



कार्यालय, रक्षा लेखा नियंत्रक
उदयन विहार, नारंगी, गुवाहाटी-७८११७१
OFFICE OF CONTROLLER OF DEFENCE ACCOUNTS,
UDAYAN VIHAR, NARANGI, GUWAHATI-781171



TTB

NO. A/IV/65/Rev Sec /VOL-XXII

Dated: 08/04/2020

To,

All compilation section of Main office/All AOGES,
AAO Shillong/ PAO(ORs) 58 GTC/ PAO(ORs) ARC

Sub: Checklist for compilation of March (Prel. / Supplementary I) Accounts for the year 19-20

Ref: HQrs Letter No. A/I/13311/ACA/2019-20 dated 07.04.2020

(Copy Enclosed)

Please find the enclosed checklist for compilation of March (Pre/Supplementary-1) Accounts for the year 2019-20 received from HQrs Office vide letter No A/I/13311/ACA/2019-20 dated 07.04.2020 regarding certain common mistakes made at the time of submission of March Pre and Supplementary-I Accounts.

It is therefore requested to examine Checklist and ensure the correct depiction of these accounting transactions/ activities before the closing of March (Pre)/ Supplementary- 1 for the FY 2019-20.

Encl: As stated above.

-sd-
Sr. AO (A/Cs)

Copy to:

✓ The EDP Cell (Local)

For uploading in CDA Guwahati website, please.

Sr. AO (A/Cs)

Ministry of Finance, Department of Expenditure
Controller General of Accounts
(Data Analytics and Monthly Accounts Section)
Mahalekha Niyantarak Bhawan, GPO Complex,
INA, New Delhi

No. S-11022/01/153/MF.CGA/DAMA/Prov/2019-20/550

Date: 31.3.2020

OFFICE MEMORANDUM

Sub:- Check list for compilation of March(Prel.)/ Supplementary I Accounts for the year 2019-20.

I am directed to refer to the subject above and state that the timetable for submission of monthly accounts March(Prel.)/Supplementary-I Stage needs to be adhered to. The attention of all Ministries / Departments is drawn to certain common mistakes made at the time of submission of March Preliminary and Supplementary-I accounts. These omissions resulted into mismatch of Provisional Accounts figures and Audited figures and late incorporation of JE's. A list of such transactions/activities is annexed to this OM. As SCT for 2019-20 would be prepared on the basis of Supplementary-I accounts, all Pr.CCAs/CCAs/CAs(with independent charge) are requested to ensure correct depiction of these accounting transactions/activities before the submission of March(Prel.)/Supplementary-I accounts 2019-20 to DAMA Section.

This issues with the approval of Competent Authority.

V. Singh

(Vijay K. Singh)
Jt. Controller General of Accounts

Encl: As above

To

All Pr.CCAs/CCAs/CAs including M/o Defence, M/o Railways, D/o Posts and D/o Telecom and UT administrations

The following accounting transactions need special attention during compilation of
March(Pre.)/Supplementary-I stages 2019-20

Please ensure that:-

1. The amendments carried out through correction slip Nos. 824 - 834 dated 6.1.2017 of LMMHA issued for the Major Heads '1601, 3601, 3602, 0049, 2049, 6004, 7601 & 7602 necessitated by merger of Plan and Non-Plan classification in Budget & Accounts should be followed strictly. Old Sub-Major Heads and Minor Heads under these Sub Major heads should not be operated for fresh transactions w.e.f. 1.4.2017. (Correction slips are available at CGAs website: cga.nic.in)
- ✓ 2. Transactions made under minor head '502' - 'Expenditure Awaiting Transfer' (EAT) and under minor head '500' - 'Receipts Awaiting Transfer' (RAT) are cleared.
- ✗ 3. No expenditure is made under Major Heads 2552, 4552 and 6552 (Except in Grant No. 23 - Ministry of Development of North Eastern Region).
- ✓ 4. 'Health and Education Cess' is levied @ 4 % of Income Tax (including surcharge) in lieu of Primary Education Cess and Secondary & Higher Education Cess from 2018-19 onwards.
5. Major Head 0006 - State Goods & Services Tax (SGST) is belongs to State Government. No booking under this head may be made in Central Government Accounts.
6. All transactions are booked as Revenue Expenditure (Charged) only under Major Heads '2048-Appropriation for reduction or avoidance of debt' and '2049- Interest payments'.
- ✓ 7. No progressive positive booking should be made under minor heads from 901 to 913.
- ✓ 8. All residual transactions reported by RBI should also be included in March (Prelim.) accounts itself.
- ✓ 9. All receipts realised/became due through book adjustments or otherwise on or before 31st March 2020, but yet to be accounted for should be incorporated.
- ✓ 10. Any misclassification noticed during reconciliation process should be rectified before submission of Sy-I Accounts.
11. No accounting heads, which are deleted through Correction Slips to LMMH find place in the accounts, since the account code directory may have these heads still active for various reasons. (Correction slips to LMMH are available on CGA's website for ready reference).
- ✓ 12. Booking of Government Contribution for Defined Contribution Pension Scheme should be under 207101117010004. Booking at the level of Minor Head should not be done.
- ✓ 13. As per correction slip No. 865 of List of Major & Minor Head of Account Interest on Loans to Government Servant may be booked under Minor Head 0049.03.118 instead of 0049.03.800.
- ✓ 14. No balance should remain under the Major Head 8000- Contingency Fund at the end of the financial year.
- ✓ 15. Any transactions accounted for in a wrong Grant No. should be rectified through normal transfer entries only. Journal Entries (JEs) are not allowed for this purpose in the software system.
- ✓ 16. All minus transactions other than those which are authorized should be reviewed to ensure that there is no misclassification.
17. No transaction be made under dummy heads, i.e. minor head '000' or sub head '00'. When there is standard sub major heads, like 01, 02 etc. are operational under a Major Head, digit '00' should not be operated. Conversely, if there is no standard Sub Major head is operational, only the digits '00' will be operated under a Major Head.

Public Account Heads:-

18. No credit entries are made under the accounting head 801100101- Postal Insurance and Life Annuity Fund. No fresh credit entries should be made under the account head '801401101-Net PLI corpus as on 31st October 2009'.
- ✓ 19. Under 834200117 – Defined Contribution Pension Scheme for Government Employees – no fresh credit booking should be carried out.
- ✓ 20. All annual payments like interest on CGEGIS, Insurance amount etc. should be accounted for in March Prel. accounts itself.
21. No Ministry / Department (except D/o Posts) should make 'Credit Entry' under the account head 8014.02.104(RPLI head) and Debt entries under the Major Head 8014. No ministry except Deptt. of Post should make transactions under Major Heads 8015 and 8016.
- ✓ 22. Under major head 8670 – Cheques and Bills, if the clearance during the year is more than the outstanding balance at the end of previous year or the clearance is being booked against the already existing adverse balance, the same should be reviewed and misclassification should be rectified.
23. No booking is made under 812100122 – State Disaster Response Fund.
24. In cases of expenditure incurred on behalf of other ministries/departments, Grant nos. should be correct as per the Grant list for the financial year 2017-18.
25. In cases where funds have been closed and balances have been transferred to CFI, it should be ensured that no balance/adverse balance as per Union Government Finance Accounts.
- ✓ 26. Booking reflected under 8009 – GPF for Group 'D' staff may be reviewed as all Group 'D' officials have now been switched over to Group 'C'.
27. Booking of receipts under 8011 – CGEGIS should be at minor head level instead of sub-head level and Booking of expenditure under 8011-CGEGIS should be at sub head level instead of minor head level.
28. As per correction slip No. 932 of List of Major & Minor Head of Account, GST-Tax Deducted at Source may be booked under Minor Head 8658.00.139 instead of 8658.00.101.08.
