

Controller General of Accounts (CGA) - Indian Polity

The functions and mandates of important positions in the government are important topics for the IAS exam. In this article, you can read all about the Controller General of Accounts (CGA), associated functions and mandate, for the polity and governance sections of the [UPSC syllabus](#).

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.

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

Controller General of Accounts Mandate

The constitutional provision for the CGA is from Article 150. 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 pertaining to civil ministries or departments in particular.
3. Supervising whether adequate standards of accounting are maintained by central civil accounts offices.
4. Consolidating monthly accounts, preparing review of trends of revenue realisation 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 system 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 pertaining to 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.

Point to Note:

The CGA is not a constitutional body. But the CAG is a constitutional body. Another difference between the CGA and the CAG is that the CAG is an independent body while the CGA is not. It is under the Department of Expenditure.

The President lays down general principles of government accounting on the CAG's advice, the CGA performs the function of maintaining them.

Read more about the [Comptroller And Auditor General Of India](#) at the linked article.

UPSC Questions related to Controller General of Accounts

Who is the newly appointed Controller General of Accounts?

J.P.S. Chawla is the newly appointed CGA.

What is the difference between CAG and CGA?

The difference between the CAG and the CGA are summed up in the table:

Office of CAG	Office of CGA
It is an independent body.	It is under the Department of Expenditure in the Finance Ministry.
It is a constitutional body.	It is not a constitutional body.
It audits the accounts and related activities of the 3 tiers of government: Federal, Provincial and Local.	It is the Principal Accounting Adviser to the Government of India.

In which year auditing was separated from accounting in India?

In 1976. The accounting functions of the CAG were taken away in the case of the Centre in 1976 and handed over to the CGA while accounts of the States continue to be compiled by the CAG.