ALL INDIA CIVIL ACCOUNTS OFFICERS
(Senior Accounts Officers and Pay & Accounts Officers)
ASSOCIATION
(Recognised by Govt. of India as per CCS (RSA) Rules, 1993 vide O/o CGA, Min. of Finance's letter No. 23003/1/2020-NGE-CGA /270 dated: 29th August, 2022)
House No: H-405, Street No. 4, RAJ NAGAR, PART-2,
PALAM COLONY, NEW DELHI- 110077.
nebaicaoa@gmail.com

President
Geetanjali
9810639937

Secretary General
Kaushal Mishra
9818880211

Finance Secretary
Rajeev Kumar
8968452837

Vice-Presidents

Anita Rawat
9911539190

P Mahesh Kumar
9440305567

Addl. Secretary General

Sreemati Bhowmik
9810869034

Jt. Secretary Generals

Rajeev Kumar
9873815175

Avinash Kumar
8851049471

Asst. Finance Secretary
Santosh Kumar

Asst. Secy. Generals

Subhash Chand

Biswajit Mondal

Asha Pal

Rekha Dahiya

Sumitra Goganio

Rajeev Chandra

Virender Sharma

A.K. Chaurasia

Kumar Ashish

Debraj Singha Roy

Amol V Sule

Auditor

Rahul Butola

No. AICAOA/NEC/2026-27/30 **Date: 28.10.2026**

MINUTES OF NEC MEETING

To discuss the recommendations of the Committee constituted during the NEC Meeting of 5th September 2026 for framing guidelines for the Coordination Committee, an online meeting of the National Executive Committee of AICAOA was held on 21st October 2026 at 8:30 PM on Google Meet. The meeting was conducted by the Vice President (PMK), as the Secretary General was initially unable to attend due to an urgent personal commitment. However, the Secretary General joined the meeting after some time and participated in the deliberations thereafter.

B. Deliberations:

1. The guidelines for **'Composition, Mandate and Functioning of the Coordination Committee and Financial Management and Expenditure of Zonal Committees'** (enclosed) as recommended by the Committee constituted for the purpose, were discussed at length. After detailed deliberations, **the members unanimously agreed to the proposed guidelines *in-principle*.**
2. In addition to this, following suggestions were deliberated upon and unanimously accepted by the members:
    a. Any expenditures incurred by the CDN Committee in the discharge of its assigned responsibilities shall be borne by the NEC subject to its prior approval.
    b. On being informed that the Central Zone has already opened a bank account and submitted reconciliation statement for the last three months, the NEC unanimously approved transfer of their 40% share from the subscription of their members. It was further agreed that on opening of bank account and submission of reconciliation statement for the last three months by any of the Zonal Committee, 40% of the share from the subscription of their members shall be transferred to them without any further approval of NEC.
    c. Considering the relevant provisions of the Constitution/Bye-laws of AICAOA and the strength of the Association outside Delhi, it was decided that two delegates from each zone may participate in the forthcoming General Body Meeting (GBM). It was further decided that the participation of at least one delegate from each zone shall be ensured.

d. In view of the limited time available before the GBM, members from the respective zones shall be requested to book their travel tickets at the earliest. They shall also be required to confirm their travel plans in advance to facilitate necessary arrangements.
e. The NEC also considered the proposal of inviting Shri P. Vishwamitra, SrAO at Hyderabad and Shri H.C. Mathpal, retired SrAO as special invitees to the forthcoming 3rd GBM in recognition of their valuable contribution towards the development and shaping of AICAOA since its inception. Other Delhi based retired members of AICAOA shall also be invited in the 3rd GBM. The invitation letter shall be issued under the signature of the President-AICAOA.
f. At the end of the meeting, the NEC placed on record its appreciation and thanked to all the members who had contributed in preparation and finalisation of the Guidelines for Composition, Mandate and Functioning of the Coordination Committee and Financial Management and Expenditure of Zonal Committees.

C. Participants

Following members attended the meeting:

1. Ms. Geetanjali, President
2. Ms. Anita Rawat, Vice-President
3. Sh. P. Mahesh Kumar, Vice-President
4. Sh. Kaushal Mishra, Secretary General (joined later on)
5. Ms. Sreemati Bhowmik, Addl. Secretary General
6. Sh. Rajeev Kumar, Finance Secretary
7. Sh. Rajeev Kumar, Jt. Secretary General
8. Sh. Avinash Kumar, Jt. Secretary General
9. Sh. Santosh Kumar, Asstt. Finance Secretary
10. Sh. Subhash Chand, Asstt. Secretary General
11. Ms. Rekha Dahiya, Asstt. Secretary General
12. Ms. Sumitra Goganio, Asstt. Secretary General
13. Ms. Asha Pal, Asstt. Secretary General
14. Sh. A.K. Chaurasia, Asstt. Secretary General
15. Sh. Kumar Ashish, Asstt. Secretary General
16. Sh. Amol V Sule, Asstt. Secretary General

The Meeting ended with Vote of Thanks.

(Sreemati Bhowmik)
Addl. Secretary General-AICAOA

Encl: As above

GUIDELINES FOR COMPOSITION, MANDATE AND FUNCTIONING OF THE COORDINATION (CDN) COMMITTEE
AND
FINANCIAL MANAGEMENT AND EXPENDITURE OF ZONAL COMMITTEES

I. COORDINATION COMMITTEE

1. Constitution of the Committee

The **Coordination Committee (CDN)** shall be constituted by the **National Executive Committee (NEC)** for the limited purpose of ensuring coordination, uniformity and systematic follow-up between the NEC and the Zonal Branches of AICAOA.
The Committee shall function strictly within the mandate and framework prescribed herein and shall have no power or authority beyond what is specifically provided under these Guidelines.

2. Composition

The Coordination Committee shall consist of the following:

(i) Chairperson – One member of the NEC/Zonal Committee nominated by the NEC.
(ii) Member-Secretary – One member of the NEC/Zonal Committee nominated by the NEC.
(iii) Members – One nominated NEC Member for two Zones (Recommended by NEC) and one member (Recommended by ZEC) from each Zonal Committee (6+12). NEC reserves the right to increase/decrease the number members
(iv) Ex-officio Members – President, Secretary General and Finance Secretary, AICAOA.

The composition shall remain fixed during the tenure of the Coordination Committee unless the NEC specifically reconstitutes it.
Quorum shall comprise more than half of the total membership strength of Coordination Committee, including at least one of the ex-officio members of the Committee.

3. Nature, Scope and Limitations of the Committee

The Committee shall be **recommendatory and coordinative in nature**.

It shall:
a. collect information;
b. examine prescribed information;
c. identify discrepancies/gaps;
d. coordinate within the approved framework;
e. prepare standard formats/procedures;
f. prepare issue-wise reports; and
g. submit recommendations to the NEC

The Committee shall not:
a. formulate independent Association policy;
b. take policy decisions;
c. alter or interpret the Constitution/Bye-Laws;
d. issue directions having policy or disciplinary implications;
e. commit the Association to any position;
f. sanction expenditure;
g. enter into agreements/arrangements on behalf of AICAOA;
h. make representations to Government/authorities/external organisations; or
i. take any decision reserved for the NEC, General Body or Zonal General Body/ZEC under the Constitution and Bye-Laws.

4. Fixed Mandate / Terms of Reference

The Committee shall deal **only with the following matters**:

A. Membership and Enrolment

The Committee shall:
a) obtain Zone-wise membership data in the prescribed format;
b) identify membership gaps and discrepancies;
c) examine enrolment-related issues;
d) prepare proposals for improvement of membership coverage; and
e) submit the consolidated position to the NEC.

B. Zonal Structure and Functioning

The Committee shall:
a) obtain the prescribed particulars of each Zonal Branch;
b) maintain a consolidated status of Zonal Committees;
c) identify vacancies, inactive functioning or deviations from the prescribed structure;
d) place such matters before the NEC for decision wherever required.

C. Tenure and Vacancies

The Committee shall:
a) maintain a Zone-wise statement of office-bearers and tenure;
b) identify vacancies/expiry of tenure;
c) bring such cases to the notice of the NEC.
No appointment, removal or replacement shall be made by the COORDINATION Committee.

D. Zonal Meetings

The Committee shall prepare and maintain a **standard meeting framework** covering:
a. notice;
b. agenda;
c. quorum;
d. conduct of meeting;
e. minutes;

E. Membership Records and Subscription

The Committee shall:
a. obtain prescribed membership statements from Zones;
b. coordinate periodic reconciliation of membership/subscription data;
c. identify discrepancies;
d. prepare consolidated statements for the NEC; and
e. follow up deficiencies through the prescribed internal mechanism.

F. Zonal Financial Coordination

The Committee shall:
a. obtain prescribed financial information from Zones;
b. examine whether prescribed records/statements are being maintained;
c. identify discrepancies; and
d. prepare consolidated financial-status information for the NEC.

No financial sanction, expenditure approval or financial commitment shall vest in the Committee.

G. Official and Digital Communication:

The Committee shall ensure **standard formats as given below**:

a. Zonal letterhead:- Annexure 'A' as template
b. official email: Name of Zone in short +aicaoa@gmail.com as below:
   For example: sz1aicaoa@gmail.com , sz2aicaoa@gmail.com, czaicaoa@gmail.com
c. meeting notice, minutes, resolutions as standard format used by NEC.

Such formats may be used by the Committee for **internal coordination within its mandate**.

H. Inter-Station Coordination

The Committee shall:

a. receive information regarding coordination issues between stations;
b. place the issue before the concerned Zonal Committee wherever the matter falls within its jurisdiction;
c. monitor the status of resolution; and
d. escalate unresolved matters to the NEC.

I. Service Matters

The Committee may:

a. collect recurring service-related issues from Zones;
b. classify them issue-wise;
c. compile supporting rules/orders;
d. identify issues affecting members across more than one Zone; and
e. prepare a factual note/draft proposal for consideration of the NEC.

The Committee shall **not independently represent any service matter before any authority**.

J. Member Grievances

The Committee shall:

a. receive grievances through the prescribed channel (Member→ZEC→**CDN→NEC)**
b. categorise and record them
c. forward them to the appropriate Zonal/NEC level
d. monitor disposal
e. place unresolved or policy-level matters before the NEC
f. NEC may refer grievances suo moto to the CDN Committee for its recommendation.

K. Monitoring and Reporting

The Committee shall maintain a **Coordination Register** containing:

a. Matter received;
b. Date of receipt;
c. Zone concerned;
d. Status; and
e. Matter requiring NEC decision.

A **quarterly consolidated report** shall be placed before the NEC.

5. No Discretionary Power

The Committee shall have **no discretionary power to enlarge, modify or interpret its mandate**.

It shall take up only those matters specifically covered under these Guidelines or specifically referred to it by the NEC. Any matter outside the prescribed mandate shall be placed before the NEC and shall not be acted upon by the Committee unless specifically authorised by the NEC.

The Committee shall have no power to sanction expenditure, authorise financial commitments, relax financial limits, regularise unauthorised expenditure or interpret the financial provisions of the Constitution/Bye-Laws. Any ambiguity or matter not specifically covered by these Guidelines shall be referred to the NEC.

6. External Communication – NEC Approval Mandatory

No external communication whatsoever shall be made by the Coordination Committee in the name of AICAOA or on behalf of AICAOA without prior approval of the NEC.
This shall include communication/representation to:

a. Government Ministries/Departments;
b. CGA/CCA/other offices;
c. Heads of Departments;
d. other Associations;
e. statutory/autonomous bodies;
f. courts/tribunals;
g. media;
h. external organisations; and
i. any other authority/body outside the internal organisational structure of AICAOA

Where external communication is considered necessary, the Committee shall only:
prepare the draft → place it before NEC → obtain approval → communication issued by the authorised office bearer.

7. Internal Communication

The Committee may communicate with:
a. NEC members;
b. Zonal Secretaries;
c. Zonal Executive Committees; and
d. COORDINATION Committee members,

only to the extent necessary for collecting information or implementing an approved framework.
Such communication shall remain within the approved mandate and shall not create any new policy, financial commitment or organisational decision.

8. Decision-Making

The Committee shall not take decisions on behalf of AICAOA. The Committee's decision-making limitations shall be governed by clauses 1, 3, 5 and 13 of these Guidelines. Every matter shall culminate in one of the following:
a. **No further action required;**
b. **Action within the prescribed framework;** or
c. **Recommendation/proposal to NEC for decision.**

Where NEC decision is required, the Committee shall submit a **self-contained note containing facts, issue, relevant provision and specific recommendation**.
No recommendation of the Committee shall become an organisational decision unless approved/adopted by the NEC or the competent body under the Constitution/Bye-Laws.

9. Meetings of the Committee

a. The Committee shall meet **at least once a month.**
b. Additional meetings may be held only for matters falling within the approved mandate.
c. Agenda shall be circulated in advance.
d. Minutes shall be prepared by the Member-Secretary.
e. Each meeting shall conclude with clearly recorded **minutes**
f. A review of the minutes shall be included in the agenda of the subsequent meeting

10. Tenure and Reconstitution

The tenure of the Committee shall be **coterminous with the tenure of the NEC**, unless the NEC decides otherwise.
The NEC may:

a. reconstitute the Committee;
b. replace any member;
c. modify its mandate;
d. withdraw any delegated function; or
e. dissolve the Committee.

The delegation of functions to the Committee shall remain subject to such conditions and restrictions as may be imposed by the NEC.

11. Reporting to NEC

The Committee shall submit:

a. **Quarterly Coordination Report**;
b. issue-specific reports whenever referred by the NEC; and
c. an **Annual Consolidated Report** covering the status of all Zones and matters dealt with during the year.

12. Supremacy of Constitution and Bye-Laws

These Guidelines shall be read subject to the Constitution and Bye-Laws of AICAOA. In the event of any inconsistency or conflict, the provisions of the Constitution and Bye-Laws of AICAOA shall prevail.

13. Scope and Limitations:

These Guidelines are intended solely to facilitate and regulate the implementation of the existing Constitution and Bye-Laws of AICAOA. Nothing contained herein shall be construed as conferring upon the Coordination Committee or any Zonal Branch any power, authority or jurisdiction beyond that expressly conferred under the Constitution, Bye-Laws or a specific decision of the National Executive Committee (NEC), consistent with the Constitution and Bye-Laws.

14. Amendment, Relaxation and Modification:

Any amendment, relaxation or modification of these Guidelines shall be made only with the approval of the NEC and shall be placed before the next General Body Meeting (GBM) for ratification, in accordance with the Constitution and Bye-Laws of AICAOA.

15. Revision of Financial Limits:

The financial limits prescribed under these Guidelines may be revised by the NEC from time to time, without necessitating an amendment to the entire Guidelines, subject to the provisions of the Constitution and Bye-Laws of AICAOA.

16. Guiding Principle

“The COORDINATION Committee shall coordinate and recommend; the NEC shall decide.”

II. ZONAL COMMITTEES

A. Source and Availability of Funds

Each Zonal Branch shall meet its expenditure only from the funds actually transferred to it out of its **40% share of membership subscription**, in accordance with Article 9 of the Constitution & Bye-law 13 of AICAOA.
Upon first opening of a bank account by a Zonal Branch, the NEC shall transfer ₹5,000 to the concerned Zonal Branch account as an initial operating amount.
A Zonal Branch shall incur expenditure only from funds actually available in its authorised bank account and shall not incur expenditure in anticipation of future receipts.

B. Permitted Expenditure

Zonal funds shall be utilised only for activities connected with the aims and objectives of the Association, including zonal meetings, membership-related activities, communication, stationery and other legitimate incidental administrative expenditure.
No expenditure shall be incurred for any personal, political or other purpose not connected with the objects of the Association.

C. Financial Limits

The Zonal Executive Committee may incur expenditure **within the funds actually available to the Zone**, subject to the following limits:

a. ₹3,500 for each physical ZEC meeting not more than twice in a year. Online meeting shall be encouraged and conducted as far as practicable to minimise expenditure.
b. ₹2,000 for per item routine/non-routine expenditure each time;
c. No upper limit is prescribed for General Body Meeting for Zonal Branches, subject to availability of funds at their respective accounts.
d. It is proposed that the following tour, travel and daily entitlements may be adopted for members of NEC/ZEC undertaking official tours on behalf of the Association:

Sl.	Component	Metropolitan Cities (X Class Cities)	Other Cities
1.	Hotel accommodation	₹2,800 per day including GST	₹2,000 per day including GST
2.	Food/Meals	₹800 per day	₹800 per day
3.	Local conveyance	₹300 per day	₹300 per day
4.	Travel to/from Railway Station/Airport	₹500 per visit each way	₹500 per visit each way

e. Members undertaking official tours are requested to stay preferably in Government Guest Houses, Bhawans, Inspection Bungalows or other economical accommodation, wherever available and conveniently located.

f. Where such accommodation is not available, hotel accommodation may be availed within the prescribed ceiling of ₹2,800 per day including GST in Metropolitan Cities and ₹2,000 per day including GST in other cities.

g. The prescribed rates shall be treated as maximum permissible limits and not as an automatic entitlement. Members are expected to select reasonably priced accommodation comparable with prevailing market rates and to keep expenditure to the minimum possible in the interest of the Association.

h. An amount of ₹800 per day may be allowed towards food/meals during the period of official tour.

i. Where meals are provided by the Association, host organisation or any other agency, the corresponding expenditure shall not be claimed separately.

j. An amount of ₹300 per day may be allowed towards local conveyance for association purposes during the tour.

k. Members are requested to use economical modes of transportation and, wherever feasible, share transportation with other members travelling for the same purpose.

l. An amount of ₹500 per visit may be allowed towards travel between the Railway Station/Airport and the Residence/place of stay/meeting venue. This amount shall be treated separately from the daily local conveyance entitlement.

m. Members shall travel in AC 2-Tier by rail or by other public transport if no direct train is available. Air travel by members at a distance of above 1500 km ***(shortest route train distance***) may be permitted by Economy Class, considering the longer distance and time involved in travelling to the destination station from their head quarter. Where air travel is undertaken, the member shall endeavour to obtain the most economical available fare, and the claim shall be restricted to the actual fare paid, subject to the approved entitlement.

n. The above rates are intended to provide reasonable facilities to members while ensuring prudent utilisation of Association funds. Members are therefore requested to keep expenditure on tour to the minimum possible and avoid unnecessary expenditure, keeping in view the financial interest of the Association.

o. The entitlement shall be applicable only for approved official Association tours and shall be subject to availability of funds and approval of the NEC.

p. Accommodation/travel bills are required to be supported by invoices. Food/Local Conveyance/Travel to/from Railway Station/Airport may be claimed on the basis of an undertaking.

q. In case a member entitled to travel by train, chooses to travel by air/own car/other public transport at the places connected by rail, reimbursement shall be restricted to admissible train fare.

r. The rates may be reviewed periodically in light of prevailing market conditions and the financial position of the Association every year by NEC which is to be ratified by GBM.

s. Any expenditure exceeding these limits/entitlements, shall require prior approval of the NEC.

Note:

(i) Above entitlements are applicable uniformly for both the members of Zonal Committees and the NEC. Separate orders for NEC shall be issued in this regard shortly.

(ii) Any expenditure incurred by any NEC member to attend Zonal General Body Meeting and vice-versa shall be borne by the NEC Fund.

D. No Financial Commitment

No Zonal Branch shall:

a. borrow funds;
b. incur expenditure beyond the available balance;
c. create any liability or commitment on behalf of AICAOA; or
d. make any expenditure from any source other than the authorised zonal funds, without prior approval of the NEC.

No expenditure shall be split into two or more bills or transactions for the purpose of circumventing the prescribed financial limits.

E. Accounting and Documentation

All expenditure shall be supported by proper bills/vouchers and duly recorded in the accounts of the Zonal Branch.
Payments should, as far as practicable, be made through banking/electronic modes.

F. Bank Account and Financial Records

The bank account of a Zonal Branch shall be maintained in the name of AICAOA/Zonal Branch, as authorised by the NEC, and shall be operated jointly by the authorised office-bearers.
Every Zonal Branch shall maintain

a. Cash Book/Bank Book;
b. Receipt and Payment Register;
c. Voucher File;
d. Asset/Property Register; and
e. Membership/Subscription Record

All financial transactions shall be recorded promptly and shall be capable of verification from supporting documents.

G. Imprest

Cash handling in the form of Imprest shall be kept to the minimum necessary for day-to-day incidental expenditure and shall not ordinarily exceed **₹2,000 at any time**.
Aggregate payments exceeding ₹2,000 shall, as far as practicable, be made through banking/electronic modes. Every payment shall be supported by a bill, voucher or other documentary evidence.

H. Procurement and Expenditure

Wherever expenditure involves purchase of goods or services, the Zonal Branch shall ensure economy, transparency and reasonableness of rates.
No office-bearer shall approve expenditure in his/her own favour without disclosure and approval.

I. Reimbursement and Advances

Reimbursement shall be made only for actual expenditure incurred for authorised Association work and against documentary evidence. Travelling and other allowances, where admissible, shall be governed by rates approved by the NEC.
No office-bearer shall have an automatic entitlement to remuneration, honorarium or personal benefit merely by virtue of holding office.
Advances for authorised Association work may be given only with the approval of the competent zonal authority (Zonal Executive Committee i.e ZEC) and shall be adjusted within **15 days of completion of the activity**, or within such other period as may be approved by the NEC. No fresh advance shall ordinarily be granted to a person having an outstanding advance.

J. Quarterly Financial Reporting

Every Zonal Branch shall submit a **quarterly Receipts and Expenditure Statement**, together with the bank balance and details of major expenditure, to the NEC in the prescribed format.
Any unexplained variation, irregular expenditure or material financial liability shall immediately be brought to the notice of the NEC.

K. Annual Accounts and Audit

The Zonal Branch shall prepare its annual accounts immediately after the close of the financial year and submit the same to the NEC for consolidation/record and audit/verification in accordance with the Constitution/Bye-Laws and directions of the NEC.

L. Inspection and Verification

The NEC, or an officer/committee authorised by it, shall have the right to call for and inspect the books of account, vouchers, bank statements, membership records and other financial documents of any Zonal Branch.
The Zonal Branch shall provide the required records within the prescribed time.

M. Unutilised Funds

Unutilised zonal funds shall remain with the Zonal Branch for future authorised Association activities and shall not be distributed amongst office-bearers or members. No transfer of zonal funds to any individual or outside body shall be made except for an authorised Association purpose.

N. External Financial Commitments

No Zonal Branch shall enter into any contract/agreement/MoU/lease hiring arrangement or any other commitment involving AICAOA or creating a financial or legal liability for the Association without prior approval of the NEC.

O. Conflict of Interest

No office-bearer of NEC/ZEC shall participate in approving a payment or transaction in which he/she has a direct or indirect personal interest. Any such interest shall be disclosed and recorded in the minutes.

P. Role of Coordination Committee in Financial Matters

The Coordination Committee shall have **no power to sanction or approve expenditure**. Its role shall be confined to obtaining prescribed financial information, examining compliance with the approved framework, identifying discrepancies and placing the matter before the NEC. It shall have no power to waive, relax or alter any financial limit.

Q. Deviations

Any expenditure outside the permitted purposes or prescribed limits shall require specific prior approval of the NEC.
In exceptional circumstances where prior approval could not reasonably be obtained, the matter shall be placed before the NEC at the earliest opportunity for consideration. Such post-facto consideration shall not constitute an automatic regularisation of an unauthorised expenditure. Responsibility for the expenditure pending NEC consideration shall remain with the person/authority who incurred or authorised it.

Annexure - A

CENTRAL ZONE BRANCH LUCKNOW
(Representing Sr. AOs of UP, MP & Chhatisgarh)
ALL INDIA CIVIL ACCOUNTS OFFICERS (Senior Accounts Officers and Pay & Accounts Officers) ASSOCIATION
E-MAIL: czbaicaoa@gmail.com

Zonal President	Zonal Secretary	Zonal Finance Secretary
Name	Name	Name
Mob. No.	Mob. No.	Mob. No.

AICAOA/CZB Minutes/2025-2026/01 **Dated: 02.10.2026**

MINUTES OF CZB MEETING HELD ON 2nd October 2026

A meeting of the "Central Zone Branch" of AICAOA was held on ..... at ..... to discuss the following Agenda points:

Agenda 1: .....
Agenda 2: .....
Agenda 3: .....
Agenda 4: .....
Agenda 5: .....

The meeting was attended by the following members.

1. .....
2. .....
3. .....
4. .....
5. .....
6. .....
7. .....
8. .....

The meeting ended with Vote of Thanks to all members who attended the meeting.

(.....)
Zonal Secretary