



कार्यालय, रक्षा लेखा नियंत्रक, नं. 1, स्टाफ रोड,

सिकंदराबाद -500 009

OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS

No.1, STAFF ROAD, SECUNDERABAD-500009

दूरभाष/TELE: 040-27843385

फैक्स/FAX:040-27817275

Email : cda-secd@nic.in

ii) secd-acsn-cda@nic.in



No. A/II/13004/Compiled Actuals

Dt. 12.12.2022

सेवा में / To,

प्रभारी अधिकारी / Officers in Charge,

01. वे. ले. का) अ. श्रे (ई. एम. ई/PAO(ORs) EME, Secbad
02. वे. ले. का) अ. श्रे (ए ओ सि/PAO(ORs) AOC, Secbad
03. क्षेत्रीय लेखा कार्यालय)थलसेना(/AAO (Army), Visakhapatnam
04. सभि उप-कार्यालय / All Sub Offices,
सिकंदराबाद, विशाखापट्टनम, सुर्यलंका और एडिदुमलारम / Secunderabad /Visakhapatnam/
Suryalanka and Eddumailaram
05. सभि अनुभाग / All Sections
मुख्य कार्यालय / Main Office
स्थानीय / Local

Sub: Monthly Certificate on Review of Sectional Compilation – Reg.

Ref: This Section Letter No. A/II/13004/Compiled Actuals dated : 08.07.2022.


Please refer to the letter cited above, wherein it has been requested to render the Monthly Certificate on Review of Sectional Compilations as per Para-289 of OM Part-II. However, the same has not been adhered by many offices. The details of the same is enclosed herewith as Annexure-A. Some of the offices/sections are rendering the report on repeated reminders. This has been viewed seriously by the Competent Authority. Owing to the delay of the your section/office, this office is unable to submit the consolidated report on the above subject to HQrs Office within the stipulated time, resulting to adverse comments by the HQrs Office.

2. HQrs office vide their letter No.A/I/13311/15/PM/2022, dt.25-11-2022 has directed that Sectional Compilations during 2022-23 may be reviewed on regular basis and any discrepancy/misclassification must be rectified before the closure of Financial Year. **HQrs office has also directed that JEs may be proposed only in the cases with extreme necessity along with action taken against the officials responsible for not taking suitable action during the FY.**

3. In this regard, a check list has been circulated by the HQrs Office vide their letter No.A/I/13640/Rev.of Sec.Comp./22-23/Vol.II, dt.09-12-2022 which is enclosed herewith for information and also requested that Sections Compilations may be reviewed keeping view the points mentioned in the said check list along with other guidelines issued from time to time and laid down in the prescribed manuals.

4. It is, therefore, once again reiterated that the above report may be rendered in soft copy to Accounts Section e-mail secd-acsn-cda@nic.in strictly by 3rd of every month without fail, duly reviewing the Compilations as per the check list enclosed with this letter, and the reasons for the delay in rendering the report well within the time may also be elucidated. Failing which, matter will be taken up with the Competent Authority for taking appropriate action against the concerned officer/staff.

GO(A/Cs) has seen.


(सीएच. वी. रमणामूर्ती / CH. V. RAMANA MURTHY)
लेखा अधिकारी (लेखा) / Accounts Officer (A/Cs)

LIST OF OFFICES UNDER CDA SEC'BAD

S.No	Name of office Jul	Aug-22	Sep-22	Oct-22
1	PAO AOC	Recvd	Recvd	Recvd
2	PAO EME	NR	NR	NR
3	R&D RCI	NR	NR	NR
4	GE Golkonda	NR	NR	NR
5	AGE Eddmlm.	NR	NR	NR
6	GE R&D Kbg	NR	NR	NR
7	GE South R	NR	NR	NR
8	AGE MC EME R	NR	Recvd	NR Annex NA
9	GE Utly	NR	NR	NR
10	GE North R	R	NR	NR
11	AGE R&D NSTL	NR	NR	NR
12	AAO (Army) R	Recd	Recd	Recd
13	AO DGNP	NR	NR	NR
14	AO GE UT I**	NR	NR	NR
15	AO GE UT II	NR	NR	NR
16	AO GE ND	NR	NR	NR
17	AO GE NB	NR	NR	NR
18	AGE(I) CG	NR	NR	NR
19	AO GE Klga	NR	NR	NR
20	AO GE P VIZAG	NR	NR	Recd
21	AO GE AFA Dndgl.	NR	Recvd	Recd
22	AO AF Hkmt.	NR	NR	NR
23	AAO AGE Slanka	NR	NR	NR
MAIN OFFICE SECTIONS				
24	AN PAY	Recvd	Recvd	
25	PAY GROUPS	NR	NR	NR
26	MEDICAL SN	NR	NR	NR
27	T SN	NR	NR	NR
28	STORES SN	Recvd	Recvd	Recvd
29	M SN	NR	NR	NR
30	ECHS SN	Recvd	Recvd	Recvd
31	D SN	NR	Recvd	NR
32	E SN	Recd	Recd	Recd
33	CPO	Recd	Recvd	Recd
34	PAY TECH *			
35	NPS/Fund Cell	NR	Recvd	NR
DEO SEC'BAD B		NR	NR	NR



“ हर काम देश के नाम ”

कार्यालय रखा लेखा महानियंत्रक
उलान बटार रोड, पालम, दिल्ली छावनी- 11001

Controller General of Defence Accounts
Ulan Batar Road, Palam, Delhi Cantt.- 110010



Phone: 01125665548

Fax: 01125674786

email: hqaccounts.cgda@gov.in

A/I/13640/Rev.of Sec.Comp./22-23/Vol.II

Date:09.12.2022

To

All PCsDA/ CsDA
PCA (Fys) Kolkata
AN-VI (Local)
ZO (PD) Chennai
AO (DAD), MoD (Civil)

Subject:- Monthly Certificate on Review of Sectional Compilation- regarding.

Reference:- HQrs office letter No.A/I/13640/Rev of Sec. Comp./22-23/Vol.II dated 17/10/2022

HQrs office letter No.A/I/13640/Rev of Sec Comp dt 23/11/2016.

HQrs office letter No.A/I/13640/Rev of Sec Comp dt. 17/06/2016.

HQrs office letter No.A/I/13640/Rev.of Sectional Compilation dt. 01/09/2015

HQrs office letter No. A/I/13640/Rev. of Sectional Compilation dt.04/02/2015

The above mentioned reference letter on the captioned subject may kindly be referred to.

2. During the recent reviews of monthly certificate on Sectional Compilation received from PCsDA/ CsDA offices, it was observed that although the monthly reports are being sent by Controller offices, some of the Controller offices are not adhering strictly the instructions contained in Para-289 of O.M Part-II on “Review of Sectional Compilation”. Accordingly, a need was felt to prepare a check-list for the Controller offices, based on the discrepancies raised by Audit / CGA from time to time. The Check-list is enclosed. It is requested that Sectional Compilations be reviewed keeping in view the points mentioned in the check-list along with other guidelines issued from time to time and laid down in the prescribed manuals.
3. This issues with the approval of Jt.CGDA (Accounts).

Sr.AO (Accounts-I)

2

Check-list for PCsDA/CsDA on Review of Sectional Compilation

- i. No amount appears under a fictitious code head i.e. Non operative code head or which has been deleted from the financial accounts during the course of the year.
- ii. No minus figure ordinarily appears under a head other than a deduct head or a plus figure under a deduct head.
- iii. The Defence Exchange account heads both for original and responding items, allotted to a Controller; do not appear in his own compilations.
- iv. No fresh receipts are compiled under the heads like "Defence saving provident fund" (Code Head 0/015/03) etc.
- v. No amount appears as "Charges" under the head "National Defence Funds Suspense" (Code head 0/020/92).
- vi. The heads under "Section" M- Remittances normally close monthly with "Nil" balances.
- vii. The balances under the Defence Account heads, as also the heads for Deposits, Advances and Suspense Accounts are reduced to the absolute minimum.
- viii. The "Transfer between Offices of the MES" Code Head (0/022/10) is closed with the Nil balance.
- ix. As far as possible, Main Head & Sub Head G. MES Advance (Code Head No. 510/00) closes with a Nil balance.
- x. No amounts on account of pre-partition charges are compiled under Major Head 4076- Defence Capital Outlay
- xi. 'Nil' figures appear in the compilation of the Controller of Defence Accounts (Army) Meerut for March Supplementary under the following heads:
 - (i) Indian Military Services Family Pension Fund (Transferred) (Code Head 020/93).
 - (ii) Indian Military Widows and Orphans Fund (Transferred) (Code Head 020/94).
- xii. The entire charges complied by Regional CDA etc. to the Head "Advances -Pay Accounts Offices" (Code Head-018/65) during the course of a year, should be transferred by HQrs EDP Centre through Systems as prescribed in Appendix 4 of Defence Accounts Code to the books of CDA Concerned (as the case may be) in March Supplementary Accounts.

- 12
- xiii. No bookings to be made to conversion codes 005/00, 006/00, 006/01, 006/02, 007/00 & 011/00 by Office of PCsDA / CsDA.
 - xiv. Compilation under 015/60 (+) Ch should be in multiples of Rs.15000/-
 - xv. System check to ensure that GST @2% is deducted when the amount booked under Budget Head is more than 2.5 lakhs or the amount as specified by Govt. of India time to time.
 - xvi. Ensure each employee contribution under NPS heads (Code 016/04) @ 10% is having corresponding Govt. contribution under relevant NPS head (016/05) @ 14% and ensure nil balance at the end financial year under these two heads.
 - xvii. Ensure that there should be no fresh credit (receipt) booking under code head 016/02(Rt) and 016/03(Rt).
 - xviii. Ensure that Health & Education Cess is levied @ 4% of Income Tax (including surcharge) under code heads 003/11, 097/12 and 098/36.
 - xix. Ensure that no booking under charge side of Motor Conveyance Adv and Other Motor conveyance Adv code heads 012/12, 012/22, 095/85 098/85 and 012/13, 012/23, 095/89, 098/94 etc.
 - xx. Code heads to be operated specially on the charge / receipt sides, not to be operated otherwise eg., 020/80 only on charge side and 020/81, 020/91 on receipt side.
 - xxi. Code head operative only on receipt side should not be operated on change side and vice-versa in punching medium
 - xxii. Category Code 28 is to be prefixd to 021/00 in respect of transaction taking place in Public Sector Banks.
 - xxiii. Ensure that the head of account operative exclusively by certain specified Controllers do not appear in the compilation of other Controllers.
 - xxiv. Ensure that clearances from suspense (020/61) is to be done by plus or minus from this same entry and not by contra entry.
 - xxv. System will point out the Imprest accounts not compiled during the month.
 - xxvi. No expenditure is made under Major Heads 2552, 4552 and 6552 (Except Ministry of Development of North Eastern Region).

- xxvii. All transactions are booked as Revenue Expenditure (Charged) only under Major Heads '2048-Appropriation for reduction or avoidance of debt' and '2049 – Interest payments'.
- xxviii. No progressive positive booking should be made under deduct minor heads from 901 to 913 (Deduct Heads).
- xxix. All residual transactions reported by RBI should also be included in March (Prelim.) accounts itself.
- xxx. All receipts realized / became due through book adjustments or otherwise on or before 31st March, but yet to be accounted for should be incorporated in the same financial year.
- xxxi. All minus transactions other than those which are authorized should be reviewed to ensure that there is no misclassification.
- xxxii. Any misclassification noticed during reconciliation process should be rectified before submission of Sy-l Accounts.
- xxxiii. No balance should remain under the Major Head 8000 – Contingency Fund at the end of the financial year.
- xxxiv. 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.
- xxxv. All annual payments like interest on CGEGIS, Insurance amount etc. should be accounted for in March Prel. Accounts itself.
- xxxvi. 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 through TE.
- xxxvii. Negative compilation under Unclaimed Fund code heads should be reviewed before closing of March Final Accounts.
- xxxviii. Ensure that there should be no compilation under IOFWP Fund code head 015/11 as this code head has been discontinued.
- xxxix. Bookings under 003/07, 003/08 (Rt), 004/21 & 004/26 (Ch) to be critically examined.
- xl. Prefixing of category codes which are either not existing or meant for other heads to be avoided.

- 5
- xli. Amount booked to codes 020/55; 020/62 ; 020/63 to be supported with collateral evidence.
 - xlii. Amounts booked to 021/71 (write off from balance heads) to be critically examined.
 - xliii. PAOs to ensure that section codes are prefixed only in respect of 022/15 and 018/65.
 - xliv. For operation of 00/020/72 with Category prefix 26, DID Schedules to be invariably called for even without waiting for Annual Consolidated Abstract of Progress Register.