

Annexure "A"

CERTIFICATION OF FINANCE ACCOUNTS

Introduction:-

The Finance Accounts, covering the Accounts of the Union Government as a whole including transactions of Defence are prepared and signed for each financial year by the Controller General of Accounts and countersigned by the Secretary to the Government of India, Ministry of Finance (Department of Expenditure). These Accounts present the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the public debt and the liabilities and assets of the Government concerned as worked out from the balances recorded in the accounts.

The material relating to the Finance Accounts, Defence Services are audited by the DGADS, New Delhi and a certificate rendered to the office of the 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.

The Finance Accounts relating to Defence Services are received in the office of the DGADS after completion of the years to which they relate, as per the time schedule drawn by the Controller General of Accounts, New Delhi.

Objective of Certification:-

The main objectives of certifying the annual accounts are:-

- (a) to verify whether the accounts prepared are correct and complete in all respects;
- (b) to ascertain whether the systems followed in the compilation of accounts leading to the Finance Accounts and Appropriation Accounts are satisfactory and fault free; and
- (c) to examine whether acceptable Government accounting standards for financial reporting and disclosures have been complied with;

Function:-

Financial Audit Section in O/o the Director General of Audit Defence Services carries out the audit of the Finance Accounts of the Government of India, relating to Defence Services (Controller No 097) and Ministry of Defence Civil Grants (Controller No 073) prepared by the Defence Accounts Department and submits its report to C&AG of India with observations (if any) and the Audit Certificate for incorporation in the Finance Accounts of the Union Government in accordance with the requirements of Articles 149 and 151 of the Constitution of India and C&AG's (DPC) Act 1971.

Annexure "B"

CERTIFICATION OF APPROPRIATION ACCOUNTS (DEFENCE SERVICES & CIVIL GRANTS)

Introduction

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 Appropriation Accounts of Defence Services is prepared by the Secretary (Defence Finance) and countersigned by Secretary (Ministry of Defence). It is audited by the Director General of Audit, Defence Services, New Delhi and a certificate rendered to the C&AG of India, New Delhi along with the copies of the said accounts. The C&AG of India certifies these Accounts in pursuance of the provisions of the Article 149 and 151 of the Constitution of India and C&AG's (DPC) Act 1971 and submits to the President of India along with Report thereon for being laid before the Parliament.

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

Financial Audit Section in O/o the Director General of Audit Defence Services carried out the audit of the Appropriation Accounts of the Defence Services and submit its report to C&AG of India along with the Audit Certificate thereon and observations (if any).

Based on this, Audit Certificate on the Appropriation Accounts of the Defence Services is endorsed by C&AG of India subject to audit observations thereon reflected in the Civil Report No.1 prepared by the Office of the Director General of Audit, Central Expenditure.

सं. 325 /एस.ए.आर./एन.आई.एम.ए.एस./2016-17

कार्यालय महानिदेशक लेखा परीक्षा
रक्षा सेवाएं, एल- ब्लॉक,
ब्रासे एवेन्यू, नई दिल्ली

दिनांक:- 25 सितम्बर, 2018

सेवा में

निदेशक (लेखापरीक्षा) - (स्थानीय)
कार्यालय महानिदेशक लेखा परीक्षा, रक्षा सेवाएं,
नई दिल्ली।

विषय:- Audit of Separate Audit Report (SARs) and Financial Statement.

महोदय,

As per the directions of Director General of Audit, Defence Services on 17/09/2018; Separate Audit Reports (SARs) and Financial Statements in respect of the autonomous bodies (including CSD accounts) will now onwards be dealt with by the Audit Control Section. Files related to SARs of Himalayan Mountaineering Institute (HMI), Darjeeling, West Bengal, National Institute of Mountaineering (NIM), Uttarakashi, Jawahar Institute of Mountaineering and Winter Sports (JIM & WS) Pahalgam, Jammu and Kashmir National Institute of Mountaineering & Allied Sports (NIMAS), Dirang, Arunachal Pradesh received for the year 2017-18 and file related to CSD Accounts are forwarded herewith in original for necessary action at your end please.

Further, all SAR's and CSD Accounts related files are also enclosed.

संलग्नक:- As above

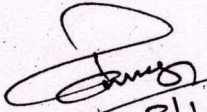
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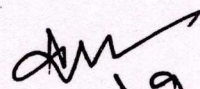
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
व.लेखा परीक्षा अधिकारी
नई दिल्ली

Note on page 57 may kindly
 seen. Matter was further discussed in 182
 detailed with Dir (R), Dir (Audit) and
 DGADS on 14/09/2018. In the meeting
 it was decided that the work
 relating to SAR (Certification audit) may
 be entrusted to Inspection Report Section
 (which was created recently) under the
 Dir (Audit). Director (Audit) has agreed
 to this. Services of qualified AAOs/AOs
 (having commerce/accounts background) can
 be made available to IR Section as
 & when required.

Therefore, if appor, records relating
 to SARs may be handed over to
 IR section immediately for further n/s.
 Submitted please.



 14/09/18


 12/9


 12/09/18

SAR (RA)

D.G.
 Secret
 Date 14/09/18
 Date 14/09/18


 18/09/18

AS Section