

**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**

No:O-30002/8/2021-Finance A/c-CGA/C.No.7397/Review of Balances/357 to 358
Dt:28.08.2025

OFFICE MEMORANDUM

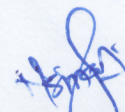
Subject: Submission of Consolidated Report on Review of Balances for the year 2024-25.

Reference is invited to this office OM No. O/2/2024-Finance A/cs-CGA/E. Off. Comp. No. 12195/516-545 dated 25-02-2025 forwarding the time schedule for preparation of the Union Government Finance Accounts 2024-25. The due date for submission of consolidated report on Review of Balances was 8th August 2025.

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 2024-25 is still awaited from a number of Principal Accounts Offices. 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.

4. The report on **Review of Balances may be submitted without any further delay, at the earliest.**



(Narender Singh)

Deputy Controller General of Accounts

To:

1. All Concerned Pr.CCAs/CCAs/CAs (As per list enclosed).
2. Sr. AO (ITD) for uploading the OM on website.

Ministry/Deptt

Rural development
Higher Education
School Education & Literacy
Social Justice and Empowerment
Coal
Tribal Affairs
Finance(Expenditure)
Finance (Economic Affairs)
Aid Accounts and Audit
Finance(Revenue)
Health and Family Welfare
Home Affairs
Industry
Labour and Employment
Steel
Supply
Culture
Housing and Urban Affairs
Information Technology
President's Secretariat
Space
NCT Delhi
Youth Affairs & Sports
Women and Child Development
CGDA(Civil)
External Affairs
Earth Science
Chemical and Petro-Chemicals
Election Commission
Lakshadweep Islands
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Railways
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