



“हिन्दी भाषा राष्ट्र निर्माण में सहायक है”

 राज्य सेवा ज्योति	कार्यालयरक्षालेखाप्रधाननियंत्रक (मध्यकमान), करियप्पामार्ग, लखनऊछावनी -226002 Office of the Principal Controller of Defence Accounts (Central Command) Cariappa Road, Cantt., Lucknow, Pin Code – 226002 कार्यालयदूरभाषसं०-0522-2451547 Office Phone NO. 0522-2451547	 कार्यालयफैक्ससं०-0522-2451993 Office Fax NO. 0522-2451993
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पत्र सं०: आंत०ले०प०//1263/ए०ए०सी०रिपोर्ट/2021-22

दिनांक: 07.03.2023

सेवा में,

प्रभारी अधिकारी

1° सभी स्थानीय लेखा परीक्षा अधिकारी

2° क्षेत्रीय लेखा परीक्षा अधिकारी

3° सभी सहा० स्थानीय लेखा परीक्षा अधिकारी

4° सभी लेखा अधिकारी, दुर्ग अभियंता

5° सभी सहा० लेखा अधिकारी, वी०एम०ओ०

6° सभी वेतन लेखा कार्यालय (अन्य श्रेणी)

विषय: वार्षिक लेखा परीक्षा प्रमाण पत्र: 2021-22 का तृतीय अनुवर्ती प्रतिवेदन।

संदर्भ: मुख्यालय कार्यालय का दिनांक 19.04.2022 का पत्रांक AAC/12016/ATR/AAC/Vol-XXX।

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कृपया उपर्युक्त विषयक संदर्भाधीन पत्र का अवलोकन करें एवं वर्ष 2021-22 के वार्षिक लेखा प्रमाण पत्र का तृतीय अनुवर्ती प्रतिवेदन 03/2023 को 15 मई 2023 (15.05.2023) तक मुख्यालय कार्यालय को भेजना सुनिश्चित करने को कहा गया है।

2. अतः आपसे अनुरोध है कि उक्त प्रतिवेदन के सभी अनुलग्नकों/ विवरणों में वर्ष 2021-22 के आंकड़ों की 31 मार्च 2023 तक की स्थिति दर्शाते हुये पूर्ण प्रतिवेदन डाक/ ईमेल (pcdaccialucknow.dad@gov.in) के माध्यम से 15 अप्रैल 2023 तक इस कार्यालय को भेजना सुनिश्चित करें, ताकि इस कार्यालय द्वारा संकलित प्रतिवेदन समय से मुख्यालय कार्यालय को प्रेषित किया जा सके।

3. कृपया यह भी सुनिश्चित करें कि प्रतिवेदन के सभी अनुलग्नकों/ विवरणों में कोई विसंगति ना हो और वार्षिक लेखा प्रमाण पत्र का प्रतिवेदन त्रुटि रहित होना चाहिए। आगे यह भी अनुरोध है कि सभी लंबित केसों/ मदों के यथाशीघ्र निपटान हेतु प्रयास करें तथा संबन्धित कार्यालय/ अधिकारी से संपर्क कर, विशेष प्रयास द्वारा वरीयता के आधार पर पुराने लंबित केसों/ मदों का निपटान सुनिश्चित करें।

4. एक विशेष प्रतिवेदन, जिसमें वार्षिक लेखा प्रमाण पत्र के प्रत्येक अनुलग्नकों/ विवरणों में दर्शाये गए लंबित केसों/ मदों के निपटान हेतु आपके कार्यालय द्वारा किए गए प्रयासों को दर्शाया गया हो, को भी वर्ष 2021-22 के वार्षिक लेखा प्रमाण पत्र के तृतीय अनुवर्ती प्रतिवेदन के साथ प्रेषित किया जा सकता है।

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लेखा अधिकारी (आई०ए०)

प्रतिलिपि:

प्रभारी अधिकारी  
स्वचालन कक्ष (स्थानीय)

कृपया उपरोक्त पत्र को PCDA (CC) वेबसाइट पर अपलोड करें।

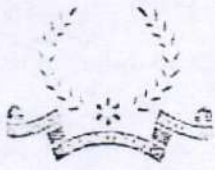
लेखा अधिकारी (आई०ए०)



"हर काम देश के नाम"

A29145AAC3

28/4/2022



# रक्षा लेखा विभाग (र.ले.वि.) मुख्यालय

इलान बटार रोड, पालम, दिल्ली छावनी-110010

DEFENCE ACCOUNTS DEPARTMENT (DAD) HEADQUARTERS

Ulan Batar Road, Palam, Delhi Cantt.- 110010

Phone: 011-25665733

Fax: 011-25674806

email: hqaudit.cgda@nic.in

## Important Circular

No. AAC/12016/ATR/AAC/Vol-XXX

Dated: 19 April 2022

To,

All PCDA's CDA's PCA Fys CIA Fys)

PCDA (CC), Lucknow

*Handwritten notes and signatures:*  
19/4/2022  
A. G. (IA)

Subject: Annual Audit Certificate for the year 2021-2022.

Ref: Para 411 to 421 of Defence Audit Code [2020 Edition] and Para 672 to 682 of O.M. Part-II Volume-I.

- ii) Our circulars dated 19.8.72, 22.6.83, 24.7.86, 30.6.87/3.7.87, 22.5.98, 23.11.98, 23.12.99.
- iii) Our circular no. AT/XII/12628/AAC/86-87 dated 18.1.88.
- iv) Our D.O. letter no. AT/XII/12016/ATR/AAC/Vol-VII dated 7.9.92.
- v) Our Most Important Circulars No. AT/XII/12016/ATR/AAC/Vol-XIII dated 30.10.2002 and 1.4.2003.
- vi) Our Most Important Circulars No. AT/XII/12016/ATR/AAC/Vol-XIV dated 25.1.2005.
- vii) Our Most Important Circulars No. AT/XII/12016/ATR/AAC/Vol-XVI dated 31.7.2006 and 14.8.2006; Most Important Circular no. AT/XII/12016/ATR/AAC/ Volume-XVII dated 13.9.2007 and important circular no. AT/XII/12016 /ATR /AAC/Vol-XXIX dated 12.04.2021

The CGDA's Annual Audit Certificate 2021-2022 is required to be finalized and rendered to the Ministry of Defence Finance). Therefore, the AAC for the year 2021-22 from all PCsDA/CsDA/CIA (Fys.) should reach this office, complete in all respects, on or before 03.07.2022 without fail. It may please be ensured that there are no discrepancies in any of the Statements/Annexures items and that the AAC is error free.

2. The Annual Audit Certificate pertaining to your organization for the year 2021-22 and the Annexure-I would be as prescribed vide this office Important circular no. AT/XII/12016/ATR/AAC/Volume-XIX dated 23.12.2011. All the other statements will continue to be rendered in the manner as was being done earlier.



3. Pr. Controllers, Controllers are requested to kindly ensure that the detailed instructions for preparation of the AAC and items to be included in various Annexures Statements in support thereof, as also the criteria for inclusion of items in Annexures I to IV thereof contained in our Circulars referred to above in addition to the relevant provisions of Defence Audit Code, O.M. Part-II, Volume-I etc., are complied with while rendering their AACs. Any incomplete item/information data included in their AAC would only result in back references, which is not desirable. Therefore, timely rendition of AAC complete in all respects must be ensured.

4. The following points are again highlighted as guidelines for Pr. Controllers, Controllers for preparation of Annual Audit Certificate of their organisation:

(a) While preparing Annexures-III and IV of the AAC, the following may please be kept in view:

(i) Irregularities which have not already been included and projected, through the MFAI reports should not be included in Annexure-III and IV to the AAC as far as possible. It is, therefore, requested that the relevant MFAI item no. and quarter/year and IAR item no. /half-year of inclusion, may please be indicated in the relevant Annexure items proposed in the Pr. Controllers/Controllers AAC.

(ii) The narration furnished in respect of Annexure III and IV of AAC should be self contained and bring out clearly the irregularity, its seriousness and implications etc. Details should also include whether the subject matter is under correspondence with HQrs office in any connection & if so the reference number and date of HQrs Office communication and present position there for may be furnished. The response of the executive on the objection raised in audit should also be furnished.

(iii) Unsettled items of Internal Audit Report are also considered for inclusion in Annexure III and IV to the AAC. The precise write up of the same with latest action taken with the executive authorities for settlement may be furnished for incorporation in AAC 2021-22.

(iv) Items which have appeared in Annexure-III and IV of CGDA's Certificate of past years but are still unsettled may also be included in AAC. This information may please be mentioned in a separate statement in the format given in our Circular No. AT/XII/12016 ATR AAC/Vol-XIII dated 30.10.2002

(b) It may kindly be ensured that the text, tenor and reservations in the AAC to be rendered by the PCsDA/CsDA are in strict conformity with the certificate rendered by the CGDA to the Ministry of Defence (Finance) and incorporated in the printed Appropriation Accounts (Defence Services) as Section-III.

(c) 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 due to its serious nature, Pr. Controllers/Controller should furnish sufficient justification for projecting such items. In this connection, a reference is also invited to Para 39 of Defence Audit Code [2020 Edition].



- (d) While including items in Annexures-I, II, III and IV of your AAC, it is observed that at times the details furnished are vague and sketchy, as a result of which we are unable to appreciate the exact irregularity involved as also its dimension and seriousness. It is, therefore, necessary that the narration furnished for these items should be self-contained and clearly bring out the irregularity, its seriousness, size, period involved, financial effect, action taken to regularize, present position etc.
- (e) The items projected for inclusion in Annexures I to IV should be included in appropriate annexures depending on the nature of irregularity involved and highlighted.
- (f) As per the existing instructions on the subject, it is necessary to ensure, as far as possible, that the correctness of the data in respect of the items included in the AAC is got accepted by the Administrative authorities before they are included in the AAC. Pr. Controllers/Controllers are, therefore, requested to clearly indicate whether this has been done.
- (g) The formats of Annexures Statements circulated vide our circular dated 30.6.1987 should be used for rendition of AAC. All columns of these formats are to be completed and no column should be left blank. In cases of "Nil" reports the same should be mentioned in clear terms as "Nil" instead of leaving the columns blank. Annexures and Statements should be typed or computer-printed and submitted on uniform size paper. No handwritten material will be accepted.
- (h) The figures/break-up details of the statistical data contained in the supporting statements should add up to the overall summarized position indicated in the Pr. Controller's/Controller's AAC. Page totals on each page of the statements may invariably be given. This should especially be got checked and reconciled before rendering the Pr. Controller's/Controller's AAC.
- (i) Instructions contained in Para 3(ii) of our circular dated 19.8.1972 referred to above may kindly be kept in view while rendering statement no. 2 regarding Stock Verification. In the reservations regarding the discrepancies in Stock taking, the Pr. Controllers/Controllers should include results of stock verification in all the Store holding Depots Establishments etc. (ASC, AOC, Medical, ESD's etc.) vide the concluding sub Para 4 of our circular *ibid*. In this connection the following is also relevant.
- The statement no. 2 regarding position of stock verification in Ordnance/Vehicle Depot etc during the year should not be nil. If there is no Depot in the audit jurisdiction of the particular PCDA/CDA, it should be indicated so. PCsDA/CsDA should look into this point carefully before rendering AAC.
- (j) While furnishing the details of outstanding claims against carrying agencies in the statement 7-A, break-up details of these claims against Railways, Shipping companies, Airways etc., should also be given.
- (k) 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, and level at which the matter was taken up and the details of follow-up reminders should also be indicated in the note along with the response of the executive authorities.



(l) As the Annual Audit Certificate 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.

(m) All the Annexures/Statements in support of the AAC 2021-22 showing the position as on 30.6.2021 may please be sent in duplicate, complete in all respects, along with the AAC.

5. Attention is invited to our Most Important Circular No. AT/XII/12016/ATR/AAC/Vol-XIII dated 30<sup>th</sup> October' 2002 wherein it was emphasized to include the outstanding position of advances against PSUs and Private Parties in the Appropriation Accounts in the prescribed format as given in the above mentioned letter. While rendering the AAC for the year 2021-22 this may please be kept in view.

The year-wise and contract-wise break-up of the outstanding amount separately for PSUs and Private Parties may also be provided, thoroughly checked and totaled. This should exactly tally with the 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 Parties should also be given on the top sheet showing the oldest date.

The details of the Outstanding Advances against PSUs and Private Parties for more than five years is also required to be rendered separately on the same format. All the above information/statement should have a proper heading and presentation, which is clear and un-ambiguous.

6. Attention is also invited to this office Most Important Circular no. AT/XII/12016/ATR/AAC/Vol-XIII dated 1.4.2003, in which it was emphasized that no amendment/correction at the belated stage be made by the PCDA/CDA. The figures and facts submitted in the Annual Audit Certificate must be thoroughly checked/rechecked before submission of the AAC.

7. Attention is also invited to our Most Important Circular No. AT/XII/12016/ATR/AAC/Vol-XIV dated 25.1.2005 wherein it was requested 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.

8. There will be no change in furnishing of the information through the existing statements 4-ABC & 16-ABC and Specification Certificates of Quality (SCsQ) which are to be submitted as hitherto fore. All the items reflected in statements 4-C, 16-C and SCsQ, may be furnished in the Performa prescribed separately, with the AAC for the year 2012-2013.

9. Please refer to this office Most Important Circular No. AT/XII/12016/ATR/AAC/Volume-XVII dated 13.9.2007 wherein it was stressed that the factual position of the statements nos. 3 (Non-linking of Vouchers with Consignor's Issue Vouchers), 4-ABC & 16-ABC (Non-verification of credit of Stores in Consignee's Ledger) and 6-A (Outstanding Rent and Allied Charges) may be furnished after re-checking. There should be no difference in the figures reported in the statement no. 6-A and Statement "F" Para 15 of Annual Review of Works Expenditure.



10. Each PCsDA/CsDA is requested to submit the details of the Outstanding Defence dues from Foreign Governments on account of Casual Services rendered on payment upto 31<sup>st</sup> March' 2022 and outstanding as on 30<sup>th</sup> June' 2022, if any, separately country-wise and item-wise, for inclusion in the CGDA's Annual Audit Certificate for the year 2021-22 in the following format

Sl. No.	Particulars	Total amount for the claims preferred upto 31 <sup>st</sup> March' 2022 and outstanding as on 30 <sup>th</sup> June' 2022 (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.

11. The consolidated position of the non-verification of credits and non-linking of invoices into Consignees' Ledger furnished by Pr. Controllers/Controllers in their statement 4 and 16 are included in the relevant reservation of CGDA's Annual Audit Certificate. Pr. Controllers/Controllers are, therefore, requested to furnish the details of these cases {Statement no. 4-ABC (Indigenous Stores) and statement no. 16-ABC (Foreign Stores) "Non-verification of Credits in Consignee's Ledger} in the following manner:

- (i) Statements no. 4-A and 16-A i.e., Indigenous Stores and Foreign Stores respectively. -- Number of vouchers (Vouchers having value less than 5000/-)
- (ii) Statements no. 4-B and 16-B i.e., Indigenous Stores and Foreign Stores respectively. --- amounts of each voucher (Vouchers having value of Rs. 5000/- and above but less than or equal to Rs. 15,000/- in each case) therein (in Rupees) and grand total.
- (iii) Statements no. 4-C and 16-C i.e., Indigenous Stores and Foreign Stores respectively. -- Number of vouchers and amounts of each voucher (Vouchers having value of Rs. 15,000/- and above in each case) therein (in Rupees) and grand total.



12. For Pr. Controller of Accounts (Fys.) Kolkata only

(a) In case of losses relating to Ordnance Factories, the number of cases and amount of losses exceeding the authorized percentage of rejections in production are to be included in the respective reservations of the CGDA's Certificate {Para (i) to Annexure-VII of the CGDA's Annual Audit Certificate refers}. You are, therefore, requested to furnish similar information in your AAC. The details of such cases included in statement no. 7 may therefore please be furnished separately.

(b) Similarly, the amount kept out of reckoning of the Cost of Production (COP) in the consolidated final accounts of Ordnance Factory, being abnormal losses, which occurred during manufacture, should also be mentioned in the Pr. C of A. /Fys. AAC. In case, the amount intimated by your office in the AAC is provisional, pending finalisation of Annual Accounts, this fact should also be prominently indicated in the AAC; the final figures when received should be intimated separately without delay, positively by Fax/Speed Post but not later than 10<sup>th</sup> of July' 2022 to avoid any amendments in the CGDA's Certificate at later stage.

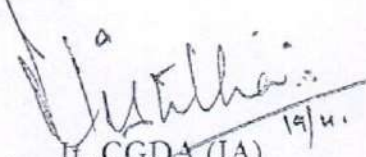
13. In regard to the follow-up progress reports showing the position as on 30.9.2022, 31.12.2022 and 31.3.2023, the same may please be submitted complete in all respects in single copy together with a comparative statement showing the position as on 30.6.2022 and that of subsequent quarters as per the time schedule prescribed in Para 421 of Defence Audit Code [2020 Edition].

14. Of late it has been observed that the amendments/corrections in Statements/Annexures are sent to this HQrs. office for incorporation at a last stage. All the amendments/corrections, if any, may kindly be forwarded to this office in time, to avoid any amendment in the CGDA's Annual Audit Certificate at last stage. It has also been observed that the amendment(s)/correction(s) suggested by the PCsDA/CsDA are forwarded to this office only, without endorsing a copy to the Director of Audit, Defence Services. Each correction/amendment may be sent to this office with copy endorsed to Director of Audit, Defence Service.

15. The reply to HQrs. letters/speed-post/fax sending clarification/correction/observation of any point/statement etc., should kindly be sent immediately both by return fax and by Speed-post. This may kindly be noted for strict compliance.

16. A special report may please be rendered along with your Annual Audit Certificate for the year 2021-2022, showing the action taken by your office in the last one year for reductions in the outstanding reflected in the AAC for the year 2020-2021)

17. Please acknowledge receipt.

  
J. CGDA (IA) 19/4.