

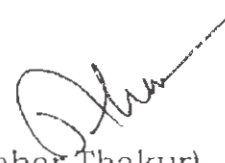
PREFACE

The Civil Accounts Manual contains detailed instructions and procedures relating to payment made by Pay and Accounts Offices and Cheque Drawing and Disbursing Officers of Civil Ministries/Departments of the Central Government and Accounting, compilation, consolidation of annual accounts and inter-departmental/inter-governmental adjustments and ancillary matters which are required to be followed by Accounts Offices. These instructions cover most of the facets thereof and include standardized forms of various accounts registers/records/returns to be maintained and/or submitted by such offices. Due to passage of time, a number of changes have arisen necessitating their inclusion and updating in the provisions of the Manual to provide proper guidance to the users. This revised edition incorporates all correction slips and related office Memorandum issued so far, apart from updating and amending the revised provisions and procedures that have undergone a change in this period, and incorporating some important payments/receipts and accounting procedures that have come up in this period.

2. Three chapters in this revised edition have been completely overhauled. While Chapter 16 has been exclusively devoted to Finance Accounts and has additional information on the various Finance Statements, the Miscellaneous Provisions have been taken to a new Chapter 17.

Dated: 1st October, 2012

New Delhi



(Jawahar Thakur)

Controller General of Accounts