

SPEED POST



सत्यमेव जयते

भारत के नियंत्रक महालेखापरीक्षक का कार्यालय
10, बहादुर शाह जफर मार्ग,
नई दिल्ली- 110 002

OFFICE OF THE
COMPTROLLER & AUDITOR GENERAL
OF INDIA
10, BAHADUR SHAH ZAFAR MARG,
NEW DELHI-110002

DATE 09 JUNE 2000

K.N.KHANDELWAL
ADDITIONAL DEPUTY COMPTROLLER
AND AUDITOR GENERAL

Dear Shri Verma

As you are aware, the President prescribes the form in which the accounts of the Union and of the States are to be kept, on the advice of the Comptroller and Auditor General of India. These constitutional provisions have further been elucidated in the Government Accounting Rules, 1990 which state that the 'Form' also includes the prescription not only of the broad form in which the accounts are to be kept but also the basis for appropriate heads under which the transactions are to be classified. In the existing 6 tiers classification structure consisting of Major Head, Sub Major Head, Minor Head, Sub Head, Detailed Head and Object Head, the State Governments with effect from January 1982 have been entrusted with their consent, the functions of the Central government in so far as these relate to opening of subheads and below in the State concerned. the Comptroller and Auditor General of India also has delegated to the State Accountant General the power to give advice to the State/Union Territory government in the matter of opening subhead and below in their accounts, which instructions were endorsed to State Chief Secretary vide this office General Circular No. 2-AC/1982 No. 45-AC/12-77 dated 18 January 1982 (for States) and General Circular No. 34-AC/1982 No. 536-AC/12-77 dated 9 June 1982 (for U.Ts)

2. According to the extant procedure, the State Government is required to seek the mandatory advice of the local Accountant General (A&E) in the matter of opening of subheads and below. We, however, find that this requirement is not being observed and the advice of State Accountant General (A&E) is not being sought for before opening subheads and below by the State Government. This is at variance

with the constitutional requirements. This is at variance with the constitutional requirements. This creates accounting complications too.

3. I shall be grateful if appropriate instructions are issued to the Finance Department as also to the concerned Departments in the State Government to ensure that in all such matters the advice of State Accountant General (A&E) is invariably taken. The self contained proposal giving complete justification as per model proforma for opening of the proposed subheads etc. may please be routed through the Finance Department (Budget Wing) in the State Government which could be requested to liaise with the local Accountant General (A&E) on behalf of the Administrative Departments.

4. For facility of any exercise relating to object heads, a standard list adopted by Government of India is enclosed which it is felt, will take care of practically all the significant breakup of expenditure items.

5. I request you to kindly keep me informed of the details of follow up action taken at your end in this regard.

Yours sincerely,

Sd/-

Shri R.S. Verma
Chief Secretary to the
Government of Haryana. Civil Secretariat,
Chandigarh.

Copy forwarded to Smt. Mohua Chatterjee, Pr. Accountant General (A&E), Haryana, Plot No. 4-5, Sector 33-B, Dakshin Marg, Chandigarh-160047.

Sd/-

Additional Deputy Comptroller and
Auditor General