

P-33004/2/2020-DAMA-CGA/E-2981/510

Government of India
Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts

Mahalekha Niyantak Bhawan,
E-Block, INA, New Delhi
Email: dama-cga@nic.in
Dated:- 17.01.2025

OFFICE MEMORANDUM

Subject:- Observations in the Accounting of Central Government Employees Group Insurance Scheme-1980 (CGEGIS)-reg

On scrutiny of Monthly Accounts submitted by Ministries/Departments, it is observed that many Ministries/Departments are making common mistakes in the Accounting of Receipt and Payments under Central Government Employees Group Insurance-1980 (CGEGIS).

2. In this regard, the some common observations in the accounting of CGEGIS-1980 are summarized below for the information of the Ministries/Department:-

Sr. No.	Observations	Remarks
1.	Expenditure booked in units under Head of Account 8011.00.103.02 - Insurance Fund	Booking of CGEGIS – Insurance Fund from Head of Account 8011.00.103.02 should be in multiple of 10000/15000 as per Central Government Employees Group Insurance Scheme-1980.
2.	Debit amount booked against Head of Account 8011.00.103 - CGEGIS	Booking of CGEGIS expenditure under Major Head 8011 should be at Sub head level i.e. Saving Fund-8011.00.103.01.00 / Insurance Fund-8011.00.103.02.00 instead of head of account 8011.00.103.00.00.
3.	Credit amount appears under Head of Account 8011.00.103.01 – Saving Fund and 8011.00.103.02 – Insurance Fund.	Booking of CGEGIS receipts under Major Head - 8011 should be at Minor Head level i.e. 801100.103.00.00.
4.	Booking under Head of Account 8011.00.103.03 – Extra Departmental Agents Insurance Scheme – Postal.	Booking under Head of Account 8011.00.103.03 – Extra Departmental Agents Insurance Scheme – Postal may be reviewed by Ministries/Departments (Except D/o Posts).
5.	Credit amount appears under Head of Account 8011.00.104- Union Territory Employees' Group Insurance Scheme and debit amount appears under Head of Account 8011.00.104.01 – Saving Fund and 80.00.104.02 – Insurance Fund	Booking of receipts & expenditure under Head of Account 8011.00.104- Union Territory Employees' Group Insurance Scheme may be reviewed by Ministries/Departments (Except UTs).

3. All Pr.CCAs/CCAs/CAs(I/C) and Head of Accounting Organizations of Non-civil Ministries are requested to issue necessary instructions to their respective Principal Accounts Offices to take into account the above points before submitting the Monthly Accounts. It is also requested to review the booking under Head of Account 8011.00.103 – CGEGIS and necessary steps may be taken for the rectification, if any, required.

4. This issues with the approval of Addl. Controller General of Accounts (A&FR).


(Narender Singh)

Dy. Controller General of Accounts

To

1. All the Pr.CCAs/CCAs/CAs(I/C) of Ministries / Departments
2. The Head of Accounting Organization (Defence/Railways/Post/Telecom)
3. The Sr. DAG, Accountant General (Audit), Delhi, AGCR Building, I.P. Estate, New Delhi-110002
4. All UTs (without legislature)
5. Principal Accounts Office (President Estate/ Lok Sabha /Rajya Sabha/ Election Commission)
- ✓ 6. Sr.AO (GIFMIS), O/o CGA with request to upload on O/o CGA's website.

Copy for information to:-

1. PPS to CGA
2. PS to Addl. CGA (A&FR)