

F. No. TA-2-01002/2/2024-TA-CGA (e-16565)/ 402
Government of India
Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts
Mahalekha Niyantak Bhawan,
GPO Complex, E-Block, INA, New Delhi-110023
TA-II Section
...

Dated, the 07th Nov, 2025

OFFICE MEMORANDUM


Subject: Maintenance of registers by PAOs/CDDOs as prescribed in Civil Accounts Manual, 2024 -reg.

In CAM, 2024 various registers have been prescribed which are to be maintained by PAOs/CDDOs in manual form, in electronic form and both in manual and electronic form. The provisions under which these registers are to be maintained are also stated in these forms. These registers are to be maintained for accounting and reconciliation of receipts and payments. The list of various registers (Index of Forms as available in CAM,2024) to be maintained by PAOs/CDDOs is annexed at Annexure I.

2. All Pr. CCAs/CCAs/CAs(ic) are, therefore, requested to furnish a consolidated report on the maintenance of various registers prescribed in CAM, 2024 by PAOs/CDDOs under their control in the format provided as Annexure -II through mail on email id: - ta2-cga@gov.in.

This issues with the approval of the competent authority.

Encl: As above.


(Samya Bhushan)
Asstt. Controller General of Accounts (TA)

To,

All Pr. CCAs/ CCAs/ CAs (I/C) of Ministries/ Departments.

CIVIL ACCOUNTS MANUAL FORMS

Sl. No	Particular	Availability of relevant reports in PFMS if available	To be maintained by PAO who is functioning in PFMS		
			Only in manual form	Only in electronic form	Both in manual and in electronic form
1	FORM CAM-1 Stock Register of Cheque books/forms	....	Yes	...	...
2	FORM CAM-2 Account of Cheque Forms	...	Yes	...	...
3	FORM CAM-3 Para 12 of APPENDIX-3 to Chapter -4	...	Yes	...	...
4	FORM CAM-4 Bill Diary	CAM ↓ Pre-Check ↓ PC-03 (cheque issued) PC-04(e-payments)	Yes. (for monitoring receipt of ink-signed bills and its token generation in PFMS). PC-03, PC-04 contain details of bills including e-bills.	...	...
5	FORM CAM-5 Token Register	CAM -> Pre-Check ↓ PC-02 Token issue Register	...	Yes.	...
	CAM-6, CAM-7 and CAM 8 were deleted.	...	...	...	...
6	FORM CAM-9 D.D.O wise bill passing cum expenditure control register	ECR Report is available in CAM → Budget → Bud-04	...	yes	...
7	FORM CAM-10 Register of cheques drawn	CAM ↓ CDDO ↓ CDDO-02	CAM ↓ Pre-Check ↓ PC-03	...	Yes.
8	FORM CAM-11 Register of Cheques delivered FORM CAM 11A Summary of e-payment	CAM ↓ CDDO ↓	CAM ↓ Pre-Check	...	Yes. CAM-11 is revised to capture

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	advices	CDDO-02	↓ PC-03			details of issue of cheques and e-payment separately.
9	FORM CAM-12 Register of requisition of bank drafts			Yes.	...	...
10	FORM CAM-13 Memo			Yes. In use for Outstation DDOs	...	...
11	FORM CAM-14 Bill return memo	CAM ↓ Pre check ↓ PC-01		...	Yes	...
12	FORM CAM-15 Pay and Accounts Officer's check register of outstanding pre check cheques	CAM ↓ Bank reconciliation ↓ BR-01→ Cheques/e-payment /Challan Encashed/Outstanding/only in scroll		...	...	Yes. BR Reports available in PFMS should be used for verification
13	FORM CAM-16 Register of Valuables			Yes.	...	...
14	FORM CAM-17 Register of public/private sector bank suspense/reserve bank deposits	CAM ↓ Bank reconciliation ↓ BR-04		Yes. BR Reports available in PFMS should be used for its tally or to verify consumption of scrolls takes place in PFMS. The format redesigned to include details of e-

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			Only in manual form	Only in electronic form	Both in manual and in electronic form
					payment.
	FORM CAM-17A Register of Reserve Bank Deposits		...	...	Same as above.
15	FORM CAM-18 Register of Bills received		Yes.	...	...
16	FORM CAM-19 Register of Cheques issued CAM-19A Summary of e-payment advice	CAM ↓ CDDO ↓ CDDO-02	...	...	Yes. Details available in PC-03 report should be verified. The format redesigned to include e-payment details too
17	FORM CAM-20 Bank reconciliation statement of disbursements relating to the month of 20____	CAM ↓ Bank reconciliation ↓ BR-01	...	...	Yes. BR-01 report should be used for its verification.
18	FORM CAM-21 List of Payments		Yes.	...	...
19	FORM CAM-22 Monthly reconciliation statement of receipts deposited into the bank by cheque drawing D.D.Os		yes	...	...
20	FORM CAM-23 Non-computational Allowances payment register		...	....	yes
21	FORM CAM-24 Establishment Check Register		Yes.
22	FORM CAM-25 Register of Special Charges		Deleted.		
23	FORM CAM-26		Yes.

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	Objection Book (Other Transactions) and Adjustments				
24	FORM CAM-27 Register of periodical Charges		Deleted.		
25	FORM CAM-28 Register of Grants-in-aid/Scholarships		...	...	Yes.
26	FORM CAM-29 Register of Loans		...	..	Yes.
27	FORM CAM-30 House building register and broadsheet of advances for motor car and of interest thereon for the year 20_ to 20_ other conveyances		...	...	Yes.
28	FORM CAM-31 Register of Sanctions to Contracts		Yes.	...	...
29	FORM CAM-32 Register of Final post-check of pre-checked bills		Yes.	...	...
30	FORM CAM-33 Daily Memo compilation sheet for posting vouchers received with list of payments of DDO ___ Debits (Payments)	CAM ↓ Compilation ↓ CMP-02	...	Yes.	...
31	FORM CAM-34 Transfer Entry in the Accounts of _____ 20 20 .	Available in PFMS.	...	Yes.	...
32	FORM CAM-35 Transfer Entry Number book of the _____ for the month of ____ 20 ____.	CAM ↓ Compilation ↓ CMP-02	...	Yes.	...
33	FORM CAM-36 Summary of Transfer Entries	CAM ↓ Compilation ↓ CMP-02	...	Yes.	...
34	FORM CAM-37 Classified Abstract Part-I	CAM ↓ Compilation ↓ CMP-03	...	Yes.	...
35	FORM CAM-38	CAM	...	Yes.	...

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	Classified Abstract Part-II	↓ Compilation ↓ CMP-03			
36	FORM CAM-39 Part –I Receipts Part- II- Disbursements Consolidated Abstract	CAM ↓ Compilation ↓ CMP-03	...	Yes.	...
37	FORM CAM-40 Major/Minor (Detailed) Headwise Ledger of balances for and upto the year ending 31.3.20__ under the DDR heads (closed to balance) in the books of Pr.AO/P.A.O/		...	...	Yes.
38	FORM CAM-41 Sector wise Abstract (Ledger) of balances as on 31.03.2006 under DDR Heads (Closed to Balance) in the books of a Pr.AO.		...	...	Yes.
39	FORM CAM-42 Computation of Government Account as on 31.03.2006 in the books of the Pr.AO.		...	Yes. Available on e-Lekha in SCT Reports	...
40	FORM CAM-43 Summary of Balances		...	Yes. Available on e-Lekha in SCT Reports	...
41	FORM CAM-44 General Index Register		...	...	Yes.
	CAM-45 & CAM-46 deleted in CAM (2007)				
42	Form CAM 47 (Para 6.7.1) Provident Fund Ledger Folio	EIS ↓ Reports ↓ Annual Reports ↓ Ledger Card	Yes. Available in GPF Module of PFMS.
43	Form CAM 48	EIS	Yes.

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	(Para 6.9.1) Broadsheet of the.....Provident Fund for the year...	↓ Reports ↓ Annual Reports ↓ Broadsheet			Available in GPF Module of PFMS.
44	Form CAM 49 (Para 6.10.2) Obverse GPF Annual Statement	EIS ↓ Reports ↓ Annual Reports ↓ Annual statement of Employee	...	Yes. Available in GPF Module of PFMS.	...
45	Form CAM 50 (Para 6.11.1) Register of missing G.P. Fund Credits/Debits		...	...	Yes. Available in GPF Module of PFMS.
46	Form CAM 51 (Para 6.5.3) Register of Final Payment cases	EIS ↓ Reports ↓ Final Settlement Report ↓ Final Payment Register	...	...	Yes. Available in GPF Module of PFMS.
47	Form CAM 52 & 52 (A) & (B) (Para 7.4.2) Rubber stamp of the issuing the pension payment order (Pension Payment Order)		...	...	Yes. Even after issuance of e-PPO, manual PPO has not been dispensed with.
48	Form CAM 53 (Para 8.2.1) Register of outward claims		Yes.	...	...
49	Form CAM 54 (Para 8.2.1) : Forwarding letter from Pay and Accounts Offices		Yes.
50	Form CAM 55		Yes.

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	(Para 8.3.4) Register of Inwards claims				
51	Form CAM 56: (Para 8.3.2): Forwarding Letter containing the cheque for settlement		Yes.
52	Form CAM 57 [Para 9.4.3(ii)]: letter format		Yes.	...	...
53	Form CAM 58 (Para 9.5.1) Register of Government Servants Lent or Transferred of Foreign Services		Yes.	...	...
54	Form CAM 59 (Para 10.5.2) Broadsheet of Loans to State Government etc. for the year 20....20....		...	...	Yes.
55	Form CAM 60 (Para 10.11.1) Register of investment of the Union Government in Statutory Corporation, Government Companies, Other Joint Stock Companies, Cooperative Banks & societies etc.		...	...	Yes.
56	Form CAM 61 (Para 10.12.2) Register of Permanent Advances		Yes.	...	...
57	Form CAM 62 (Para 2.7.1) Grant/Appropriation Audit Register of the Year.....		...	...	Yes.
58	Form CAM 63 (Para 19.2.2) Register of Deposits		Yes.	...	...
59	Form CAM 63 A (Para 19.2.4) Register of Deposits lapsed & credited to Government during year 20....20...		Yes.
60	Form CAM 64 (Para 8.3.4) Broadsheet of P.A.O		Yes.

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	Suspense				
61	Form CAM 65 (Para 4.4.5) Register of Advice issued to Reserve bank of India (C.A.S) Nagpur		Yes. Available in PFMS system as eI GAA is being issued through PFMS
62	Form CAM 66 (Para 9.10.7) Statement showing details of deduction and remittance for the year 20....20..../period		Yes.	...	...
63	Form CAM 67 (See Para 7.16.2) Pre-receipt bill for payment of award from the Compassionate Fund		Yes.	...	...
64	Form CAM 68 [Vide Para 13.6.15 & 13.7.7] Monthly Reconciliation Analysis		Yes.	...	...
65	Form CAM 69 [Vide Para 13.6.16] Part -I Register of amounts put through Receipts/Payments		Yes.	...	...
66	Form CAM 70 [Vide Para 13.6.17] Part -II Register of amounts put through Receipts/Payments		Yes.	...	...
67	Form CAM 71 [Vide Para 13.6.18] Statement of Monthly Reconciliation between the figures as per D.M.S and the amount booked under "8658-Suspense Accounts –P.S.B. Suspense "for the month of		Yes.
68	Form CAM 72 [Vide Para 13.6.19]		yes

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	Broadsheet of PSB suspense (Dr.) Receipt /Disbursement (Cr.)				
69	Form CAM 73 [Vide Para 13.6.21] Statement of Double /Excess Reimbursement		Yes.
70	Form CAM 74 [Vide Para 13.6.21] Report on Excess/Double Reimbursement (Attracting penal interest)		Yes.	...	...
71	Form CAM 75 [Vide Para 13.6.21] Report on Excess/Double Reimbursement (Not Attracting penal interest)		Yes.	...	...
72	Form CAM 76 [Vide Para 14.20] Monthly Reconciliation statement between the amounts as per DMS (Revenue Accounts) with the amount booked under '8658-PSB Suspense' for the month of		Deleted. CAM-71 can be used for reconciliation of receipts		
73	Form CAM 77 [Vide Para 14.19 &14.22] Analysis: Focal Point Bank/Link Cell, Nagpur Revenue Receipt		Deleted. CAM -68 can be used for this purpose.		
74	Form CAM 78 Analysis: Focal Point Bank/Amount verified by the P.A.O Revenue Receipt		Deleted. CAM -68 can be used for this purpose.		
75	Form CAM 79 [Vide Para 14.23] Broadsheet of Amount put through by Link cell Receipts/Refunds Part-I		Deleted. CAM-69 can be used for this purpose		
76	Form CAM 80 [Vide Para 14.23] Broadsheet of Amount put through by Link cell for the Month ofreceipts /refunds		Deleted. CAM-69 can be used for this purpose		

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	Part-II				
77	Form CAM 81 [Vide Para 14.24 Broadsheet of Public Sector Suspense Receipts (Debit)/Disbursements (Credit)]		Deleted. CAM-72 can be used for this purpose		
78	Form CAM 82 [Vide Para 14.24 Year wise Breakup of the closing balance of Public Sector bank Suspense shown under Col. 7 of Annexure XIV]		No relevance found in CAM 2007 also. Deleted.		
79	Form CAM 83 [Vide Para 15.18.1] Register of daily main scrolls received from nodal branch Receipts/Refunds		No relevance found in CAM 2007 also. Deleted.		
80	Form CAM 84 [Vide Para 15.18.1] Monthly Summary		No relevance found in CAM 2007 also. Deleted. Annexure V to Para 15.19.1.a would be maintained in electronic form (bank-wise, tax-wise)		
81	Form CAM 85 [Vide Para 15.18.2] Forwarding letter from Designated Officer of CBDT for reconciliation of monthly statement		No relevance found in CAM 2007 also. Deleted.		
82	Form CAM 86 [Vide Para 15.18.2] Designated officer –Wise register of main scrolls received by nodal branch		No relevance found in CAM 2007 also. Deleted.		
83	Form CAM 87 [Vide Para 15.19. 2] Designated officer –Wise Monthly Summary		No relevance found in CAM 2007 also. Deleted.		
84	Form CAM 88 [Vide Para 15.15.13] Bank Reconciliation report for the month of..... (for clearance from PSB Suspense) ZAO, CBDT..... Receipts/Refunds		Yes.

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85	<i>Form CAM 89</i> Part-I (New Cases) Month..... Date on which the item was included in the scrolls of receiving Branches/Nodal Branch and the period of delay and the name of the Bank Branch.		No relevance found in CAM 2007 also. Deleted.		
86	<i>Form CAM 90</i> DDO-PAO expenditure reconciliation certificate (new addition of CAM format)		...	In electronic	...
	Total Formats- 71		30	15	26

Note: PAO in civil Ministries/Departments who works in any other designated IT system of the Ministry/Department including integration with PFMS for payment and accounting function has to check availability of the above mentioned formats in electronic forms in their IT systems. In case the same are not available, these are to be maintained in manual formats.

Annexure -II

Name of Ministry/Department:

S. No.	Name of the PAO	Whether registers as prescribed in CAM,2024 are being maintained Yes/No	If No, Reasons thereof