

**IMPORTANT AND URGENT CIRCULAR**  
कार्यालय, रक्षा लेखा प्रधान नियंत्रक (प. क.) चंडीगढ़ - 160 009  
**OFFICE OF THE PRINCIPAL CDA (WESTERN COMMAND) CHANDIGARH-160009**  
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**Email:-pcdawc-accounts@cgdamail.org**

No. A/1/244/AROB/2017-18

Dated: 19/03/2018

To

**All Sections in Main Office**  
**All AAOs (Pay) WC/All PAOs/AOsGE/CCEs/DEOs**  
**DCDA (COD) Delhi Cantt**

**Sub: ANNUAL CLOSING OF ACCOUNTS FOR THE YEAR 2017-18.**

HQrs. office vide Important and Urgent Accounts Circular No.140 of 03/2018 circulated the instructions to be followed during the Annual closing of accounts for the year 2017-18, which are as under:

2. As per guidelines of CGA, Ministry of Finance (Department of Expenditure), accounts of Financial year 2017-18 will be closed in the following phases:-
  - (a) March Preliminary Accounts
  - (b) March Supplementary – (March Final)
3. Accordingly, there will be no Manual Account. March Supplementary – I Account will be treated as March Final Account. However, 3 to 4 days time window for reporting any exceptional manual corrections have been provided to PCsDA/CsDA before finalizing of March Supplementary – I Account (March Final) in term of Para 29 of Defence Account Code, 2014. The closing dates of Accounts for the FY 2017-18 is 31<sup>st</sup> March 2018. The following dates have been fixed for the submission of Accounts for the financial year 2017-18, which may be strictly adhered to.

Month's Accounts	Date by which last Batch of Punching Medium to reach respective DDP/EDP Centre (with requisite Certificates )	Date by which daily Punching Medium data should be uploaded in the Compilation System of CGDA, Computer Centre, Ulan Batar Road, Palam, Delhi Cantt-10 by EDP/ DDP Centres.	Date of closing of Accounts by the by the CGDA Computer Centre, Ulan Batar Road, Palam, Delhi Cantt & dispatch of printed compilation to all concerned.
March (Preliminary) 2018	05/04/2018	11/04/2018	16/04/2018
March (Supplementary -I) (March Final)	19/04/2018	25/04/2018	02/05/2018
Time window for March Supplementary - I Accounts (March Final)	23/04/2018	25/04/2018	02/05/2018


4. The detailed guidelines for closing of accounts are contained in Annexure 'A' to this Circular.
5. The Punching Medium for March (Prelim.) and March Sy - I Accounts 2018 are to be dispatched by all concerned duly typed to the concerned DDP/EDP Centres daily in convenient batches. **All Sections in Main Office will send the DV Report on daily basis to IT&S Section so as to enable them to upload the daily Punching Medium in the CGDA Compilation System.** The last PM/batch for the time window should be dispatched/handed over to DDP/EDP up to **23/04/2018**, so data is uploaded in the Compilation System **by 25/04/2018**. Suitable arrangements may, therefore, please be made by all concerned to avoid non-inclusion of PM in the March (Prelim.) and March Supplementary - I i.e. March Final. It may also be ensured that maximum leftover bookings are made in March Preliminary Accounts itself and only in exceptional circumstances in March Supplementary - I Accounts.
6. All fund transactions taking place during 2017-18 should be booked within March Preliminary and any rectification required will be carried out in March (Supplementary - I) 2018 Accounts.

7. **No rectifications/adjustments will be accepted after closing of March Supplementary – I Accounts.**

8. The contents of this circular may be got noted by all concerned and kept in records.

9. HQrs office Circular also available on CGDA website [www.cgda.nic.in](http://www.cgda.nic.in).

10. Please acknowledge receipt.

  
(Anmol Amar Singh)  
ACDA (A/Cs)

**Copy forwarded to:**

1. All groups in Accounts Section
2. IT&S Section (Local): with a request to upload on the website.

  
SAO (A/Cs)

**ANNEXURE 'A'**

**INSTRUCTIONS FOR ALL SECTIONS IN MAIN OFFICE/SUB OFFICES/EDP CENTRE**

The accounts for March Supplementary – I Account 2018 should for all intents and purposes be regarded as the final accounts for the year 2017-18. Every effort should, therefore, be made to speed up adjustments by taking prompt and timely action to obtain wanting particulars and vouchers etc. wherever necessary.

2. It has been observed by the HQrs Office that compilation of previous year March Supplementary and Corrections contained errors, fictitious code heads and code heads which are not be operated by all concerned. Booking under fictitious Code Heads and Non-operative/Non-existents Code Heads will be viewed very seriously and will not be accepted. It is, therefore, impressed upon all concerned to ensure that each code head operated is verified by them.

3. The inter-departmental transactions with Railways/Department of Post/MEA are to be settled through RBI, CAS Nagpur, as per **Para 109 of Defence Account Code, 2014**. As such expeditious action should be taken to forward the voucher/schedules to Accounts Section in r/o such individual transaction of Rs. 1,00,000.00 and above, gross debits/credits which have not been advised to the RBI before close of their books for the current year 2017-18 and which are likely to affect the appropriation of the year or may remain outstanding under the Remittance Heads in the Defence Books to the Civil Accounts Officers concerned and their acceptance for the credits/debits involved, obtained well in time by pursuing the matter vigorously. All such items will be reported to this office/section (A/Cs GROUP-VI) in the proforma appended to Annexure 'C' of CGDA Circular after obtaining the acceptance of Civil Account Officer concerned and their acceptance letter No. and Date quoted in the proposal itself, all such proposals may be sent well in time latest by **27/04/2018** to enable us to reach the same in duplicate to CGDA's Office by **10/05/2018**.

4. Before finalization of March Supplementary – I March (Final) Accounts, the following actions will be ensured:-

- (a) Primary Education Cess @2% and Secondary and Higher Education Cess @ 1% of Tax collections should be compiled in the prescribed ratio of 2:1 correctly to avoid Journal Entry.
- (b) No amount remains outstanding under "Receipt Awaiting Transactions" i.e. NPS transactions under code heads 016/04 & 016/05 at the close of FY 2017-18. Outstanding amount are required to be transferred to Miscellaneous Suspense Head 020/61 in March Supplementary Accounts positively.
- (c) Amounts pertaining to charged expenditure have been correctly accounted for and compiled.
- (d) Minus transactions are genuine.
- (e) Nil balances under MH 8342.00.117-Defined Contribution Pension Scheme for Government Employees may please be ensured.
- (f) There are no adverse balances in compilation.

5. Apart from the above, the following specific instructions are issued for compliance by all concerned.

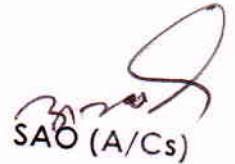
- (i) No compilation under heads 015/01 (GP Fund) and 018/65 (PAO Advance) in March Supplementary - I Account.
- (ii) The outstanding under various categories of Miscellaneous suspense head i.e. 00/020/61 are brought to NIL before closing of March Supplementary - I Account.
- (iii) Suitable action may be taken to clear all outstanding balances under code head 23/020/82 (Railway) and 24/020/82 (Post) to bring down NIL balances.
- (iv) It may also be ensured that Cash Accounts against cash assignment and S&S Imprest will be adjusted and expenditure will be booked in March Preliminary Account itself.

6. Only important and inescapable transactions of large magnitude (**say Rs. One Crore and above**) coming to light after closing of March Supplementary - I Accounts 2018 which are considered absolutely necessary to be included in the accounts for 2017-18 will be incorporated by the CGDA after obtaining the specific sanction of CGA. As

such these transactions are to be proposed under personal orders of the PCDA so as to reach the CGDA's Office on or before 01/06/2018.

In case any such transaction is considered necessary to be included in the accounts 2017-18 through Journal Entries, all audit sections/sub offices may propose and send the **PUNCHING MEDIUM** to Accounts Section of Main Office together with full details and reasons for non – booking in the March (Prelim.) and March (Supplementary – I) by **18/05/2018** to enable us to review the PM and obtain personal order of the PCDA before submission to HQrs Office.

7. **IT&S/DDP Centres** may please ensure that Code Head Master is updated so that erroneous/fictitious code heads are identified/got rectified/compiled immediately and compilation data is transmitted to EDP Centre of HQrs Office on daily basis.

  
SAO (A/Cs)