



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



IMPORTANT CIRCULAR

No. A/IV/18/Imp. Cir/Vol.-VII

Email/Website

Date: 13/12/2021

To

1. The concerned sections of Main Office,
2. Area Accounts Office, Shillong,
3. PAO (ORs) 58 GTC Shillong,
4. PAO (ORs) ARC Shillong,
5. All AOGs.

Sub: Audit of Statement of Central Transactions (SCTs) and Certification of Union Government Finance Accounts for the year 2020-2021- regarding.

HQrs office letter bearing No. A/I/11336/Accts/2020-2021/C-365 Dt:01/12/2021 regarding the captioned subject is enclosed herewith for perusal please.

In this connection, it is requested to examine the bookings made under Minor Head 800 under appropriate Major Head and Major Head 0076, 0077, 0078 and 2071 as applicable, in light of observation raised by DGA (DS) and forward reply alongwith all supporting documents by 14/12/2021 for consolidation and onward submission to HQrs. Office please.

GROCA/Cs) has seen.

Encl: As above.



AO (A/Cs)

Copy To:

The Officer-in-Charge, }
IT & SW (Local)

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

AO (A/Cs)

	OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS ULAN BATAR ROAD, PALAM, DELHI CANTT -110 010 Tel:011 25665548 Fax: 011-25674786 E-mail:hqaccounts.cgda@gov.in	
---	---	---

No. A/I/11336/Accts/2020-2021/C-3650

Date:01/12/2021

To

All PCsDA/CsDA/PCA

AO (DAD), MoD (Civil) New Delhi

Sub:- Audit of Statement of Central Transactions (SCTs) and Certification of Union Government Finance Accounts for the year 2020-2021 –regarding.

During scrutiny of the above mentioned account, DGA (DS) has raised following observations which are likely to be included in the ensuing C&AG Report on Accounts of the Union Government for the FY 2020-21.

Observation 1:- Indiscriminate use of Minor Head 800

Audit has stated that Minor Head 800 with nomenclature 'other receipts'/ 'other expenditure', is used under receipt and expenditure Major Heads to account for transactions that are not routine and/ or cannot be accounted under any specific minor head. Persistent and indiscriminate use of Minor Head 800 is to be discouraged, since it results in opaqueness in accounts. Successive Audit Reports of the CAG have pointed out such persistent and indiscriminate use of Minor Head 800 by Ministries/Department of Government of India.

I. Booking under Minor Head 800- Other Expenditure

While scrutiny of SCT, Audit has observed that during FY 2020-2021, expenditure totaling Rs.6415 Crore was booked under Minor Head 800-Other Expenditure under six Major Heads in case of MoD. These included :

(Rs. In thousand)

Sl No.	Head of Account	Expenditure
1.	2076.00.800-Other Expenditure (Charged)	78763
	2076.00.800-Other Expenditure (Voted)	31411862
2.	2077.00.800-Other Expenditure (Charged)	788

	2077.00.800-Other Expenditure (Voted)	9143617
3.	2078.00.800-Other Expenditure (Charged)	17450
	2078.00.800-Other Expenditure (Voted)	7979782
4.	2014.00.800-Other Expenditure (Voted)	3600
5.	2079.00.800-Other Expenditure (Charged)	299
	2079.00.800-Other Expenditure (Voted)	11072045
6.	2080.00.800-Other Expenditure (Charged)	16
	2080.00.800-Other Expenditure (Voted)	4444597
	Total	64152819

II. Booking under Minor Head 800- Other Receipts

During 2020-21, receipt totaling Rs.7203 Crore was booked under Minor Head 800-Other Receipts under 10 Major Heads in case of MoD. These included:

(Rs. In thousand)

Sl No.	Head of Account	Receipts (As per SCT)
1.	0037.00.800- Other Receipts	176600
2.	0049.03.800-Other Receipts	230980
3.	0071.01.800-Other Receipts	838360
4.	0075.00.800-Other Receipts	273639
5.	0076.00.800-Other Receipts	7914371
6.	0077.00.800-Other Receipts	14824254
7.	0078.00.800-Other Receipts	13850999
8.	0079.00.800-Other Receipts	1768537
9.	0080.00.800-Other Receipts	3681126
10.	8444.00.800-Other Receipts	28475519
	Total	72034385


Audit has raised the following Comment:-

1. As tabulated above, expenditure totaling Rs.6415 crore and receipt totaling Rs.7203 crore was booked under Minor Head 800- Other Expenditure and 800- Other Receipts under various major heads. Reasons/Circumstances for such huge booking in this minor head may please be furnished.
2. Does this whole expenditure relates to unknown head of accounts for which no other booking head of account is available? A breakup of the type of expenditure booked under Minor Head 800 may please be provided.

Observation No.2- Miscellaneous.

1. The details of disbursements (purpose of disbursement) related to Major Head 8679- Accounts with Government of Other Countries may please be furnished along with its supporting documents.
 2. Supporting documents clarifying the Reason for variation from previous year under Major Head 0076,0077,0078 and 2071 may please be furnished.
 3. The reasons for decrease in dividend from 8 defence PSUs in FY 2020-21 as compared to 2019-20 may please be furnished along with supporting documents.
 4. The details of disinvestment in Defence PSUs along with supporting documents may please be furnished.
2. In order to prepare a consolidated reply, all PCsDA/CsDA/PCA and A.O DAD (Civil), New Delhi are requested to examine the bookings made under above mentioned Major Heads, in the light of the observations raised by DGA (DS) and forward their replies along with full supporting documents, so as to reach this office via e-mail on hqaccounts.cgda@gov.in within 3 days from the date of receipt of this e-mail.
3. This may be accorded as "Top Priority".

This issues with the approval of Jt. CGDA(Accounts).


AO (Accounts)