjusted in reduction of expenditure during the financial year; and
13. Statement showing Capital and Loan investments voted by Parliament under distinct sub-heads for Public Sector Undertakings under the financial year.

AAO	Sr. AO	ACGA	Dy. CGA	Jt. CGA
Smt. G. Sreepriya Shri S.K. Dhasmana Shri V.K. Sharma	Shri K.R. Narasimhan		Shri Sanjeev Shrivastava	Shri M.J. Joseph
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CODES SECTION

The brief functions of the section are as under:-

1. Administration of following books:-
 - (a) List of Major and Minor Heads of Accounts;
 - (b) Government Accounting Rules, 1990 (Account code Vol.I) ;
 - (c) Accounting Rules for Treasuries (Account Code Vol.II);
 - (d) Account Code Vol.III
 - (e) Account Code for Accountants General (Account Code Vol.IV)
 - (f) Suspense Manual;
 - (g) Manual for Drawing and Disbursing Officer;
2. Examination of write off proposals in respect of bookkeeping errors in all the Ministries/Departments;
3. Accord of cheque drawing powers to Drawing and Disbursing Officers of Civil Ministries; and
4. Rendering advice/clarification on the matters relating to the Account codes/Manuals, mentioned above, to State Governments, Central Ministries/Departments and Union Territory Administration.

AAO	Sr. AO	ACGA	Dy.CGA	Jt..CGA
Shri U.K.Saxena	Shri Brij Mohan	Shri R. Lalremruata	Shri Rajesh Kumar	Sh. S.M. Kumar
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COORDINATION SECTION

Coordination Section deals with the matters relating to the submitting of O & M and other administrative reports, replies to Parliament Questions, administration of CGA (Receipts and Payments) Rules, 1983 and CTR, Review of merged DDO Scheme, Annual Report of Ministry of Finance and handling of grievances of subscriber of GPF/CPF and cases relating to delay in finalization / authorization of pensions etc to the Pensioners.

The brief functions of the section are as under:-

1. Processing and submitting of replies to Parliament Questions, Standing Committee Material, fulfillment of Parliament Assurances and allied matters relating to Parliamentary work concerning the office of the Controller General of Accounts;
2. Preparation/ consolidation of Annual Action Plan of CGA Office;
3. Preparation and furnishing of O. & M and other Administrative Reports/ Returns to the authorities concerned;
4. Consolidation and submitting of material for preparation of Annual Report of the Ministry of Finance;
5. Circulation of all important circulars, instructions emanating from different Ministries/sources for future guidance and compliance with particular reference to rules, regulations, manuals, etc.;
6. Report on material for Finance Minister Budget speech, President's address to both the houses of Parliament;
7. Consolidation and submitting of Material for "A Reference Annual" published by the Ministry of Information & Broadcasting;
8. Monitoring of complaints on the settlement of GPF/CPF cases received from subscribers, etc.;
9. Redressal of grievances of Pensioners relating to delay in finalization / authorization of their pensions with the nodal agencies;
10. Administration of CGA (Receipts & Payments) Rules, 1983 and CTR (all volumes) and issue of Correction slips thereon;
11. Review of Merged DDO Scheme;
12. Cases relating to preponement of salary etc., of the Central Government employees.
13. All matters requiring collection of information relating to subjects not being handled by other sections of the CGA office, from other civil, Non-civil Ministries/Departments, State Governments, other Accounting Organisations, government or Non-government bodies, Professional Institutions/Associations etc. and consolidation thereof;
14. All matters regarding liaison/contacts with International agencies, Governments of other countries, International Universities etc.;

- Organising National and International Seminars, Conferences, Working Groups, and Workshop etc.;
15. Updating of Induction Material of office of the Controller General of Accounts.

AAO	Sr. A.O.	Dy.CGA	Jt.CGA (R&P Rules)	Jt.CGA (Other matters)
Sh. Nafe Singh	Sh. Mahaveer Singh	Smt. Dhritri Panda	Sh. S.M. Kumar	Sh.H.N. Nayer
T.No.24692651	24610126	24622301	24648254	24610173
Intercom 60	61	18	17	15
Room No. 4 th Floor	230	810	809	712

ESTABLISHMENT

The brief functions of the section are as under:-

1. Maintenance of Service Books and Leave Accounts of all officers / staff of CGA office;
2. Preparation of salary bills in respect of all the Officers and staff members;
3. Processing and payment of Medical claims, TA claims and other personal claims on account of LTC, Tuition fee, OTA etc.
4. Writing and maintenance of Cash Book, Undisbursed Pay and Allowances Register, Reconciliation of Expenditure;
5. Receipt of Money on behalf of GOI, and its deposit in the Bank through challans;
6. Preparation and finalisation of pension cases on the retirement of officers and staff of CGA office. Preparation of bills for retirement benefits;
7. Encashment of cheques drawn in favour of DDO. Disbursement of salary / cheques and other claims to officers and staff of CGA office;
8. Maintenance of GPF records, payment of GPF advances, withdrawals, final withdrawals, transfer of GPF balances, calculation of Interest on GPF accumulations, preparation of GPF Annual Statement, etc.;
9. Payment of salaries through Electronic Clearance System;
10. Payment of Short term and Long term advances to the Officers and staff members of CGA office, watching of its recovery and calculation of Interest due;
11. Calculation of Income Tax on Salaries. Deduction of Tax at Source. Preparation of Form –16 and their distribution. Preparation of Form - 24 and its submission to Income Tax Office; and
12. Fixation of Pay of officers and staff members on promotion, up gradation / revision of scales on the basis of Pay Commission Report.

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EXAMINATION BRANCH

The brief functions of the section are as under:-

1. Holding of JAO (C) Part I & II Examination.
2. Common JAO Part I & II Examination.
3. Departmental Confirmatory Examination twice a year.
4. Departmental Competitive Examination for promotion of Clerks as Accountants.
5. Departmental Competitive Examinations for Group 'D' as Clerks.

AAO	AO	Dy. CGA	Jt. CGA
Shri R.K. Garg	Shri O.R. Ranganathan	Shri Sanjeev Srivastava	Shri H.N. Nayer
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FINANCE ACCOUNTS SECTION

The brief functions of the section are as under:-

1. Preparation of Finance Accounts of Union Government;
2. Compilation of totals of Interest figures (except in respect of MH-7601 and 7602) and Statistical data required by Comptroller and Auditor General of India;
3. Providing information relating to Parliament Questions;
4. Compilation of totals of Grand Totals in respect of Public Accounts and all Expenditure heads under the Consolidated fund of India; and
5. Preparation of Accounts at a Glance;
6. Preparation of upto date progressive Quarterly Liability Statement of Union Government;
7. Rendition of Provisional Grant wise expenditure figures of Plan/Non-Plan, Revenue/Capital for the financial year to Budget Division.

AAO	A.O.	ACGA	Dy. CGA	Jt.CGA
Sh.Ajay Singhal Sh.Madhukar Gupta Sh.Sidhartha Dandapat	Sh.Narender Prakash		Sh.Sanjeev Shrivastava	Sh.M.J.Joseph
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GROUP - A SECTION

The brief functions of the section are as under:-

1. Recruitment of Group 'A' officers;
2. Confirmation of officers in JTS (i.e. grade of entry in Government Service);
3. Promotion to various grades within Group 'A';
4. Cases of Foreign Assignments of officers to UN/IMF/World Bank etc.;
5. Cases of Central deputation of ICAS officers as JS/Director/DS/US;
6. Cases of deputation within/outside India;
7. Training Abroad;
8. Training within India;
9. Cadre Review;
10. Recruitment rule;
11. All service matters of Group 'A' officers including dealing with Pay Commissions, ERC etc.;
12. Disciplinary cases;
13. Confidential Reports;
14. Property Returns;
15. Information relating to Parliament Questions;
16. Reports & Returns;
17. Printing of Civil List;
18. Cases of intimations under Conduct Rules etc.;
19. Posting/Transfer;
20. Personal cases of ICAS officers;
21. Complaints etc. against ICAS officers;
22. Maintenance of Personal records of ICAS officers;

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GROUP - B SECTION

The brief functions of the section are as under:-

1. Promotion of JAO (C) passed Sr. Accountant to the post of Jr.A.O., Promotion of non Jr.A.O. (C) passed Sr. Accountants to the post of Jr.A.O under the 10% Departmental Quota, Jr. A.O to the post of AAO, AAO to the post of PAO and PAO to the post of Sr.A.O;
2. Preparation of seniority/ gradation list of Jr.A.O. AAO, PAO, Sr.A.O;
3. Posting/transfer of Jr.A.O., AAO, PAO and Sr.A.O.
4. Maintenance of ACRs of PAOs and Sr.A Os;
5. Framing of recruitment rules for Jr.A.O./AAO/PAO/Sr.AO;
6. Forwarding of application of Jr.AO/AAO/PAO/Sr.AO for various posts on deputation basis;
7. Adhoc promotion to the grade of Jr.A.O./PAO;
8. Keeping details of disciplinary proceedings against Jr.AO,AAO,PAO and Sr.AO;
9. Maintenance of post based roster of Jr.AO,AAO, PAO and Sr.AO; and
10. Encadrement of isolated ex-cadre posts of Accounts Officer.

AAO	AO	Dy. CGA	Jt.CGA
Shri R.R. Nair Shri Anuj Avinashi Shri Kulbir Singh	Shri D.D.K.T. Dason	Shri S.N.Sahi	Shri S.M.Kumar
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HINDI UNIT

The brief functions of the section are as under:-

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 of meetings in the office to discuss progressive use in 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. Providing information to Hindi Section of Department of Expenditure on various matters such as visit of Parliamentary Committee, Oral evidence of Secretary etc.

AD	ACGA	Jt. CGA
Smt.Vineet Kulshreshta		Shri S.M. Kumar
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INSPECTION

The brief functions of the section are as under:-

1. Carrying out Inspection of Pr. AOs/PAOs scattered all over India;
2. Dealing with Monthly D.O letters received from Ministries/Departments;
3. Dealing with Quarterly MIS Reports received from Ministries/Departments;
4. Annual performance on Internal Audit from all Ministries/Departments;
5. Up dating and printing of PAOs Directory/ICAS Directory;
6. Review of Bank Inspection conducted by Finance, CBDT, CBEC & CPAO;
7. Conducting meetings with various Ministries/Departments regarding liquidation of RBD differences, Suspense balances and other items of MIS Reports;
8. Special audits to be undertaken as per directions of higher authorities;
9. Vetting of Internal Audit Manuals of various Ministries/Departments; and
10. Administration of Inspection Code.

AAO	AO	ACA	Dy. CGA	Jt. CGA
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LEGAL CELL

The brief functions of the section are as under:-

Legal Cell handles all court cases relating to the Controller General of Accounts Office. However, the cases wherein this office has been 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 handled by the concerned field offices.

Legal Cell is also tendering advice to other Sections of the CGA office and to the field offices on legal matters, interpretation of service rules and disciplinary cases.

Law Officer	Dy.CGA (L.C.- Gr.A)	Dy.CGA (L.C.)	Jt. CGA
Shri Vidya Sagar	Sh. Rajesh Kumar	Shri S.N. Sahi	Shri H.N. Nayer
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MONITORING CELL

The brief functions of the section are as under:-

1. Coordination and monitoring the progress of submission of corrective / remedial Action Taken Notes (ATN) on the recommendations contained in Public Accounts Committee's reports;
2. Coordination, collection and monitoring the submission of corrective/remedial action taken notes on various paras contained in CA&G's Reports (Civil, Defence Services, Railways and other Autonomous Bodies)
3. Coordination, collection and timely submission to the Public Accounts Committee of the relevant Explanatory Notes duly vetted by Audit on excess expenditure and savings of Rs. 100 crores and above, appearing in the Annual Appropriation Accounts;
4. Pursuing matters with various Ministries / Departments of the Government of India to ensure that the recommendations made in the PAC Reports are finalized well within time given by the Lok Sabha Secretariat;
5. Chasing up the Ministries/ Departments to approach the Lok Sabha Secretariat for further extension of time if it is not possible for them to finalise ATN on particular report of PAC within the prescribed time of six months after its presentation to the Lok Sabha / Rajya Sabha;
6. Bringing to the notice of various Ministries / Departments the remarks made by the PAC in its reports regarding the delay either in sending the Action Taken Notes or in their being vetted by Audit.

Under Secretary	Jt.C.G.A
Sh.T.S.Negi	Sh.M.J.Joseph
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MONTHLY ACCOUNTS SECTION

Monthly Accounts Section presents a detailed analytical review of Union Government Accounts to the Finance Minister every month within four weeks from the close of the 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 web site: <http://cga.nic.in> every month for public viewing.

The brief functions of the section are as under:-

1. Compilation of Monthly Accounts of the 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 account as per special Data Dissemination Standard (SDDS) requirements of IMF;
4. Collecting data on Internal & Extra Budgetary Resources of Public Sector Undertakings for preparation of monthly report on Central Plan Expenditure including IEBR, monthly reports on Plan Investment in equities and Loans to PSUs and Department-wise Non-Plan Expenditure to the Planning Commission;
5. Monthly Reports on Government of India accounts to Central Statistical Organisation, for other end-user Ministries/ Departments and on suspense heads to Inspection section & RBD;
6. Preparation of quarterly Liability Statement of Central Government;
7. Maintenance of Govt. Accounting Information System (GAINS) database;
8. Maintenance of Data Bank on select items in order to provide accurate and timely information for various management purposes;
9. Collecting quarterly projections of receipts and expenditure from Financial Advisers for cash management purposes;
10. Compilation of monthly department-wise flash figures of Expenditure and receipts and presentation to the Finance Minister;
11. Management of Account Code Directory including allotment of computer codes for new heads of accounts below minor heads and scrutiny of the Detailed Demands for Grants of Civil Ministries / Departments with reference to Lists of Major and Minor Heads of Accounts;
12. Keeping Meta Data page on Central Government Operation Data category updated at Data Dissemination Bulletin Board (DSBB) of IMF meeting Special Data Dissemination Standards;

13. Monitoring proper linkage between data released in monthly accounts, NSDP and Advance Release Calendar and their proper maintenance by NIC on CGA's web site; and
11. Reply to queries on Union Government Accounts received from different quarters including IMF, Journalists, Research Scholars, Public etc. and related Parliament questions.

AAO	Sr.A.O.	ACGA	Dy.CGA	Jt.CGA
Sh.G.K.Behl Sh.Kamal Singh Sh.P.A. Manoranjan Sh.Prakash Samuel Sh.Viju P.Thomas	Sh.Mahaveer Singh		Sh.Sandeep Saxena	Sh.M.J.Joseph
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NGE SECTION

The brief functions of the section are as under:-

1. Cadre management and framing of Recruitment Rules for the Group “C” and “B” posts of Stenographers in Central Civil Accounts Service;
2. Cadre management and framing of Recruitment Rules for the Group “B” posts Private Secretary and Senior Private Secretary;
3. Cadre management and framing of Recruitment Rules for the Group “C” posts of Data entry Operator in Central Civil Accounts Service;
4. Cadre management and framing of Recruitment rules for the Group “C” and “D” posts in Central Civil Accounts Service;
5. Cadre management and framing of Recruitment Rules for the posts of Staff Car Drivers;
6. Service Association in Central Civil Accounts Service;
7. Encadrement of ex-Cadre Accounts Posts existing in various Ministries/Departments into Central Civil Accounts Service;
8. Implementation of Central Pay Commission’s Report in respect of Group “B” “C” and “D” posts in Central civil Accounts Service; and
9. Implementation of SIU norms in Central Civil Accounts Service.

AAO	AO	ACGA	Jt.CGA
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R B D SECTION

The brief functions of the section are as under:-

1. Reconciliation and settlement of differences under the head '8675- Deposits with Reserve Bank' and all correspondences relating to it;
2. Reconciliation and settlement of differences under the head '865800108 – PSB suspense' and all correspondences relating to it;
3. Reconciliation of differences under Reserve Bank Deposits on the report received from the Accountants General with those worked out by this office with reference to the figures reported by RBI, CAS, Nagpur;
4. Maintenance of "Reserve Bank Deposits" Broadsheet;
5. Examination, finalisation and settlement of all cases of penal interest on delayed remittance and excess /double reimbursement;
6. Authorisation of Public Sector / Private Banks;
7. Change of Accredited banks;
8. All matters relating to conducting of Standing Committee and Apex Committee Meetings such as preparation of Agenda items and Minutes of these Meetings and related correspondence thereof;
9. Forwarding of DMA-2 and CAS-122 statements to all the Ministries / Departments (received from RBI, CAS, Nagpur);
10. Close liaison with the Government Link Cell, Nagpur;
11. To monitor the position of Cash balance at RBI and keep a watch on the progress in the submission of Monthly Closing Balance Statements; and
12. Information relating to Parliament Questions and draft paras pertaining to RBD section.

AAO	Sr.AO	Dy.CGA	Jt.CGA (Banking)	Jt.CGA (A/cs)
Shri S.K.Gupta Shri M.Negi Shri Parveen Kumar Bhalla	Shri Shri Krishan	Shri Sandeep Saxena	Shri S.M. Kumar	Shri M.J. Joseph
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Intercom 50	33	20	17	16
Room No.224	25	812	809	717

SYSTEM GROUP

System Group is the nodal section for all information technology matters of the office of the Controller General of Accounts and the field formations under its aegis.

The brief functions of the section are as under:-

1. Providing technical support for the implementation of CONTACT (ORA) software package for Principal Accounts offices;
2. Overall supervision of the development & testing of the COMPACT software package for pay and Accounts Offices;
3. Overall supervision of the development & testing of GAINS package at CGA's Office;
4. Coordinating Technical support for other software packages
5. Coordinating the maintenance & updation of CGA's Website;
6. Allotment of PAO/DDO Codes;
7. Assessment of computer hardware, software & peripheral requirements of CGA's Office;
8. Maintenance of Local Area Network (LAN) and all computer hardware, software & peripheral resources at CGA's office;
9. All correspondence on matters of Computerization & Information Technology; and
10. Any other subject that may be assigned by the competent authority.

AAO	ACGA	Dy.CGA	Jt.CGA
Shri K.V. Hamza Shri S.Francis	Shri R. Lalremruata	Shri Rajesh Kumar	Shri H.N. Nayer
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CAPITAL RESTRUCTURING

Public Sector Undertakings Restructuring Cell was established in the office of Controller General of Accounts in 1989 pursuant to a decision of the Ministry of Finance to move the work related to Capital Restructuring of Public Sector Undertakings to the Office of Controller General of Accounts. The Cell headed by a Jt. CGA, is responsible for appraisal of financial and business restructuring proposals of the Public Sector Undertakings of the Union Government. The Ministries / Departments are required to consult the Restructuring Cell at the stage of proposal formulation. Proposals, which are normally in the form of draft Cabinet Note, prepared by the administrative Ministries/Departments are evaluated and commented upon by the Restructuring Cell. Administrative Ministry thereafter circulates the draft Cabinet Note containing the proposal along with CGA's comments to the concerned Ministries for their comments before approaching the Cabinet for a decision on these proposals.

The restructuring proposals are evaluated on the basis of company specific options available and in evaluating these proposals a clear distinction is made between the Government's role as a regulator and its commercial interests as owner of an industry participant.

The appraisal of these proposals is a comprehensive one involving the following:

- Detailed analysis of the financials of the PSU, especially its operating costs.
- Audit of financial model prepared by the PSU.
- Preparation of a detailed financial model containing projections and sensitivities.
- Bench marking the performance of the company vis-à-vis its peers from the private sector and public sector.
- Appraisal of the Rehabilitation scheme by the Operating Agency appointed by the Board of Industrial and Financial Restructuring.
- Analysis of the stock returns – PE ratios and PCF ratios for the PSUs vis-à-vis private sector competitors, where the proposal is for conversion of equity into debt in order to improve returns to private stockholders.

The Restructuring Cell has, since its inception, examined almost all the major sectors, such as Metals and Minerals, Fertilizers and Agrochemicals. Pharmaceuticals, Heavy Industries, Machine Tools and Instrumentation, Aviation and Sea Transportation, Tourism, Construction and Consumer Durables and has developed vast expertise in financial and business restructuring of Public Sector Undertakings.

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TA SECTION

The brief functions of the section are as under:-

1. Tendering technical advice to Civil Ministries/Departments, Railways & Defence, Post & Telecommunications and State Governments on the matters relating to accounts.
2. Accounting procedure in respect of new Foreign Grant Assistance/Loans, new projects of Ministries/Department, Personal Deposit Accounts etc. and obtaining the views of Budget Division and concurrence of C&AG's office.
3. Examination of the proposals relating to accounting procedures in connection with various schemes of the State Government received through their State Accountants General.
4. Administration of Civil Accounts Manual and rendering clarification on its provisions.
5. Maintenance of General Financial Rules / Delegation of Financial Power Rules, 1973 on accounting matters.
6. Scrutiny of proposals for creation / reorganization of new Pay and Accounts Offices and conveying the approval of Controller General of Accounts.
7. Separation of Accounts from Audit in States and Union Territories.
8. Implementation of various Committees set up on the accounting matters – rendering advice / clarification on these matters.

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