

**PRINCIPAL ACCOUNTS OFFICE
GOVERNMENT OF NCT OF DELHI
'A' BLOCK:VIKAS BHAWAN:NEW DELHI**

No.F.1(4)/ Pr.AO/Appro/ ME/ 2015-16/888-988

Dated: 05/10/2015

To ✓

All Head of Departments
Govt.of NCT of Delhi.
Delhi/New Delhi

Sub:- Sending of Monthly Statement of Expenditure regarding.

Sir/Madam,

I would like to inform you that in order to ensure that the expenditure does not exceed the budget allocation and the expenditure incurred for the purpose in which the funds have been provided on the disposal of the controlling authorities, system of reconciliation amongst the DDOs and the Pay & Accounts Officers and Head of the Departments and the Principal Accounts Office have been prescribed under Rule-52(5) of the General Financial Rules, 2005.

As per the procedure for reconciliation, PAO shall furnish to each of the DDO an extract from the Expenditure Control Register every month who will tally the figures received from the PAO with the expenditure worked out for the month as per record maintained in their offices and discrepancies, if any between two sets of figures should be promptly investigated in consultation with the PAO and thereafter a certificate of agreement of the figures as per their books with those indicated by the PAOs may be furnished to PAO concerned.

The system of similar reconciliation between Principal Accounts Office and the Head of the Department has also been prescribed under Rule 52(5) of GFR, 2005 on similar lines except that Principal Accounts Office would send a monthly statement showing expenditure viz-a-viz the budget provisions under various Head of Accounts of the departments but the Head of the department would furnish a quarterly certificate to the Principal Accounts Office certifying the correctness of the figures for each quarter.

The system of reconciliation between PAOs and the DDOs is presently in place and in order to ensure compliance of the provisions of GFR for reconciliation between Principal Accounts Office and the Head of the Departments, a system has been developed in this office which provides the details of monthly as well as progressive expenditure vis-à-vis budgetary provisions under various Heads of Accounts in Plan and Non-Plan. The details of budget as well as the expenditure would be sent w.e.f. October, 2015 to all the departments of the government through e-mail for certifying correctness of the figures on quarterly basis.

It is therefore requested to issue necessary instructions to the concerned officer of your department to ensure the reconciliation and to furnish quarterly certificate of agreement of the figures as per Book of Accounts of the departments with those communicated by the Principal Accounts Office on every quarter.

Yours faithfully

(PARKASH CHAND)
D.C.A.(Admn./Tech.)

Contd....P/2

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Dated:

Copy forwarded for information to:-

1. The Director (Planning), Planning Department, 4th Level, A-Wing, Delhi Secretariat, IP Estate, New Delhi.
2. All PAOs, Govt.of NCT of Delhi, Delhi/New Delhi.
3. The Dy.Secretary Finance (Budget), Finance Department, 4th Level, A-Wing, Delhi

D.C.A.(Admn./Tech.)