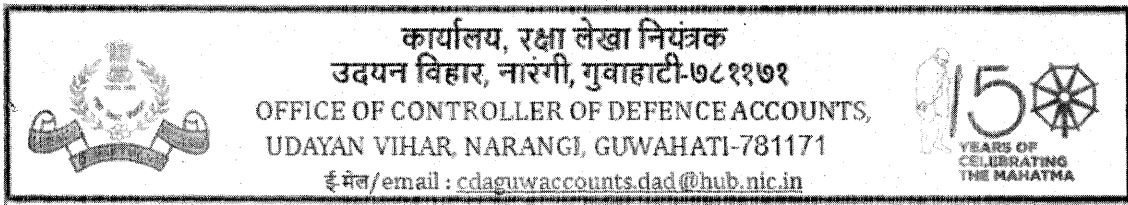


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E-MAIL

NO. A/IV/65/Rev.Sec/Vol.XXIII

Date: 02/08/2021

To

All Sections of MO & the Sub-Offices as per standard.

Subject : - Checkpoints to be observed before the submission of Monthly Accounts to O/o CGA.

Ref: - HQrs. Office Important letter No: A/NCS/11101/Misc.Corr/21-22 dated: 02/07/2021
(Copy enclosed).

(Available at CDA Guwahati Website.)

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Please find enclosed CGA OM No. P-23001/0/2021-DAMA- CGA/39 dated 11.06.2021 received under HQrs Office letter cited above regarding the captioned subject wherein it has been advised by the HQrs office to peruse the annexure and follow the guidelines whichever applicable for your office / section.

It is also requested to ensure correct depiction of accounting transaction/ activities before submission of Monthly Accounts of each month.

Encl. as above



Sandip
DCDA(A/Cs)

Copy To:

(i) IT & SW
(Local) }

For uploading in CDA Guwahati Website Please.

AO
AO (A/Cs)

	<p>कार्यालय, रक्षा लेखा महानियंत्रक OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS उलान बटार मार्ग, पालम, दिल्ली छावनी 110010- ULAN BATAR ROAD, PALAM, DELHI CANTT-110010 दूरभाष : 011-25665548, 25665583/84, 25665736/37, फैक्स : 011-25674786 ईमेल : hqaccounts.cgda@gov.in लेखा एवं बजट अनुभाग / Accounts & Budget Section</p>	
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No. A/NCS/11101/Misc. Corr./21-22

Dated : 02/07/2021

To

~~PsCDA/CsDA~~

*The CDA
Guwahati*

Subject: Checkpoints to be observed before the submission of Monthly Accounts to O/o CGA.

Reference: O/o the CGA, New Delhi letter No. P-23001/1/2021-DAMA-CGA/39 dated 11.06.2021.

Please find enclosed above referred letter with annexure received from O/o the CGA, New Delhi wherein attention of all Ministries/Department is drawn to certain common mistakes made at the time of submission of Monthly Accounts.

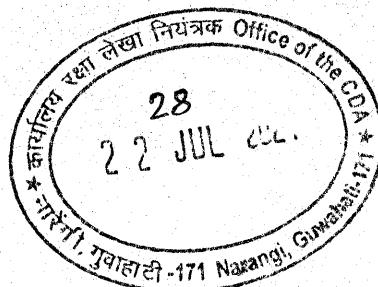
It is advised to peruse the above mentioned annexure and follow the suggestion whichever is applicable for your offices/organization.

It is also requested to ensure correct depiction of accounting transaction/activities before submission of Monthly Accounts each month.

This issues with the approval of Jt. CGDA(A&B).


Accounts Officer (A&B)

*AO C/A/c
28/7/2021*



P-23001/1/2021-DAMA-CGA/ 39
O/o Controller General of Accounts
Mahalekha Niyantrak Bhawan
Data Analysis and Monthly Accounts
GPO Complex, E-Block, INA, New Delhi

Dated: 11.06.2021

OFFICE MEMORANDUM

Sub: Checkpoints to be observed before the submission of Monthly Accounts to O/o CGA.

The attention of all Ministries/Departments is drawn to certain common mistakes made at the time of submission of Monthly Accounts. A list of such transactions/activities is annexed which are either ignored or left out and are carried forward till close of the Year, creating huge differences.

All Ministries / Departments are requested to ensure correct depiction of accounting transactions/activities before the submission of Monthly Accounts each month.


(Dr. Richa Pandey)

Dy. Controller General of Accounts

Encl. As above.

To

1. All Pr.CCAs/CCAs/CAs (with independent Charge) of Civil Ministries
2. The Accountant General (Audit), Delhi I.P.Estate, New Delhi
3. The Pay & Accounts Officer, Lok Sabha Secretariat, Room No 302, Parliament House Annexe, New Delhi.
4. The Pay & Accounts Officer, Rajya Sabha Secretariat, Room No 201, Parliament House Annexe, New Delhi.
5. The Pr. Accounts Officer-cum Pay & Accounts Officer, President Secretariat, Rashtrapathi Bhawan, New Delhi.
6. The Pay & Accounts Officer, Election Commission of India, Nirvachan Sadan, Ashoka Road, New Delhi.
7. Director of Accounts, UT Daman & Diu and Dadra & Nagar Haveli.
8. Director of Accounts & Budget, O/o the Chief Pay & Accounts Officer, Andaman & Nicobar Islands Administration, Port Blair.
9. The Accountant General (A&E), UT Chandigarh, Sector 17, Chandigarh - 160017.
10. The Director Accounts, UT of Ladakh & Treasuries, Finance Department, UT Ladakh

5015
21/06/21

11. The Secretary (Pay & Accounts), Administration of Union Territory of Lakshadweep, Kavarratti -682555.
12. Principal Accounts Officer, National Capital Territory of Delhi, A Block Vikas Bhawan, I.P.Estate, New Delhi.
13. The Director (PA-II) Department of Posts, Dak Bhawan, Sardar Patel Chowk, Parliament Street, New Delhi
14. The Director Accounts, Department of Telecommunication, Sanchar Bhawan, New Delhi.
15. The Director Finance (Accounts), M/o Railways, Railway Board, Rail Bhawan, New Delhi.
- ✓ 16. The Joint CGDA (Accounts & Budget), M/o Defence, Ulan Batar Road, Palam, New Delhi.
17. Sr. AO, Finance Accounts Section /Appropriation Accounts Section/ ITD(DT)/GBA, O/o CGA, Mahalekha Niyantak Bhawan, for information.
18. SrAO, ITD, O/o CGA with the request to upload OM on CGA's website.

Following points may please be kept in mind while checking the monthly accounts before its submission to Office of the CGA. This list is not exhaustive, but a suggestive one, which has been prepared on the basis of mistakes/discrepancies observed in Monthly accounts submitted by various controllers over a period of time.

1. Expenditure without budgetary provision should be reviewed.

2. Negative booking under Expenditure heads enhances the provision without any authority. As per para 3.10 of LMM&H recoveries of over-payment pertaining to previous year shall be recorded under minor head 911-deduct recoveries of over-payment.

✓ 3. Balances under suspense need to be reviewed and action may be taken for its liquidation.

4. Booking under MH-0021.00.103 surcharge may be reviewed.

✓ 5. For booking of NPS subscription (credit) and subsequent transfer to NSDL (minus credit), the same head of account 0071.01.500.01.00.00 is to be operated and balance under this head should be nil.

6. Booking under Minor Head-800 should not be more than 50% of the total booking under the major head concerned.

7. Transactions made under minor head '502' - 'Expenditure Awaiting Transfer' (EAT) and under minor head '500' - 'Receipts Awaiting Transfer' (RAT) should be cleared promptly.

8. No expenditure is to be made under Major Heads 2552, 4552 and 6552 (Except in the Grant of Ministry of Development of North Eastern Region).

9. '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.

10. Booking under GST receipt heads need to be reviewed. Only CBIC can operate GST heads.

11. All transactions to be booked as Revenue Expenditure (Charged) only under Major Heads '2048-Appropriation for reduction or avoidance of debt' and '2049- Interest payments'.

12. No progressive positive booking should be made under minor heads "900 to 913".

13. No accounting heads, which are deleted through Correction Slips to LMMH may not be reflected 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).

14. Booking of Government Contribution for Defined Contribution Pension Scheme should be under functional head 2071.01.117.01.00.04. Booking at the level of Minor Head should not be done.

003/11

15. As per correction slip No. 365 of List of Major & Minor Head of Account, Interest on Loans to Government Servants may be booked under Head 0049.03.118 instead of 0049.03.800.
16. Negative amount appeared under receipt heads may be reviewed.
17. All minus transactions other than those which are authorized, should be reviewed to ensure that there is no misclassification.
18. No transaction be made under dummy heads, i.e. minor head '000' or sub head '00' when there are 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.
19. No credit entries are to be made under the accounting head 8011.00.101- Postal Insurance and Life Annuity Fund. No fresh credit entries should be made under the account head '8014.01.101-Net PLI corpus after 31.10.2009.
20. Under Functional Head – 8342.00.117 - Defined Contribution Pension Scheme for Government Employees, no fresh credit booking should be carried out.
21. No Ministry / Department (except Department of 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. 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 concerned.
23. 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'.
24. 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.
25. Booking under MH 8659-Suspense Account (Defence) is to be operated by M/o Defence exclusively.
26. Booking under 8658.00.101.08.00.00 may be discontinued and receipt on account of GST deduction at source may be booked under Minor head 139 as per correction slip no. 932 dt. 4.6.2019.
27. Debit balances and Negative balances under MH: 8658.101.08-GST -TDS Suspense (to accommodate Receipt of GST at source) needs to be reviewed.
