



By E-Mail/Post

Govt. Of India
Ministry of Finance
O/o Pr. Chief Controller of Accounts
Central Board of Indirect Taxes & Customs
(Expdr-Coord Section)
E-Mail: expdr-coord@gov.in

Pr.CCA/CBIC/Coord-Expdr/Circular-Instruction/Vol.I/2023-24/76 Dated: 19-05-2023

CIRCULAR

Subject: Monthly reconciliation of expenditure by DDOs-reg

Please find enclosed herewith O/o CGA's Office Memo No. TA-2-03001(03)/1/2023-TA-CGA/e-12976/193 dated 11-05-2023 on the subject cited above.

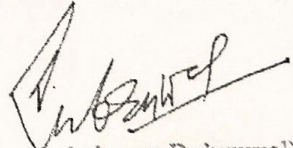
It is emphasised here that reconciliation of Monthly Expenditure figures given in the accounts is an essential exercise which should be jointly be done by the Pay and Accounts Offices and the DDOs concerned regularly every month as per the provisions contained in Rule 57(5) of CFR, 2017. The absence of such regular reconciliation can lead to undetected difference in expenditure, even resulting in the occurrence of serious adverse consequences like fraudulent payment etc.

All Zonal Heads are therefore advised to issue instruction to PAOs under their administrative control to ensure that monthly reconciliation with NCDDOs is being carried out and to obtain a certificate from NCDDOs as per the provisions contained in Rule 57(5) of CFR, 2017.

In so far as the Financial Year 2022-23 is concerned , all the PAOs and their DDOs are required to carry out the reconciliation exercise, if not done till date and send a compliance report to this effect latest by 25th May, 2023.

This issues with the approval of the Competent Authority.

Encl : As above


(Lakshman Dubruwal)
Sr. Accounts Officer

To,

1. All zonal Heads of CBIC
2. All PAOs of North Zone

Copy to:-

1. Sr. PS to Pr. CCA, CBIC
2. PS to CCA, CBIC
3. PA to DCA (HQ), O/o Pr. CCA, CBIC
4. PA to DCA (NZ), O/o Pr. CCA, CBI
5. Sr. AO (Accounts)
6. Sr. AO (ITD), O/o Pr. CCA, CBIC with request to upload on the ARPIT portal.

CSF-IT/83
18/5/23

Pl. upload on ARPIT
22/5
19/05/2023
Sr. Anil AAO (SR)

F.No.TA-2-03001(03)/1/2023-TA-CGA/e-12976/193

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

Mahalekha Niyantak Bhawan
E-Block, INA, New Delhi,
Dated, the 11th May, 2023.

OFFICE MEMORANDUM

Subject: Monthly reconciliation of expenditure by DDOs-reg.

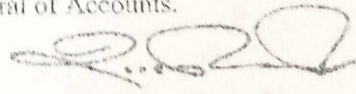
Attention is invited to the Rule 57(5) of General Financial Rules (GFR), 2017 which specifies that the Head of the Department and the Accounts Officer shall be jointly responsible for the Monthly reconciliation of the figures given in the accounts. The PAOs shall furnish to each of their DDOs including CDDOs, an extract from the Expenditure Control Register or extract from the compilation sheet every month indicating the expenditure relating to grants controlled by the PAO, classified under the various head of accounts. Discrepancies, if any, between the two sets of figures shall be promptly investigated by the DDO in consultation with the PAO.

2. Further, Rule 57 (5) (iii) of GFR, 2017 provides that the DDO shall furnish to the PAO a certificate of agreement of the figures as per his books with those indicated by the PAOs by the last day of the month following the month of accounts. The importance of carrying out this monthly reconciliation exercise was also reiterated by CGA in last Senior Officers meeting held on 01-05-2023.

3. All Pr.CCAs/CCAs/CAs (i/c) of Ministries/Departments are, therefore advised to issue instructions to PAOs under their control to ensure that monthly reconciliation with Non-cheque Drawing DDOs(NCDDOs) are being carried out and to obtain a certificate from NCDDOs as per the provisions contained in Rule 57 (5) of GFR, 2017. Further, a report also should be given by PAOs invariably to the respective Pr. AOs for its compliance through Monthly DO in this regard. This reconciliation is essential and should be done regularly every month without fail. The absence of such regular reconciliation can lead to undetected differences in expenditure, even resulting in the occurrence of serious adverse consequences like fraudulent payments etc.

4. In so far as the FY 2022-23 is concerned, all Pr.CCAs/CCAs/CAs (i/c) of Ministries/Departments are required to carry out the reconciliation exercise amongst their PAOs and all their DDOs, if not done till date and send a Certificate of confirmation to that effect to this office latest by end of this month .

This issues with the approval of the Controller General of Accounts.



(Shailendra Kumar)

Jt. Controller General of Accounts (ARPR)

To,

The Pr. CCAs/CCAs/CAs (i/c) of all Ministries /Departments.