

OA 120



कार्यालय रक्षालेखा प्रधान नियंत्रक (मध्यकमान), करियप्पामार्ग, लखनऊ छावनी-226002
 Office of the Principal Controller of Defence Accounts (Central Command) Cariappa
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Most Important Circular
(Through E mail/Website)

No. A/I/3089/Annual Closing Accounts/JEs

Date 28.04.2021

To

All Sub Offices under PCDA (CC) Lucknow
 All Sections of Main Office

Sub: Submission of Journal Entries for the rectification/readjustment to CGDA office: Provisional Accounts of the year 2020-21.

Ref: HQs Office important letter no. A/I/13311/ACA/2020-2021/C-3017 dated 13.04.2021.

In this context, please refer to this office circular no. A/I/3089/Annual Accounts dated 17.03.2021 under which HQs Office circular No. A/I/13311/ACA/2020-2021 dated 16.03.2021 has already been circulated to all sub offices under PCDA (CC) Lucknow and all Sections of Main Office regarding the annual closing of annual accounts for the FY 2020-21. Further, all concerned also advised to ensure the uploading of the PM for the month March (Pre) 2021 by 01.04.2021 through mail on 1st April 2021.

2. As per HQs Office circular No. A/I/13311/ACA/2020-2021 dated 16.03.2021, the controller offices are required to upload the accounts pertaining to March Final for the FY 2020-21 by 26.04.2021.

3. HQs Office vide para 4 of the letter quoted under reference has intimated that in continuation of above, in case any transactions are found to be left out and for which rectification is to be carried out through Journal Entries, the details may be forwarded to HQs Office by 05.05.2021 for inclusion in Provisional Accounts .

4. It is therefore, requested that the sectional compilation for the month March (Pre) & (Final) 2021 may please be reviewed and ensure that there is no misclassification/readjustment. However, if there is any misclassification/readjustment found and any transactions are found to be left out, the same may please be forwarded to Main Office till 30.04.2021 along with all connected documents viz. details of transaction, punching media, reasons for not booking in March Final Accounts and action taken thereon.



NIL report is also required.

✓ Copy to:
 The OI/C
 OA Cell (Local)

प्रधान रक्षा लेखा नियंत्रक
 (मध्यकमान), लखनऊ
 रक्षा लेखा अंतर्भाग
 For uploading on PCDA (CC) website and enclosing HQs Office letter
 No. A/I/13311/ACA/2020-2021/C-3017 dated 13.04.2021.
 29/4/21
 DAKID No
 बिल/वेल्फ्युअर दि. १५ फरवरी २०२१

— Sd —
 (M.L.Srivastava)
 Asst. Controller

(M.L.Srivastava)
 Asst. Controller

	OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS ULAN BATAR ROAD, PALAM, DELHI CANTT -110 010 Tel:0 25665622 Fax: 011-25674786 E-mail:hqaccounts.cgda@gov.in	
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No.A/113311/ACA/2020-21/C-3017

Dated:- 13.04.2021

To

The PCsDA/CsDA

Sub:- (i) Checklist for compilation of March (Pre.) and Supplementary I Accounts for the year 2020-21.

(ii) Provisional Accounts of the year 2020-21.

Copy of CGA OM No. P-23001/1/2021-DAMA-CGA/462 dated 31.03.2021 regarding certain common mistakes made at the time of submission of March Preliminary and Supplementary-I Accounts is enclosed herewith. These omissions resulted into mismatch of Accounts figures and late incorporation of JE's.

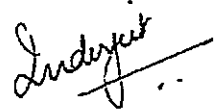
Accordingly, PCsDA/CsDA offices are being requested to examine the list of transactions/activities mentioned in the Annexure and ensure the correct depiction of these accounting transactions/activities before the closing of March (Prel)/ Supplementary -I for the financial year 2020-21.

Further, HQrs office circular of even No. dated 16.03.2021 may be referred to wherein it has been stated that Controller offices are required to upload the accounts pertaining to March Final for the FY 2020-21 by 26.04.2021.

In continuation to the above, in case any transactions are found to be left out, and for which rectification is to be done through Journal Entries, the details may be forwarded to this HQrs office latest by 05.05.2021 for inclusion in provisional accounts alongwith all connected documents viz., details of transaction, punching media, reasons for not booking some in March Final Accounts etc.

It is further stated that only those JEs will be accepted where budget under the respective grant is available.

It is once again requested to all to strictly adhere to the time schedule for submission of the accounts.


Sr.Jt. CGDA (A&B)

Dated: 31. 03.2021

OFFICE MEMORANDUM

Sub: Checklist for compilation of March (Pre.) and Supplementary I Accounts for the year 2020-21.

I am directed to refer to the subject above and state that the timetable for submission of monthly accounts of March (Pre.) and Supplementary-I Stage needs to be adhered to. The attention of all Ministries/Departments is drawn to certain common mistakes made at the time of submission of March Preliminary and Supplementary-I accounts. These omissions resulted into mismatch of Provisional Accounts figure and Audited figures and late incorporation of JEs. A list of such transactions/activities is annexed to this OM. As SCT for 2020-21 would be prepared on the basis of Supplementary-I accounts, all Pr.CCAs/CCAs/CAs(with independent charges) are requested to ensure correct depiction of these accounting transactions/activities before the submission of March (Prel.) and Supplementary-I accounts 2020-21 to DAMA Section.

This issues with the approval of the Competent Authority.



(Nalin Srivastava)

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
11. The Secretary (Pay & Accounts), Administration of Union Territory of Lakshadweep, Kavaratti -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 & DDC
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 Niyantarak Bhawan, for information.
18. SrAO, ITD, O/o CGA with the request to upload OM on CGA's website.

The following accounting transactions need special attention during Compilation of March (Prel.) and Supplementary-I Stages 2020-21.

Please ensure that:-

1. The amendments carried out through correction slip Nos. 824 - 834 dated 6.1.2017 of LMMHA issued for the Major Heads '1601, 3601, 3602, 2049, 2049, 6004, 7601 & 7602 necessitated by merger of Plan and Non-Plan classification in Budget & Accounts should be followed strictly. Old Sub-Major Heads and Minor Heads under these Sub Major heads should not be operated for fresh transactions w.e.f. 1.4.2017. (Correction slips are available at CGAs website: cgn.nic.in).
2. Transactions made under minor head '502'- 'Expenditure Awaiting Transfer' (EAT) and under minor head '500'- 'Receipts Awaiting Transfer' (RAT) are cleared.
3. No expenditure is made under Major Heads 2552, 4552 and 6552 (Except in Grant No. 22 Ministry of Development of North Eastern Region).
4. '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.
5. Major Head 0006 State Goods & Services Tax (SGST) belongs to State Government. No booking under this head may be made in Central Government Accounts.
6. All transactions are booked as Revenue Expenditure (Charged) only under Major Heads '2048-Appropriation for reduction or avoidance of debt' and '2049- Interest payments'.
7. No progressive positive booking should be made under minor heads from 901 to 913.
8. All residual transactions reported by RBI should also be included in March (Prel.) Accounts itself.
9. All receipts realized/became due through book adjustments or otherwise on or before 31st March 2021, but yet to be accounted for should be incorporated.
10. Any misclassification noticed during reconciliation process should be rectified before submission of Sy-I Accounts.
11. No accounting heads, which are deleted through Correction Slips to LMMH find place 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).
12. Booking of Government Contribution for Defined Contribution Pension Scheme should be under 20710 1 117010004. Booking at the level of Minor Head should not be done.
13. As per correction slip No. 865 of List of Major & Minor Head of Account Interest on Loans to Government Servant may be booked under Minor Head 0049.03.118 instead of 0049.03.800.
14. No balance should remain under the Major Head 8000- Contingency Fund at the end of the financial year.
15. Any transactions accounted for in a wrong Grant No. should be rectified through normal transfer entries only. Journal Entries (JEs) are not allowed for this purpose in the software system.

16. All minus transactions other than those which are authorized should be reviewed to ensure that there is no misclassification.
17. No transaction be made under dummy heads, i.e. minor head '000' or sub head '00'. When there is standard sub major heads, like 01, 02 etc. tire 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.

Public Account Heads:-

18. No credit entries are made under the accounting head 801100101- Postal Insurance and Life Annuity Fund. No fresh credit entries should be made under the account head '801401101-Net PLI corpus w.e.f. 31st October 2009'.
19. Under 834200117 - Defined Contribution Pension Scheme for Government Employees - no fresh credit booking should be carried out.
20. All annual payments like interest on CGEGIS, Insurance amount etc. should be accounted for in March Prel. accounts itself.
21. No Ministry / Department (except D/o 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. Under major head 8670-Cheques and Bills, if the clearance during the year is more than the outstanding balance at the end of previous year or the clearance is being booked against the already existing adverse balance, the same should be reviewed and misclassification should be rectified.
23. No booking is made under 812100122 - State Disaster Response Fund.
24. 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 2020-21.
25. In cases where funds have been closed and balances have been transferred to CFI, it should be ensured that no balance/adverse balance as per Union Government Finance Accounts.
26. 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'.
27. 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.
28. Booking under Head of account 8658.00.101.08 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. 4.6.19 of LMMH.
29. Booking under MH 8659-Suspense Account (Defence) is to be operated by M/o Defence exclusively.
30. Ministries operating Treasury Single Account System should carry out the year end clearance of the TSA Suspense Head as per the approved Accounting Procedure issued by O/o CGA.
