

Chapter 1: Introduction

- **Scope and Applicability:** Overview of the rules applicable to all Central Government Ministries/Departments, attached and subordinate bodies.
- **Definitions:** Key terms such as Accounts Officer, Appropriation, Audit Officer, Competent Authority, etc.

Chapter 2: General System of Financial Management

- **Principles of Financial Management:** Guidelines on budgeting, accounting, and financial control.
- **Responsibilities:** Roles of various authorities in financial management.

Chapter 3: Budget Formulation and Implementation

- **Budget Preparation:** Steps and guidelines for preparing the budget.
- **Implementation and Monitoring:** Procedures for implementing and monitoring the budget.

Chapter 4: Government Accounts

- **Structure of Government Accounts:** Explanation of the Consolidated Fund, Contingency Fund, and Public Account.
- **Accounting Procedures:** Methods and principles for maintaining government accounts.

Chapter 5: Works

- **Execution of Works:** Guidelines for the execution of public works.
- **Contract Management:** Procedures for managing contracts related to public works.

Chapter 6: Procurement of Goods and Services

- **Procurement Principles:** Basic principles and methods of procurement.
- **Tendering Process:** Steps involved in the tendering process.

Chapter 7: Inventory Management

- **Inventory Control:** Guidelines for managing government inventory.
- **Stock Verification:** Procedures for verifying stock and inventory.

Chapter 8: Contract Management

- **Contract Formation:** Steps and guidelines for forming contracts.
- **Contract Execution:** Procedures for executing and managing contracts.

Chapter 9: Grants-in-aid and Loans

- **Sanctioning of Grants:** Guidelines for sanctioning grants and loans.
- **Utilization Certificates:** Requirements for submitting utilization certificates.

Chapter 10: Externally Aided Projects

- **Project Management:** Guidelines for managing projects funded by external agencies.
- **Financial Reporting:** Procedures for financial reporting and auditing of externally aided projects.