

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 Sept., 2023.

OFFICE MEMORANDUM

Subject: Monthly reconciliation of expenditure by DDOs-reg.

Attention is invited to this office O.M. No. TA-2-03001(03)/1/2023-TA-CGA/e-12976/ 193 dated 11.05.2023 and O.M. No. TA-2-03001(03)/1/2023-TA-CGA/e-12976/229 dated 01.06.2023 on the subject cited above.

2. In this connection, it is reiterated that monthly reconciliation exercise between DDO and PAO is essential and should be done regularly every month without fail in terms of Rule 57(5) (iii) of GFR, 2017. All the reconciliation certificates signed & submitted by DDOs should be countersigned by PAO. Additionally, the veracity of reconciliation certificate should be cross checked/verified by Principal Accounts office every month on random basis by selecting some DDOs/PAOs. Furthermore, this should be made part of standard items to be checked by respective Internal Audits as well as of the Internal Audit Division of office of CGA.

3. All Pr.CCAs/CCAs/CAs(i/c) of Ministries/Departments are, therefore, requested to issue instructions to PAOs under their control to ensure that monthly reconciliation with DDOs are being carried out and to obtain a certificate from DDOs as per the provisions contained in Rule 57(5) of GFR, 2017.

4. Further, the monthly report on reconciliation exercise may invariably be submitted in 'Annexure A' (copy enclosed) on every last working day of the following month to DAMA section of this office. First report should be sent by 30 September for the month of August 2023.

This issues with the approval of Addl. CGA (A&FR).

Encl.: As above



(Shailendra Kumar)
Jt. Controller General of Accounts (ARPR)

To,

1. The Pr. CCAs/CCAs/CAs(i/c) of all Ministries/Departments
2. Jt. CGA (IAD), O/o CGA
3. Sr.AO (ITD) for uploading on website.

Proforma for submission of Monthly Report by Pr.AO to Office of CGA on reconciliation exercise of expenditure between DDO and PAO

Name of the Controller:

Period/Month:

Sr.No.	Name of PAO	No. of DDOs	No. of DDOs submitted their reconciliation certificate	No. of DDOs yet to be submitted reconciliation certificate	Remarks
(1)	(2)	(3)	(4)	(5)=(3-4)	(6)

No. of certificates cross checked and verified by Principal Accounts Office, O/o Pr.CCA/CCA/CA(IC), for the given period: _____

Signature

Pr. AO

Ministry: