

OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS, GUWAHATI, UDAYAN
VIHAR NARANGI, GUWAHATI-78117

E-MAIL/SPEED POST

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

Dated: 10/04/2019

To

Concerned Sub-offices as per list attached (Annexure 'A' to Annexure 'E').

Sub: Observation on compiled actual:-regarding.

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It has been observed by HQrs Office vide letter no. A/I/13311/ACA/2018-19 dated 06/03/2019 that there have been a large number of cases of wrong classification/misclassification of booking during the financial year 2017-18. Some code heads operated by sections of main office and some sub-offices which are among the code heads, HQrs Office has directed for given attention while reviewing the book compilation and the correctness of compilation. The details are furnished as under:-

(1). Code head-003/04 (Deduction of Tax at source):- As per the compilation, this code head has been operated by three AO GEs viz. AO GE (AF) Mohanbari, AO GE 868 EWS & AO GE Tezpur (Details are given as Annexure 'A'). In this connection, please refer to this office letter no. even dated 04/03/2019, under which AO GE (AF) Mohanbari was requested to review the booking made to ensure correctness. It is, therefore, requested to the concerned offices to ensure the correctness of the booking made as the code head-003/04 is being operated in Receipt side only as laid down in Pamphlet of RDR (2010 Edn). In case of any misclassification, the same may be rectified within March (Supplimentary) 2019 positively. Further, it may be ensured that balances under the said code head should be NIL at the end of FY 2018-19.

(2). Code head 016/04 & 016/05 (Receipts awaiting transfer to Minor Heads):- Please refer to this office earlier letter no. even dated 04/03/2019 wherein it was requested to AN-III Section of MO and the concerned AO GEs (18 no. of offices) for review of booking made and transfer the balances to the trustee bank to ensure NIL balance at the end of financial year 2018-19. It is therefore again requested to ensure that booking under the above code heads is correct and in case any misclassification, same may be rectified immediately i.e. within March (Supplimentary) 2019. However, if any amount is left out for remitting to trustee bank at the end of financial year due to want of PRAN No. or due to other reasons, the amount should be transferred to Misc. Suspense head 00/020/61 as (+) RT by releasing the above mentioned code heads as (-) RT in March Account. Subsequently on receipt of the required details, Misc. Suspense head is to be cleared in the following financial year by operating prefix category code "77" to 020/61 as (-) RT.

The details of the status of booking made by AN-III of M.O. and 18 no. of AO GEs are furnished in Annexure 'C' for ready reference and immediate action please.

(3). Code heads 003/09 & 003/10 (Primary Education Cess & Secondary Education Cess):- Please refer to this Office letter No. A/IV/64/Vol-VIII dated 28/11/2018 and even no.

(Contd. on P/2)

dated 01/03/2019 wherein it was requested to discontinue booking under the code heads 003/09 & 003/10 and transfer the entire amount booked under the ibid code heads to the code head 003/11 (Health Education Cess) at the earliest. It is again requested to the concerned sub-offices to transfer the amount to code head 003/11 within the March (Supplimentary) 2019 positivley. Details are furnished in Annexure 'B' for ready reference and expeditious action please.

(4).Code heads 018/60, 018/64 & 018/65 (Defence Advances):-These code heads are being operated by SC section, E-II Section, M Section of M.O. and the sub-offices viz. AAO Shillong, PAO (ORs) ARC Shillong and PAO (ORs) 58 GTC Shillong. Booking made upto 02/2019 and the amounts compiled on receipt side and on charge side under these code heads and difference thereof furnished in Annexure 'D' & Annexure 'E' are enclosed herewith for ready reference. It is stated that there are huge differences between amounts compiled on receipt side and charge side. It is therefore, requested to review the same and got rectified immediately.

(5).015/60 (CH) [Insurance fund-CGEIS] :- AO GE Narangi has been requested to review the booking made under this code head as the amount compiled is found in fraction instead of multiple of thousands viz. 30,000/=, 60,000/= etc. vide this office letter bearing no. A/IV/65/Rev.Sec./Vol-XXII dated 16/11/2018 & 29/03/2019. It is, therefore, requested to review the booking and it may be got rectified immediately i.e. in March (Supplimentary) 2019.

Encl: - Annexure 'A'
Annexure 'B'
Annexure 'C'
Annexure 'D' &
Annexure 'E'.

sd/-
DCDA (A/Cs)

Copy to :-

(1)The CGDA (A/I)
Ulan Batar Road, Palam,
Delhi Cantt.-110010 } For information with reference to HQrs Office Important &
urgent letter No. A/I/13311/ACA/2018-19 dated
06/03/2019 please.

✓(2)The Officer-in-charge,
EDP Section (Local) } For immediate uploading in CDA Guwahati website please


DCDA (A/Cs)

Annexure "A"			
Code	Section	Section Name	Progressive
00/003/04	7201	AO GE Tezpur	284
00/003/04	8401	AO GE 868 EWS	9,250.00
00/003/04	9225	AO GE (AF) Mohanbari	975

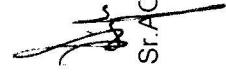
Annexure "B"							
Code Head	Section Code	Section Name	Progressive amount upto Feb-2019	Code Head	Section Code	Section Name	Progressive amount upto Feb-2019
00/003/09	1100	Area Accounts Office	1,80,491.00	00/003/10	1100	Area Accounts Office	82,628.00
00/003/09	2900	PAO (ORs) ARC	2,950.00	00/003/10	2900	PAO (ORs) ARC	1,205.00
00/003/09	7104	AO GE (AF) Chabua	42	00/003/10	7104	AO GE (AF) Chabua	21
00/003/09	7201	AO GE Tezpur	5,000.00	00/003/10	7201	AO GE Tezpur	4,858.00
00/003/09	7205	AO GE 859 EWS	3,836.00	00/003/10	7205	AO GE 859 EWS	1,918.00
00/003/09	7700	AO GE (CWE) Borjhar	8	00/003/10	7700	AO GE (CWE) Borjhar	4
00/003/09	7701	AO GE Narangi	8,754.00	00/003/10	7701	AO GE Narangi	8,754.00
00/003/09	7702	AO GE (AF) Borjhar	1,154.00	00/003/10	7702	AO GE (AF) Borjhar	-1,154.00
00/003/09	7703	AO AGE (I) Rangia	4,326.00	00/003/10	7703	AO AGE (I) Rangia	2,164.00
00/003/09	8403	AO GE Shillong	2,646.00	00/003/10	8403	AO GE Shillong	1,323.00
00/003/09	8405	AO GE Guwahati	1,080.00	00/003/10	8405	AO GE Guwahati	540
00/003/09	9210	AO GE (I) P (AF) Tezpur	4	00/003/10	9210	AO GE (I) P (AF) Tezpur	2
00/003/09	9227	AO GE (South) Tezpur	2,700.00	00/003/10	9223	AO AGE (I) Agartala	320
00/003/09	9230	AO GE (P) Shillong	220	00/003/10	9227	AO GE (South) Tezpur	2,700.00
00/003/09	9231	AO GE Command Test Lab	12	00/003/10	9230	AO GE (P) Shillong	110
				00/003/10	9231	AO GE Command Test Lab	6

Sr. AO (A/Cs)

Annexure "C"

Code Head	Section Code	Section Name	Progressive Amount upto Feb-2019
00/016/05	1	AN-III(Pay)	-18,096.00
00/016/05	1100	Area Accounts Office	1,69,22,666.00
00/016/05	7102	AO GE Jorhat	- 1,93,945.00
00/016/05	7104	AO GE (AF) Chabua	1,06,919.00
00/016/05	7201	AO GE Tezpur	51,170.00
00/016/05	7204	AAO GE 586 EP	-240
00/016/05	7701	AO GE Narangi	-88,064.00
00/016/05	7703	Ao GE (AF) Borjhar	70,005.00
00/016/05	8301	Ao AGE (I) Rangia	4,344.00
00/016/05	8302	AO GE Silchar	-58,328.00
00/016/05	8401	AO GE 868 EWS	- 3,37,603.00
00/016/05	8403	AO GE Shillong	- 2,47,310.00
00/016/05	8405	AO GE Guwahati	-1,194.00
00/016/05	9211	AO AGE (I) Zakhama	3,17,354.00
00/016/05	9223	AGE (I) Agartala	12,076.00
00/016/05	9225	AO GE (AF) Mohanbari	1,03,408.00
00/016/05	9227	AO GE (South) Tezpur	2,801.00
00/016/05	9230	AO GE (P) Shillong	20,204.00
00/016/05	9231	AO GE Command Test Lab	-280

Code Head	Section Code	Section Name	Progressive Amount upto Feb-2019
00/016/04	1	AN-III(Pay)	-18,096.00
00/016/04	1100	Area Accounts Office	1,69,22,666.00
00/016/04	7102	AO GE Jorhat	- 1,93,945.00
00/016/04	7104	AO GE (AF) Chabua	1,06,919.00
00/016/04	7201	AO GE Tezpur	51,170.00
00/016/04	7204	AAO GE 586 EP	-240
00/016/04	7701	AO GE Narangi	-88,064.00
00/016/04	7703	Ao GE (AF) Borjhar	70,005.00
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00/016/04	8401	AO GE 868 EWS	- 3,37,603.00
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00/016/04	9227	AO GE (South) Tezpur	2,801.00
00/016/04	9230	AO GE (P) Shillong	20,204.00
00/016/04	9231	AO GE Command Test Lab	-280


Sr. AO (A/Cs)

Annexure "D"					
Code Head	Section Code	Section Name	Progressive Amount upto Feb-2019		Difference
			CH	RT	
00/018/60	900	Store Contract	3826692793	3025541946	801150847
	8200	E-II Section	2578584187	2203188485	375395702
00/018/64	600	M-Section	20000	0	20000
	900	Store Contract	1963400	412208	1551192

Annexure "E"					
00/018/65					
Amount booked (+) CH upto feb-19			Amount cleared (+) RT upto feb-19		
Section Code	Section Name	Amount	Section Code	Section Name	Amount
600	M-Section	189766396	600	M-Section	0
1100	Area Accounts Office	2542513	1100	Area Accounts Office	0
2900	PAO (ORs) ARC	2690113	2900	PAO (ORs) ARC	0
3400	PAO (ORs) 58 GTC	2255719	3400	PAO (ORs) 58 GTC	28929172
Total Booked		197254741	Total Cleared		16170393
					45099565
Difference					15,21,55,176 (+)CH


 Sr.AQ (A/Cs)

amount should be transferred to Misc. Suspense head 00/020/61 as (+) RT by releasing the above mentioned...