



OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCONTS  
ULAN BATAR ROAD, PALAM, DELHI CANTT

Important Circular No 80 of 01/12

No. A/1/12273/ROB/Gen/2010-11

09-01-2012

To,

All PCsDA/CsDA  
Including AO (DAD), MoD (Civil) New Delhi,  
ZO (DPD) Chennai, AN-VI (local)]

**Subject: - Proper maintenance of records in respect of Balance Heads in the  
Annual Review of Balances**

Please refer to HQrs office circular No 44 of 11/09 bearing No A/1/12273/ROB/Gen/2007-08 dated 05.11.2009 and this office letter No A/1/12273/ROB/Gen/2009-10 dated 18.01.2011 on the above subject. It is again observed from the general scrutiny of the Annual Review of Balances of the Controller Offices for the year 2010-11 that huge balances are still outstanding under various heads. It has been experienced that plea of non-availability of records is often advanced by the Controller Offices when advised to review old balances and write-off of balances is insisted upon. This may not be the correct approach.

2. In this connection attention is invited to HQrs Office letter No A/1/122783/Accts/2007-08 dt 01-05-08 wherein it has already been mentioned that the, Ministry of Finance (Department of Expenditure) is not inclined to entertain the write-off proposals of old outstanding balances. Therefore, it would not be possible for HQrs Office to process the case to CGA for obtaining write-off sanction of the outstanding balances. Under these circumstances, there is a need to dig out old records and settle old outstanding balances. Apart from tracing old records, it needs to be ensured that records are correctly and properly maintained as per prescribed norms.

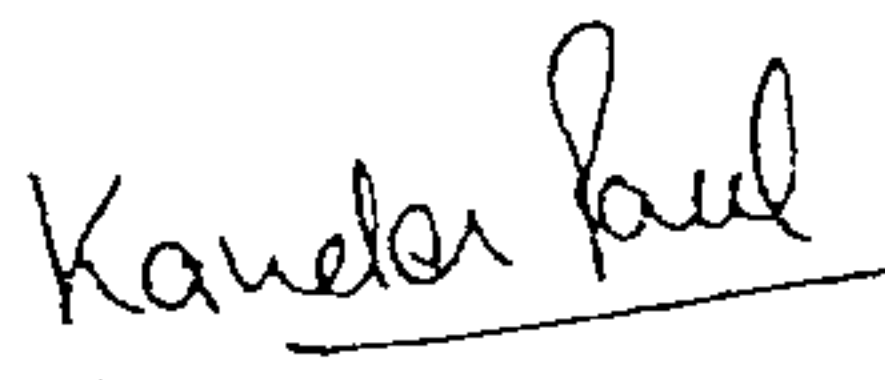
3. While submitting requisite reports to CGA, Ministry of Finance (Department of Expenditure) for preparation of the Finance Accounts of the Union Government by the Principal Accounts Officer i.e HQrs Office a certificate (copy enclosed as Annexure 'A'), is furnished to CGA as to correct maintenance of the balances in the Debt, Deposits and the Remittances Heads and that the balances shown in the statements of the Finance Accounts reports agree with those shown in the separate registers or records maintained

4. As per format of the Annual Review of Balances, there are various heads for which balances are brought forward and clearance thereof is required to be watched.

5. It is requested that the existing system of maintenance of the records by the Audit Sections/Accounts Section/ Sub-offices may please be strengthened and streamlined. The Audit Sections/Sub-office may please be emphasized the importance and need of maintenance of all balances of all RD&R heads in the prescribed register/format duly reconciled with compiled actuals. The discrepancies wherever noticed by Accounts Sections, may be pointed out immediately to the concerned Sections for reconciliation. It may also be ensured that entries recorded in the various registers/ledgers are duly supported with details and balances thereof reflected in Annual Review of Balance agree with compiled actual. The discrepancies wherever noticed are promptly reconciled.

6. The contents of this circular may please be got noted from the all concerned.

Jt.CGDA(A&B) has seen.

  
(Kander Paul)  
Accounts Officer (A/Cs)

**Certification by the HQrs Office to CGA, Ministry of Finance (Deptt of Expdr)**

**CERTIFICATE**

I certify that the accounts rendered are correct and agree with the initial accounts maintained by my Organization. I am satisfied that the balances whether, in cash or investment or under Debt, Deposits and Remittances Heads of Accounts have been duly verified and found to agree with those shown in the separate registers or other records maintained by my Organization and that debits and credits to the various Reserve Funds and Deposit Accounts were for amounts authorized by relevant Acts or Rules of the Funds and that there were no diversions for purposes other than those for which the Funds were constituted or the grants were made.

Principal Accounts Officer

**Certificate proposed for the Sub-Offices**

I certify that the accounts rendered are correct and agree with the initial accounts maintained by my office. I am satisfied that the balances whether, in cash or investment or under Debt, Deposits and Remittances Heads of Accounts have been duly verified and found to agree with those shown in the separate registers or other records maintained by my office and that debits and credits to the various Reserve Funds and Deposit Accounts were for amounts authorized by relevant Acts or Rules of the Funds and that there were no diversions for purposes other than those for which the Funds were constituted or the grants were made

Officer-In-Charge

Dated