



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



MOST IMPORTANT CIRCULAR - 30

NO. A/IV/18/Imp.Cir/Vol-VIII

Date: 08/03/2022

To

3. All compiling groups/sections of MO & Sub-offices.
4. The Officer-in-Charge DDP/ IT & SW Centre (Local)
(Through CDA Guwahati Website)

Subject: Annual closing of Accounts for the year 2021-2022.

Refer : HQrs. Office letter no. A/I/13311/ACA/2021-2022 dated 28/02/2022

(Available at CDA Guwahati NIC MAIL)

As per guidelines by the CGA, Ministry of Finance (Department of Expenditure), the accounts of FY 2021-22, will be closed in the following phases:

- a) March (Preliminary)
- b) March (Supplementary) (March Final)

Accordingly, there will be no Manual Account. March Supplementary-I will be treated as March Final Account.

The following dates have been fixed for submission of accounts for March (Preliminary) 2022, March (Supplementary-I) (March Final) 2022 to EDP Centre (IT & SW)/Accounts section of this office.

Month's Accounts	Date by which the last batch of PM to reach DDP/EDP Centre (IT & SW) / Guwahati (with requisite certificate)
March (Preliminary) 2022	05/04/2022
March (Supplementary-I) (March Final) 2022	25/04/2022

2. Suitable arrangements may please be made for dispatch of P.M. on the dates as prescribed in order to avoid non-inclusion of P.M.
3. It may be ensured that maximum leftover booking are made in March (Preliminary) accounts itself. Bookings in March Supplementary-I are made only in exceptional circumstances. **Cases of delay in readjustments and misclassifications will be viewed seriously.**
4. **It should be ensured that the under mentioned transactions (items) are completed before finalisation of March (Supplementary-I) (March Final) 2022.**

- (i) No amount remain outstanding under "Receipts Awaiting Transactions" i.e NPS transactions under code heads 016/04 and 016/05 at the close of Accounts for the F.Y 2021-2022. In case the amount remain outstanding in these code heads, the same are transferred to **Miscellaneous Suspense Head 020/61** in March Supplementary Accounts positively for clearance in the subsequent financial year.
- (ii) Amounts pertaining to charged expenditure have been correctly accounted for and complied.
- (iii) Minus transactions are genuine.
- (iv) There are no compilations under Major Heads 8342.00.117- Defined Contribution Pension Scheme for Government Employees.
- (v) There are no adverse balances in compilation specifically under Major Heads 7610, 8444, 8551, 8670 and 8782.

5. It was noticed in the past that the P.M for March (Supplementary-I) (March Final) 2020 contained errors, fictitious code heads which are not to be operated by the Controller originating the Punching Medium etc. It is, therefore, essential to scrutinize the Punching Medium very carefully as laid down in **Para 71 of Defence Account Code (1994 edition)**.

In so far as sub-offices are concerned e.g. AOs GE, PAO (ORs), DPDOS, etc, which are at present authorized to send Punching Media direct to DDP/EDP (IT & SW) Centers, DDP/EDP (IT & SW) 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 (IT & SW) Center of HQrs. Office on a daily basis.

6. In respect of Railways/Department of Post/MEA etc **only inescapable** and important transactions of large magnitude (say Rs 1,00,000 and above) should be proposed for proforma adjustment outside the books of RBI in accordance with provisions contained **Para 109 of Defence Account Code, 2014**. An expeditious action is required to be taken to forward the vouchers/Schedules in respect of individual transaction of Rs 1,00,000/- and above gross debits/credits **which have not been advised to the RBI before close of their books for the current year 2021-2022** and which are likely to affect the appropriations 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 debits/credits involved obtained well in time by pursuing the matter vigorously. On receipt of acceptance from the parties concerned the details of the transactions should be reported to this office (in duplicate) latest by **30/04/2022** in the proforma appended as **Annexure 'C'** to this circular to enable the HQrs. Office to obtain the approval of CGA, Ministry of Finance (Department of Expenditure) for inclusion in the current years accounts. **NIL** report are also required.

7. The **Annual review of Balances (AROB) for March Supplementary-I along-with statements 5 & 13 for the year 2021-22** may please be furnished by name to **Shri Hareshwar Deka, Accounts Officer**, Accounts Section of M.O. so as to reach this office **not later than 24/05/2022**.

8. The provisions contained in **Para 289,290 and 291 of OM Pt-II Vol.-I (Chapter-III-Accounts Section)** in regard to review of compilation should be adhered to. It should be ensured that all category code heads prefixed to Service/ RD&R Heads are correct.

9. No booking under heads relating to transactions susceptible to adjustments centrally by one CDA be done by another CDA in March Supplementary-I Account.

10. The net amount compiled during the year under the Head "Deposits with the Reserve Bank{(Code Heads 021/00, (096/40 in the case of AO DAD MOD (CIVIL) and (099/25 in the case of CDA (CSD))} excluding the amount adjusted on Proforma basis outside the books of the RBI, CAS Nagpur should agree with the net closing balance intimated by the RBI, CAS, Nagpur in March 2021 Accounts at the close of Accounts for March (Prelim). Difference if any should be transferred to PSB Suspense (020/76) and RB Suspense (Unclassified) (020/83) and proper record of each discrepancy should be recorded in RB Deposits Register.

11. Expeditious action should be taken to adjust the debits received from Civil Accounts Officers to the final heads of Accounts for 2021-2022. In case where vouchers/particulars in support of the debits have not been received, the same should be called for and pursued to finality with a view to ensuring adjustment of the debits in question in the accounts for 2021-2022 themselves.

In cases where debits are awaited from Civil Accounts Officers (wherever known) the same should be called for and vigorously pursued to facilitate adjustment in current year's accounts.

9. The outstanding balances under various Minor Heads below Major Head "8659-Suspense Account (Defence)", "8787-Adjusting Account with Railways" at the end of 2021-2022 may be reviewed and suitable action taken to clear all outstanding items to bring down the outstanding balances.

10. If there are adverse balances in any of the heads, a brief description of action initiated to rectify the error/correction of accounts/steps taken for proper maintenance of accounts should be indicated.

11. There should normally be no minus transactions excepting suspense heads during the year. If there are any, full reasons thereof, may please be indicated in 'Action Taken Note' in the AROB.

12. It may please be ensured that proper records of outstanding balances reflected in the Annual Review of Balances are kept in the relevant ledgers/prescribed registers and the Balances reflected in the AROB agree with those of ledgers/prescribed registers. In this connection, HQrs. office Circular No. A/I/12273/ROB/GEN/2007-08 Dated. 05.11.2009 may please be referred to.

13. Interest on accumulations in various Provident Fund Accounts for the year 2021-2022 may please be compiled in the **March Prelims Account 2022 positively**. For this purpose, all fund transactions taking place during 2021-2022 should be booked within March Preliminary and any rectification required should be carried out in March (Supplementary-I) (March Final) 2022 Accounts. **It may be ensured that interest or accumulations in various Provident Fund Accounts including those maintained by PAO (ORs) have been compiled. Non- compilation should be cause of administrative action.**

14. After closing March (Supplementary-I) Accounts, 2022 i.e. (March Final), no rectifications/readjustments are proposed. However in exceptional and unavoidable cases, where rectifications/adjustment are necessary, the same will be carried out through Journal Entries with the approval of CGA, Ministry of Finance (Department of Expenditure)/CGDA subject to the followings:-

a) **Separate PM for Journal Entry is to be initiated for rectification of a misclassification/readjustment, and send to this office latest by 28/05/2022.**

b) The rectification/readjustment proposed is not less than **Rupees One Crore** of amount in a single transaction unless rectification/readjustment is otherwise necessary for closing of annual accounts.

c) Reasons for not detecting the error during month review and within the supplementary accounts are adequately explained with the recommendation of the CDA.

d) While forwarding the proposals for Journal Entry, it is to be ensured that the PM is complete in all respects viz. CDA code, Section Code, Month, Voucher No. etc.

e) Separate PMs may be prepared for the transactions pertaining to revenue and capital heads.

Note 1: From the compilation of expenditure for the F.Y. 2020-21, it has been seen that a huge number of Class-I, II and Class-V vouchers could not be compiled before the prescribed due date.

It is to be ensured that the above mentioned vouchers must be compiled during March Pre accounts and no such vouchers should be proposed for Journal Entry. Inclusion of such vouchers in JE has been adversely commented in Audit.

14. The contents of this circular may please be brought to the notice of all concerned and acted upon promptly/accordingly.

The receipt of this circular may please be acknowledged by name to **Shri Hareshwar Deka, Accounts Officer** of Accounts Section, CDA Guwahati.

CDA has seen this.

SD/-
DCDA (A/Cs)

N.O.O

Copy to

- (i) The O/iC
Accounts Gp-I & II, (Local)
- (ii) The O/iC
Accounts Gp- V & VII, (Local)
- (iii) The O/iC
Accounts Gp-III & VI, (Local)
- (iv) The O/iC
Accounts Gp-VIII & IX, (Local)

For information and suitable action with reference to the above Copy of HQrs. Office Letter No. A/I/113311/ACA/2021-2022 dated 28/02/2022 may please be downloaded from CDA Guwahati NIC Mail.

For Accounts Gp-V & VII: Besides above, specific action as stated under Para 2 & 4 (iii), (iv), (vi) of Annexure – ‘A’ enclosed with HQrs. Office letter may please be ensured.

- ✓ (v) The O/iC
DDP/EDP (IT & SW) Cell,
(Local).

With a request to upload the important circular in CDA Guwahati website.

Encl: 04 Sheets.

Hareshwar Deka
Accounts Officer (A/Cs)

ANNEXURE 'C'

CONTROLLER GENERAL OF DEFENCE ACCOUNTS, PALAM, DELHI CANTT-110010
(Para 109 Defence Account Code ,2014)

CIRCULAR NO. 153 A/I/13311/ACA/2021-22 DATED 28 - 02-2022

Statement showing the transactions requiring adjustment on proforma basis outside the books of **Reserve Bank of India in the accounts for the year 2021-2022.**

Sl. No.	Accounts Officer with whom adjustment required to be made	Account required to be debited/credited to <u>Defence Balances</u>		Balance effected i.e. (Central) (Civil) Posts/Rlys	No.& date of communication under which the acceptance of the debit/credit has been intimated by Civil Accounts Officer	Details of transactions and reasons for non-adjustment in the Accounts for the year 2021-2022
		Debit	Credit			
1	2	3	4	5	6	7

Certified that the items detailed in the above statement do not affect State Govt. balances and no adjustment in respect of these items has already been carried out either by this office or by the PAOs of Civil Ministries/Railways/Department of Post in the normal manner through the Reserve Bank of India in the accounts for the year 2021-2022.