

S-11022/01/201/e-Lekha/M.Acs/2013-14/839
Ministry of Finance, Department of Expenditure
Controller General of Accounts
(Monthly Accounts Section)
Lok Nayak Bhawan, Khan Market,
New Delhi-110 003

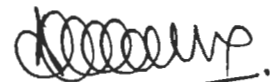
Dated February 19, 2014

Office Memorandum

Subject:- Submission of certificate on Monthly Accounts by the CCAs/CAs (holding independent charge).

To ensure the timely submission of Monthly Accounts incorporating complete set up of information thereby improving the quality of Accounts prepared, it has been decided that each Controller will submit the certificate on monthly accounts at the time of submission of same on e-Lekha. The certificate should be exactly in the format enclosed with this O.M. In case of issues related with reconciliation with Public Financial Management System-PFMS (earlier known as CPSMS) Pr.AO should closely coordinate with CPSMS Project Cell in Office of CGA to complete the exercise in time. The certificate signed in original should be submitted not later than last working day of second week of every month.

This issues with the approval of Controller General of Accounts.



(A. K. Verma)

Dy. Controller General of Accounts

To
✓ PS to CGA
PS to Addl CGAs
PS to JtCGAs
All Pr.CCAs/CCAs/CAs/Dy.CAs

MONTHLY ACCOUNTS CERTIFICATE FOR THE MONTH OF

The details of the monthly accounts for the month as mentioned above, submitted on e-Lekha, have been examined. The monthly accounts have been consolidated after incorporating all transactions pertaining to this month. It is further certified that-

1. All the Transfer entries regarding the Inter-Government Adjustments through RBI have been incorporated into the month's accounts. The details are placed at Annexure-I
2. All the Transfer Entries related to misclassification etc. has been incorporated and it is verified that nothing is left out from the accounts.
3. It is certified that accounts of all the PAOs have been incorporated in the Monthly Accounts.
4. Monthly reconciliation of transactions with the Focal Point Branches has been completed and all the related suspense balances has been cleared.
5. Monthly reconciliation with other controllers in case of composite grants and for authorizations issued till the month in consideration has been done. The details for the same are attached at Annexure-II.
6. There is an excess expenditure under the Object heads as per Annexure-III for which necessary action has been initiated. There is no head under which there is no budget provision has been operated. List of exceptions is attached.

7. List of Payments (LOPs) from all CDDOs has been received in concerned PAOs and incorporated in COMPACT before consolidation of monthly accounts. The list of exception along with reasons thereof is attached.
8. The expenditure statements for the DDOs as per GFR Rule 52(5) 'has been prepared and reconciled before preparation and submission of Monthly Accounts.
9. It is certified that the object head wise data of Plan expenditure against the under mentioned Object Heads as per PFMS portal (i.e. 31, 33, 35, 36, 54 and 55) duly reconciled with the data appears in monthly account for the month of _____ in respect of Grant No._____. The grant wise details for the same are attached at Annexure-IV

(Chief Controller of Accounts/Controller of Accounts)

Annexure-I

Certificate of incorporation of TEs

It is certified that all the TE's to effect the expenditure on account of advices issued to RBI during the month ofunder the following heads have been incorporated in the accounts for the month of

Major Head	Plan Expenditure	Non Plan Expenditure	Total
3601			
3602			
7601			
7602			
Any other Major Head			

TE's should be incorporated by Debiting the expenditure head and Contra Credit to 8658 – RB Suspense. As soon as clearance memos are received from RBI, 8658 – RB Suspense should be cleared by (-) Credit and Credit to 8675 – RBD.

(Chief Controller of Accounts/ Controller of Accounts)

Annexure-II

It is certified that the expenditure against authorization have been incorporated in the account for the month _____

Gr. No. & Description.	Amount of Authorization		Expenditure	
	Plan	Non Plan	Plan	Non Plan
Loans to Govt. Servant				
Interest Payments				
Pension (Civil)				

(Chief Controller of Accounts/ Controller of Accounts)

Annexure-III

Sl. No.	Object Head	Budget (BE+Sy-I+Sy-II+Sy-III)	Expenditure	Excess

(All object heads needs to be covered in this certificate)

Necessary action has been initiated to reconcile the excess expenditure shown above. The same will be rectified in the accounts in hand.

(Chief Controller of Accounts/Controller of Accounts)

Annexure-IV

(₹ In actual)

Sr.No	Object Head	As per Accounts	As per PFMS
(1)	(2)	(3)	(4)
1	31 – Grants-in-Aid		
2	33 – Subsidies		
3	35 – Grant for creation of Capital Assets		
4	36 – Grants-in-Aid Salaries		
5	54 – Investments		
6	55 – Loans and Advances		
	Total		

(Chief Controller of Accounts/Controller of Accounts)