रक्षा लेखा नियंत्रक,उद्यान विहार, नारंगी, गुवाहाटी -781171
Controller of Defence Accounts, Udyan Vihar,
Narangi, Guwahati-781171
Fax: 0361-2640204, Phone: 0361-2640394, 2641142
e-mail:cda-guw@nic.in

150 YEARS OF CELEBRATING THE MAHATMA

No. IA/II/24/AAC/Vol-VII(c) **Dated:** 11/05/2023

Important Circular No. - 53

To,

All the LAO's/ALAO's, All the AO's GE & All the BSOs

Subject: **Annual Audit Certificate for the year 2022-23(Main)**

Reference: **Para 540 to 550 of Defence Audit Code as amended and Para 672 to 682 of O.M. Part- II, Volume-I & HQrs Office letter No.- AT/XII/12016/ATR/AAC/VOL-XXXI/E38560 dated. 27.04.2023.**

****

The annual Audit Certificate 2022-23 is required to be rendered to HQrs office by 03/07/2023 by this office. **Therefore, AAC for the year 2022-23 from your office should reach this office, complete in all respects, on or before 20/06/2023 positively. It may please be ensured that there are no discrepancies in any of the statements/Annexure items, the AAC must be error free.**

2) Kindly ensure that the detailed instructions for preparation of the AAC and items to be included in various annexure/Statements in support thereof, as per provisions of Defence Audit Code, O.M. Part-II, Volume-I, are compiled with while rendering their AAC. Any incomplete item/information/date included in AAC would result in back references, which is not desirable. Therefore, timely rendition of AAC complete in all respects must be ensured.

3) The following points are highlighted as guidelines for preparation of Annual Audit Certificate.

a) While preparing Annexure-III of AAC, it may please be kept in view that irregularities which have already been included in the earlier year need not be proposed again the AAC

b) No item of irregularity, whose financial value is less than Rs. 5 lakh, should normally be projected for inclusion in the AAC. If any irregularity below this value is projected because of its serious nature proper justification for projecting such items should be furnished. In this connection, a reference is also incited to Para 523 of Defence Audit Code.

c) While including items in Annexure-I, II, III, IV of your AAC, it is observed that at times the details furnished are vague and sketchy. It is, therefore, necessary that the narration furnished for these items should be self contained and clearly bring out the irregularity i.e. size, period involved, financial effect, action taken to regularize, present position etc.

d) The items projected for inclusion in Annexure I to IV should be included in appropriate annexure depending on the nature of irregularity involved and highlighted.

e) As per the existing instructions on the subject, it is necessary to ensure, **that the correctness of the data in respect of the items included in the AAC must get accepted by the Administrative authority before they are included in the AAC. It is therefore, requested to clearly indicate whether this has been done or not.**

f) The prescribe formats of the Annexure/ Statements should be used of rendition of AAC. All the columns of these formats are to be completed and no columns should be left blank. In cases of "nil" instead of leaving the columns blank. **All Annexure and Statements should be typed in prescribed formats and submitted in soft copy (word/excel) then e-mail on cdaguwiacell.dad@gov.in.. No hand written material will be accepted.**

g) The figures/break-up details of the statistical data contained in the supporting statements should add up to the overall summarized position. Page total on each page of statements may invariably be given. This should especially be got checked and reconciled before rendering the AAC.

h) While furnishing the details of outstanding claims against carrying agencies in statement 7-A, breakup details of these claims against Railway, Shipping companies, Airways etc, should also be given.

i) For the items shown as outstanding in each of the statement, **a detailed note indicating the action to get the items cleared specifically for each item should be attached. If a case on an item is taken up with any authority, the communication number and date, the level at which the matter was taken up and the details of follow up remainders should also indicated in the note along with the response of the executive authorities.**

j) As the AAC should normally include items that are detected during the period covered by the AAC, inclusion of any old item should be supported by reason for non-inclusion in the earlier years and justification for inclusion now.

k) All the annexures, statements in support of the AAC 2022-23 showing the position as on 30.06.2023 may please be sent **complete in all respects, along with AAC.**

4) The year wise and contract wise breakup of the outstanding amount separately for PSUs and Private Parties may also be provided, thoroughly checked. This should exactly tally with amount of outstanding Advances shown. Each page must indicate the page total and Grand total at the end. The summary of the outstanding Advances against PSUs and private Partied should be given on the top sheet showing the oldest date.

The detail of the Outstanding Advances against PSUs and Private Parties for more than five years is also required to be rendered to be rendered separately on the same format, which should be crystal clear and unambiguous.

The figures and facts submitted in the Annual Audit Certificate must be thoroughly checked/ rechecked before submission of the AAC.

5) It is required to ensure uniform procedure while reflecting the outstanding in statements 4-ABC & 16-ABC of the AAC. Only the remaining part of the voucher with its value, where credits for stores could not be verified, will be reflected as outstanding and not the whole voucher.

6) It is stressed that the factual position of the statements no's 3 (Non linking of vouchers with consignor's Ledger and 6-A Outstanding Rent and Allied Charges) may be furnished after rechecking. There should be no difference in the figures reported in the statement no. 6-A and statement "f" Para 18 of Annual review of works Expenditure.

7) It is requested to submit the details of the Outstanding Defence dues from Foreign Governments on account of Casual services rendered on payment up to 31St March 2023 and outstanding as on 30th June 2023, if any separately country-wise, for inclusion in the CGDA's AAC for the year 2022-23 in the following format.

Sr. No.	Particulars	Total amount for the claims preferred up to 31st march 2023 and outstanding as on 30th June 2023 (Amount in Rs.)	No. of items exceeding Rs. 1 Lakh	Value of items exceeding Rs. 1 Lakh
1	2	3	4	5

This should be marked clearly with the heading "Outstanding Defence dues from Foreign Governments. On account of Casual Services rendered".
This is different from statement no. 5-A which is required to be rendered as usual. The Defence dues outstanding from various countries on account of Casual Services rendered may not be added in any statement and has to be shown separately.

8) It is requested to submit the details of the Outstanding Defence dues from Displaced persons rehabilitation, Other State Govt Deptt, Other Central Govt., Deptt. officers released, retired/ or left India, Deptt officers in service, Deptt officers in service, Dept mess/club, Pvt parties including MES Contractors & Categories not included in col II to VIII such as on account of rent and allied charges in r/o LF bills up to **28th Feb. 2023 outstanding as on 30th June 2023** as per Statement -6(A) Army/AF, for inclusion in the CGDA's AAC for the year 2021-22 in the following format.

Year	Due from displaced persons rehabilitation	Other State Govt Deptt	Other Central Govt Deptt	Deptt officers released/ retired/or left India	Deptt officers in services	Deptt mess/club	Pvt parties including MES Contractors	Categories not included in col ii to viii such as	Total
I	II	III	IV	V	VI	VII	VIII	IX	X

9) The consolidated position of the non-verification of credits and non-linking of invoices into Consignee's Ledger furnished, Statements 4 and Statement 16 required to furnished the details of these cases (Statement no. 4 ABC (Indigenous Stores) and statement no. 16 ABC (foreign strobes)" Non-verification of credits in consignee's ledger) in the following manner.

(I) Statements No. 4A and 16A i.e. indigenous Stores and foreign stores respectively (Vouchers having value less than 5000/-) -- number of vouchers

(II) Statements no. 4B and 16-B i.e. indigenous And Stores and foreign stores respectively (Vouchers having value of Rs. 5000/- and Above but less than or equal to Rs 15000/- in each case) -- numbers of vouchers & Amounts of each voucher therein (in rupees) and grand total

(III) Statements No. 4C and 16C i.e. indigenous & total Stores and foreign stores respectively Voucher (vouchers having value of Rs 15000/- And above in each case) numbers of vouchers & Amounts of each their (in rupees) and grand

10) In regard to the follow-up progress reports showing the upto date position, Progress may please be submitted complete in all respects in single copy together with a comparative statement showing the position as on 30/09/2023, 31.12.2023 and 31.03.2024 and that of subsequent prescribed in Para 550 of Defence Audit Code.

11) **A special report may please be rendered along with your Annual Audit Certificate for the year 2022-23, showing the action taken by your office in the last on year for reductions in the outstanding reflected in the AAC for the year 2021-22.**

The Competent Authority has directed that Arrear of audit for more than one year should be cleared in AAC 2022-23.

It is also requested that report should be forwarded through Email (cdaguwiacell.dad@gov.in) in Excel file only.

Sd/-
(R. Saikia)
ACDA (IA)

Copy to:

The Officer I/C
IT & SW (Local) : It is requested to upload in CDA Guwahati website please.

(R. Saikia)
ACDA (IA)