



By e-mail/Speed-Post

Govt. of India  
Ministry of Finance  
O/o Pr. Chief Controller of Accounts  
Central Board of Indirect Taxes and Customs  
Expenditure Coordination Section  
A.G.C.R. Building, I. P. Estate  
New Delhi-110002

Pr.CCA/CBIC/Expdr-Coord/Circular-Instructions/Vol-I/2023-24-115

Dated:-27-06-23.

**CIRCULAR**

**Subject : Internal Controls to be exercised by PAOs-reg.**

Please find enclosed herewith O/o CGA's O.M TA-2-03001(03)/1/2023-TA-II/(e-12976)/252 dated 15.06.2023 along with its annexure on the above cited subject.

In view of above, Zonal Heads of CBIC are requested to direct respective PAOs under their administrative control to follow the Instructions of (as per annexure attached with aforesaid O.M dated 15.06.2023) internal control measures in addition to other regular checks being carried out by them.

This issues with the approval of the Competent Authority.

Encl : As above

(Lakshman Dubruwal)  
Sr. Accounts Officer

To,

All zonal Heads of CBIC  
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. Sr. AO(ITD), O/o Pr. CCA, CBIC with request to upload on the ARPIT portal.

625-17/146  
27/06/2023

27/6  
27/6 Pr. upload on ARPIT  
Sr. Anand AAO(SK)

27/06/2023

TA-2-03001(03)/1/2023-TA-II/(e-12976)/252  
Government of India  
Ministry of Finance  
Department of Expenditure  
Controller General of Accounts  
Mahalekha Niyantarak Bhawan, E Block, INA

New Delhi,  
Dated: 15.6.2023

**OFFICE MEMORANDUM**

**Subject: Internal Controls to be exercised by PAOs -reg.**

Reference is invited to Senior Officers meeting held on 8-6-2023. In this regard please find attached the various Internal control measures(Annexure) to be exercised in the payment, accounting and reconciliation processes being carried out by the PAOs.

2. All Pr.CCAs/CCAs/CAs(i/c) of Ministries/Departments are, therefore, advised to issue instructions to PAOs under their control to ensure that these Internal controls are being followed scrupulously in addition to other regular checks being carried out by them.

*Anang Rawat*

(Anang Rawat)

Asstt. Controller General of Accounts(TA)

To

The Pr.CCA/CCA of the Ministries/Departments concerned

Copy for kind information to:

1. Addl. CGA(A&FR)
2. Jt.CGA(ARPR)
3. Dy.CGA(TA)

*82/DCA(PM)  
19/6/23*

*Pls circulate*

*19.6.23*

*SrAO (CDN)*

*20/6/23  
Sh. Manoj Kumar  
20/6*

S.no	Preventive Control Activity	Benefits
1	Entry of retirement benefits in Service Book (para 7.3.2. of CAM)	Eliminate double payment
2	Maintenance of Terminal Benefits Register (CAM 52-B) in PAO for payment of retirement benefits	Eliminate double payment
3	Maintenance of GPF Ledger (CAM 47) in PAO for payment of GPF advance/ withdrawals/ final payments Maintenance of Register of GPF Final Payment cases (CAM 51)	Eliminate double payment
4	Maintenance of Long Term Advance Register in PAO for payment of Long Term advances (CAM 30)	Enable reconciliation and recovery of long term advances
5	<b>Monthly Reconciliation by DDO :</b> <ul style="list-style-type: none"> <li>• HoD and AO shall be jointly responsible . (Rule 57(5) of GFR, 2017)</li> <li>• DDOs shall maintain a Bill Register and note all bills presented for payment to the PAO.</li> <li>• DDOs shall verify the status of payments/ e-payments from PFMS reports and note the details in the Bill Register.</li> <li>• DDO should ensure that the amounts tally with the net amount of bill presented.</li> <li>• DDO shall furnish a certificate of agreement of the figures to PAO by the last day of the month following the month of accounts(Rule 57 (5) (iii))</li> </ul>	<ul style="list-style-type: none"> <li>• This is to check correctness of bill, Amount paid.</li> <li>• Also to check double payment, if any.</li> </ul>
6	<b>Internal Audit is a detective control to check detailed scrutiny of accounts records required to be maintained in PAO/DDOs (atleast one month in a year)</b> Pr.AOs need to ensure conduct of Internal Audit regularly.	<ul style="list-style-type: none"> <li>• Reasonable assurance that payments are made in accordance with rules, Recoveries are in order, Proper maintenance of various registers etc.</li> <li>• Detection of frauds, if any</li> </ul>