

Certification of Finance Accounts

The Finance accounts of Union Government comprise accounts of the Central Government as a whole. These accounts present the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by Revenue & Capital Accounts, The A/c of Public Debt and liabilities & assets of Govt. concerned as worked out from balances recorded in the a/c.

The Material relating to the Finance accounts, Defence Services Pune are audited by the DGADS Pune and a certificate rendered to the office of the DGADS New Delhi for further audit consolidation & onward submission to Director General of Audit, Central Expenditure for inclusion in their report. The DGACE is required to audit the Finance Accounts of the Union Government prepared by the CGA, Ministry of Finance before submission to the C&AG of India for certification and submission to the President of India along with Report thereon in terms of Article 151 of the Constitution of India for being laid before the Parliament.

CTA(SC) Section in O/o the Director General of Audit, Defence Services, Pune carries out the audit of the Finance Accounts relating to Defence Services & MoD civil grants which are prepared in the form of statement No. 3,4,5,11&13 by PCDA Pune.

Certification of Appropriation Accounts (Defence Services & Civil Grants)

The Appropriation Accounts, Defence Services present the accounts of sums expended during the year, compared with the several sums specified in the schedules appended to the Appropriation Acts passed under Articles 114 & 115 of the Constitution of India.

The objective of the Appropriation Accounts is to present the audited accounts of expenditure from the Appropriation for the year with full explanations of all important variations between the final appropriations and the actual expenditure.

CTA(SC) Section in O/o the Director General of Audit, Defence Services, Pune carries out the audit of the Appropriation Accounts relating to Defence Services Pune and submit its report to DGADS New Delhi along with the Audit Certificate thereon and observations (if any).

Based on the Audit Certificate issued by DGADS, New Delhi on the Appropriation Accounts of the Defence Services, the accounts are endorsed by C&AG of India subject to audit observation thereon reflected in the Civil Report No. 1 prepared by the office of the Director General of Audit, Central Expenditure.