



**KAMARAJ IAS ACADEMY**  
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# Controller General of Accounts

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**Why is in news?** Shri S.S. Dubey takes charge as Controller General of Accounts (CGA)

Shri S.S. Dubey took charge as the Controller General of Accounts (CGA), is the 28th Controller General of Accounts (CGA), Ministry of Finance, Government of India.

Shri Dubey, a 1989-batch Indian Civil Accounts Service (ICAS) officer, is appointed by the Government of India as the Controller General of Accounts (CGA) with effect from 6th March, 2023. Prior to taking charge as the CGA, he was Additional Controller General of Accounts, Public Financial Management System (PFMS).

The Controller General of Accounts (CGA), in the **Department of Expenditure**, Ministry of Finance, is the **Principal Accounting Adviser to Government of India** and is **responsible for establishing and maintaining a technically sound Management Accounting System**.

The Office of CGA **prepares monthly and annual analysis of expenditure, revenues, borrowings and various fiscal indicators for the Union Government**.

The **Annual Appropriation Accounts (Civil) and Union Finance Accounts** are submitted to Parliament under **Article 150** of the Constitution. Along with these documents, an M.I.S Report titled 'Accounts at a Glance' is prepared and circulated to Members of Parliament.

The Controller General of Accounts (CGA) in Ministry of Finance **heads the organisation** and is responsible for administering this system.

The organisation has been at the forefront in leveraging information technology for delivery of services in consonance with the constantly changing technological environment and increasing ICT penetration in the country.

The goal is to provide reliable information that brings transparency in the use and reporting of public funds through an integrated government-wide financial information system.

Accordingly the focus has been on providing client oriented, integrated applications that aim at achieving operational efficiency across streams of public financial management system.

CGA is also responsible for exchequer control and conduct of internal audits for the Central Government.

The 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:

- a) 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;
- b) Reconciliation of cash balance of Union Government with Reserve Bank in general and, in particular, of Reserve Deposits pertaining to Civil Ministries or Departments;

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c)Overseeing the maintenance of adequate standards of accounting by Central Civil Accounts Offices;

d)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;