

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE
CONTROLLER GENERAL OF ACCOUNTS
FINANCE ACCOUNTS SECTION
GROUND FLOOR, MAHALEKHA NIYANTRAK BHAWAN
GPO COMPLEX, E-BLOCK, INA, NEW DELHI -110023**

Dt: 30.10.2024

OFFICE MEMORANDUM

Subject: Submission of Consolidated Report on Review of Balances for the year 2023-24.

Reference is invited to this office OM No. O/2/2024-Finance A/cs-CGA/E. Off. Comp. No. 12195/773 dated 15-02-2024 forwarding the time schedule for preparation of the Union Government Finance Accounts 2023-24. The due date for submission of consolidated report on Review of Balances was 9th August 2024.

2. Rule 19.13.2 of Civil Accounts Manual states that, "*the Pay and Accounts Officer should take steps to clear the outstanding balances and to settle the discrepancies noticed after obtaining the acceptance of correct balances from the person or persons by whom they are owned or from whom they are due, wherever required*". It also mentions that a detailed statement should also be furnished by PAO to Pr. Accounts Office indicating the amount of un-reconciled differences between broadsheet and ledger and number of cases where acceptances of balances are awaited. The Pr. Accounts Office are required to furnish a consolidated report on Review of Balances to Finance Accounts section of this office within the specified due date.

3. The consolidated report on Review of Balances is a regular annual exercise which is extremely significant for depicting the correct position of balances. Each Principal Accounts Office is invariably required to complete the exercise, prepare the updated position and send it to the Finance Accounts section in time. Therefore, it is inexplicable that the Statement for the year 2023-2024 is still awaited from a number of Principal Accounts Offices - as per list attached. This is a regular annual exercise to be undertaken by all Accounts offices as per the Union Accounts Time-schedule. This inordinate delay is being viewed seriously as it will have undesired effects on the proper and timely preparation of the Union accounts. This is the Final reminder being issued on this matter.

4. The report on **Review of Balances may be submitted without any further delay, at the earliest and not later than 5th November 2024.**

5. This issues with the approval of Competent Authority.



(Sanchita Shukla)

Joint Controller General of Accounts

To:

1. Pr.CCA/CCA/CA (IC)/Head of Accounting Organization (as per list attached)
2. Sr.AO ITD (to upload on website)

Sr. No.	Ministry / Department
1.	Consumer Affairs and Public Distribution
2.	Rural Development
3.	Power
4.	Coal
5.	Tribal Affairs
6.	Finance (Expenditure)
7.	Aid Audit and Accounts
8.	Steel
9.	President's Secretariat
10.	Science and Technology
11.	Space
12.	NCT Delhi
13.	Youth Affairs and Sports
14.	Women & Child Development
15.	CGDA (Civil)
16.	Andaman And Nicobar Administration
17.	External Affairs
18.	Chemical and Petro Chemicals
19.	Election Commission
20.	Lakshdweep Islands
21.	Panchayati Raj
22.	DIPAM
23.	Minority Affairs
24.	D/o Post
25.	Railways
26.	CGDA (Defence)
27.	DONER
28.	Deptt of Financial Services
29.	Administration of UT of Ladakh
30.	Dadar & Nagar Haveli and Daman & Diu
31.	Deptt. of Public Enterprises