

F. No. TA-2-03002(01)/1/2020-TA-11(R-2106)/ 302

Government of India  
Ministry of Finance  
Department of Expenditure  
Controller General of Accounts  
(TA-II Section)

Mahalekha Niyantak Bhawan,  
E-Block, GPO Complex, INA,  
New Delhi-110023  
Dated, the 6<sup>th</sup> September, 2022.

### **OFFICE MEMORANDUM**

**Subject: Central Government Account (Receipts and Payments) Rules, 2022-reg.**

The Central Government Account (Receipts and Payments) Rules, 2022 [RPR, 2022] and Subsidiary Instructions to RPR, 2022 were approved by Hon'ble Finance Minister. CGA (R&P) Rules, 2022 was published in the Gazette of India Notifications by Department of Publication, M/o MoHUA on 20.8.2022 [GSR No.614(E) Extraordinary issue PART II—Section 3—Sub-section (i)] for general information.

2. RPR, 2022 contain rules regulating the custody of the Consolidated Fund of India and the Contingency Fund of India, the payment of moneys into such funds, the withdrawal of moneys therefrom, the custody of public moneys other than those credited to such funds received by or on behalf of the Government of India, their payment into the Public Account of India and the withdrawal of moneys from such Account and all other matters connected therewith or ancillary thereto. The rules have been prescribed in two parts (i) RPR, 2022 and (ii) Subsidiary Instructions to RPR, 2022 (Detailed procedures and Forms) in place of RPR, 1983 and Treasury Rules of the Central Government (relevant Pension Rules).

3. The revision was undertaken to consolidate all instructions and cater to new initiatives in receipts and payments in the light of end-to-end electronic processes of Government receipts, payments and its accounting in the Central Government. Bill and other forms including Last Pay Certificate (LPC) in the RPR were revised. Some new forms have been introduced. Both "CGA(R&P)Rules, 2022" as well as "Subsidiary Instructions to RPR, 2022" are made available on the website [www.cga.nic.in](http://www.cga.nic.in).

[<https://cga.nic.in/Book/Published/list.aspx>] under the section: *Publications-Books*.

4. Pr.CCAs/CCAs/CAs(IC) of Ministries/Departments and Head of Accounting Organisations of M/o Railways, M/o Defence, D/o Posts, D/o Telecommunications and Union Territories (Without legislature) are requested to spread awareness about the new rules as well as the Subsidiary Instructions among officials in their Ministries/Departments/Offices handling government receipts and withdrawals from Government Account.



(Nalin Kumar Srivastava)

**Jt. Controller General of Accounts (ARPR)**

**To,**

1. Pr.CCAs/CCAs/CAs(IC) of all Ministries/Departments.
2. Financial Commissioner, Ministry of Railways, Rail Bhawan, New Delhi.
3. Controller General of Defence Accounts, Ullan Batar Marg, New Delhi.
4. Sr. DDG (PAF), D/o Posts, Dak Bhawan, New Delhi.
5. Member (Finance), Department of Telecommunication, Sanchar Bhawan, New Delhi
6. Head of Accounting Organisations in UTs without Legislature.
7. DG (Govt Accounts), O/o C&AG of India, New Delhi.
8. Pr.AG(Audit), O/o C&AG of India, DGACR Building, IP Estate, New Delhi.
9. Accountant General (A&F), Punjab & U.T. Chandigarh, Sub office, Plot No. 20, Sector 17-E, Chandigarh-160 017.
10. Director of Treasuries, UT-Chandigarh.
11. Controller of Accounts, Govt. of NCT of Delhi, A-Block, Vikas Bhawan, IP Estate, Delhi.
12. Addl. Director, Lok Sabha Secretariat, Room No.302, Parliament House Annexure, New Delhi.
13. PAO (Rajya Sabha), Room No. 537, 5th Floor, Parliament House Annexe, Rajya Sabha Secretariat, New Delhi – 110 001
14. PAO, Election Commission of India, Nirvachan Sadan, Ashoka Road, New Delhi.
15. Sr.AO (JTD)--- with the request to upload in the CGA's website.

**Copy for kind information to:**

1. Secretaries of all Ministries/Departments
2. Controller General of Accounts
3. Add. CGA (PFMS)/Addl. CGA (A&F)/Addl. CGA (IR)
4. FAs of all Ministries/Departments.
5. Director (Admn.), DoF, MoF, North Block, New Delhi.