



Govt. of India

Ministry of Finance

O/o the Pr. Chief Controller of Accounts
Central Board of Indirect Taxes and Customs
(Expenditure Coordination Section)

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No.Pr.CCA/CBIC/Expdr-Coord./Misc (Forwarding)/Vol-II/2023-24/ 200

Dated: 16.10.2023

CIRCULAR

Subject: Monthly reconciliation of expenditure by DDOs-reg

It is emphasised here that reconciliation of Monthly Expenditure figures given in the accounts is an essential exercise which should be done by the Pay and Accounts offices and the DDOs concerned regularly every month as per the provisions contains in Rule 57(5) of GFR, 2017. Further, Rule 57 (5) (iii) of GFR, 2017 provides that DDO, shall furnish to the PAO a certificate of agreement of figures as per his books with these indicated by the PAOs by the last day of the month following the month of accounts. The absence of such reconciliation can lead to undetected differences in expenditure, even resulting in occurrence of serious adverse consequence like fraudulent payment etc.

All zonal heads are therefore advised to instruct all PAOs under their administrative control to submit the reconciliation certificate with all DDOs (NCDDOs and CDDOs both) from April, 2023 to August, 2023 for both expenditure and receipt. The report regarding refund payments is to be provided separately alongwith.

All the Zonal Heads are also advised to instruct their PAOs who have not submitted the reconciliation certificates with CDDOs for 2022-23 to submit it urgently.

All the PAOs and their DDOs are required to carry the reconciliation exercise and send a compliance report to this effect latest by 20th October, 2023.

This issues with the approval of the Competent Authority.

(Poorva Meena)

Dy. Controller of Accounts

To:

1. The Dy.CA O/o CA (WZ), CBIC, Mumbai.
2. The ACA O/o DCA(EZ), CBIC, Kolkata.
3. The Dy. CA O/o DCA(SZ), CBIC, Chennai.
4. The Dy. CA,(NZ), O/o Pr.CCA, CBIC.
5. All PAOs of NZ, CBIC (Customs)

Copy for information:

1. The Sr. AO (Admin) O/o Pr.CCA CBIC
2. Sr. PS to Pr.CCA (CBIC)
3. PS to CCA (CM), CBIC
4. PA to DCA, CBIC
5. Sr. AO (ITD) requested to upload this circular on the ARPIT portal.

Pl. upload on ARPIT
AAO (NY) 17/10/2023