

IMPORTANT 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/I/244/AROB/ 2017-18

Dated: 19/03/2018

To

**The Officer I/c
All Sections in Main Office
All Sub Offices
All Groups in Accounts Section**

Sub: Proper compilation of Punching Mediums and maintenance of records in respect of Balance Head in the Annual Review of Balances.

On general scrutiny of Annual Review of Balances for the year 2016-17, it is observed that the adverse balances are lying outstanding under Major Head 7610 (Loans & Advances) which needs to be reviewed urgently and necessary rectifications made at the earliest. The adverse balances under the above heads may be due to erroneous compilation or due to, the non-receipt of DID schedule from the concerned Controllers in respect of transfer cases. Such cases are required to be examined thoroughly and corrective measures need to be taken for clearance of suspense.

2. It is also observed that the outstanding balances, under different head of accounts and suspense accounts, are showing an increasing trend year after year or only nominal clearance has been made. ***The increase in outstanding balances under different heads of account of AROB may largely be owing to non-maintenance / improper maintenance and non availability of supporting relevant records in audit sections/sub offices.*** As such there is a need to ensure that records are maintained correctly as per prescribed provisions/norms.

3. It may be further stated that there are various heads for which balances are brought forward and clearance thereof is required to be watched. These may be broadly categorized as under:

- (i) There are certain heads for which Accounts Section is centrally responsible for maintenance and reconciliation under the prescribed registers.

(ii) There are heads for which Audit Sections are centrally responsible for maintenance of the records. These are registers of Security Deposit (017/02), Defence Services Permanent Cash Imprest (020/98), Imprest Holder's advance (018/60) etc.

4. The balances in respect of heads maintained centrally by Audit Sections/sub offices as mentioned in para 3 (ii) above are required to be reconciled with reference to the compiled actual, before reflecting in the Annual Review of Balances. In this connection, Para 179 of Defence Account Code 2014 is relevant, according to which after closing of accounts every year, **all Sub-Offices/Audit Sections including AO GE**, will prepare statement of outstanding balances under various Debts, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Remittances heads appearing in their registers, duly reconciled with the compiled actuals. The Sub-Offices will tally the figures shown in their statement with the opening balances brought forward from the previous year and forward it to the Accounts Section. The Accounts Section will also carry out similar review Audit Section/Sub-Office wise and incorporate the balances in the Annual Review of Balances after verification.

5. In view of the above, it is enjoined upon all to strengthen & streamline the existing system of the maintenance of records and maintain all balance of RD & R heads in the prescribed register/format duly reconciled with compiled actuals. It may be ensured that entries recorded in the various registers/ledgers are duly supported with details and figures in the AROB agree with the compiled actuals. The discrepancies, wherever pointed out by Accounts Section may be promptly adjusted by the concerned audit sections/sub offices.

6. For proper compilation of Punching Mediums please refer Hqrs letter No. A/1/11336/Accounts/2016-17 dt 02/02/2017 (copy enclosed) regarding errors in booking viz. operation of wrong code heads or wrong side, adverse balances, fictitious code heads, non uploading of Punching Mediums etc. A list of common errors is also enclosed with ibid letter for ready reference.

7. The contents of this circular as well as Hqrs letter may please be got noted from the all concerned for strict compliance and review of booking as per Hqrs letter.

Please acknowledge receipt.


(Anmol Amar Singh)
ACDA (A/Cs)



OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS

ULAN BATAR ROAD, DELHI CANTT -110 010

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No.A/111336/Accounts/2016-17

Dated: 02.02.2017

To,

Shri Rakesh Sehgal, IDAS,
PCDA,
O/o the PCDA (WC),
Chandigarh

PCDA
Sl. No. 29
Date: 14/2/2017
[Signature]

कॉपी नं. 503
दिनांक 14/02/17
[Signature]

PCDA SECRETARIATE
FORM NO. 133
14-02-17
[Signature]

Sub: Monthly certificate on Review of Sectional Compilation.

Review of Sectional Compilation certificate is being received, duly seen by Addl. CDA/CDA/PCDA from our entire field Controllers regularly with the remarks that "the booking made in the compilation during the month have been reviewed and found correct. It is also mentioned therein that re-adjustment wherever required has been carried out in the next day's compilation and amount compiled to the fictitious code heads and misclassifications have also been rectified in the next day's account." Further, it is also certified that accounting checks prescribed under Para 71 of Defence Accounts Code have been carried out by the concerned AAOs/AOs/SAOs and GOs (Accounts Section).


2. However, during the closing of Accounts of Financial Year 2015-16, it has been seen that a large number of errors in booking viz operation of wrong code heads, operation of code heads on wrong side (Receipt side code heads operated on charge side and vice versa), adverse balances, fictitious code heads, non uploading of Punching Mediums have been noticed and Controllers office had to be requested to rectify the errors. As per existing practice/ extended orders, all errors of compilation made during the booking in March Prelim. have to be corrected in March (Sy-I) Accounts i.e. Corrections Accounts. Further, this office has also pointed out instances of wrong booking

/errors to concerned field Controllers as identified on scrutinizing of RDR compilation every month. A list of common errors is also enclosed herewith for your ready reference. Moreover, time schedule given by CGA has not been adhered to by ~~field~~ Controller's offices.

3. It is, therefore, observed that the Punching Medium/ Sectional Compilation are not being scrutinized carefully by the Controller's offices as laid down in Para 71 of Defence Account Code 2014, yet certificate is being forwarded in a routine manner. This office is left with only one option to rectify the errors through Journal entries. In many cases, it has also been observed that errors in the final closed Accounts have been identified late by Controllers offices, after the time schedule given by CGA is over. In such type of cases, this office has to request the CGA (Min. of Fin.) for acceptance of Journal Entries for rectification of such errors which is a cause of embarrassment for our Department. Further, non-detection and rectification of errors before closing of March (Sy-I) Accounts, has led to large number of Journal Entries to rectify the errors and also late receipt of JE also delays the finalization of Appropriation Accounts. This has been adversely commented upon by Ministry of Defence (Fin. Bd), CGA as well as C&AG office.

4. It is, therefore, requested to initiate remedial measures by your office to avoid lapses as identified above so that the need for operation of Journal Entries is minimized.

Encl: as above


(Dr. Ajai Kumar Pradyot, IDAS)
Jt. CGDA (A&B)

Statement showing of misclassification / rectification / booking in the RD&R Compilation.

Sr.No.	Code Heads	Description of Code Head	Possible reasons of Compilation / misclassification/ rectification	
1.	015/60 (Ch)	Insurance Fund - CGEGIS	Should be Multiplies thousand only (Like 30,000,60,000 etc)	
2.	003/03,003/05,003/08 (Rt)	Deduct Refund	The head should be operated as (-) Rt and not (+).	
3.	003/09 & 003/10 (Rt)	(Rt) Primary Education Cess & Secondary Edu Cess	Recovery of Education Cess on Income Other than Corporation Tax should be in the ratio of 2;1	
4.	095,0 96,097	(Rt) & (Ch)	These code heads to be operated only by the AO (DAD) MoD (Civil) New Delhi	
5.	098,99	(Rt) & (Ch)	This code heads to be operated only by the CDA (CSD) Mumbai	
6.	070 to 093	(Rt) & (Ch)	Operation of Own Exchange Account.	
7.	004/12 (Rt)	Other Receipt	Progressive figures as minus Receipt is not in order	
8.	004/24(Rt)	Swachh Bharat Cess		
9.	004/25(Rt)	Krishi Kalyan Cess		
10.	015/50(Rt)	DSPPF ADD		
11.	016/04,016/05(Rt)	Govt Servant Contribution Under Tier-I		
12.	016/09(Rt)	Unclaimed Deposits in GPF		
13.	022/15(Rt)	Transfer between Pay Accounts Officer of the same Min.		
14.	015/04(Rt)	CPF Sterling Branch		
15.	020/50(Rt)	Other Ministries and Deptts of Govt of India		
16.	014/33 (Ch)	Superannuation and Retirement Allowances		Progressive figures as minus Charge not in order
17.	014/74(Ch)	Defence Civilian of Ord. Fys		
18.	015/07(Ch)	DSP Fund		
19.	015/18(Ch)	IMMS Funds Sterling Branch		
20.	017/03(Ch)	Army Welfare Houseing Organisation - Other Deposits		
21.	017/06(Ch)	Deferred Pay to Indian Troops - Other Deposits		
22.	005/00,006/00,006/01,006/02,007/00,& 0011/00		No booking to be made to the conversion cod	
23.	018/65 & 022/15	Advances pay Accounts Offices &	PAO to ensure that section codes are preferred only in respect of 022/15	