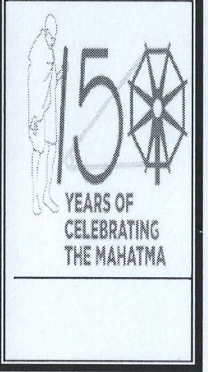


भारत सरकार / Govt of India  
रक्षा मंत्रालय / Min of Defence  
रक्षा लेखा नियंत्रक, नं.1, स्टाफ रोड, सिकंदराबाद 009 -  
**Controller of Defence Accounts**  
**No.1, Staff Road, Secunderabad - 09**  
( ई-मेल/email: [secd-acsn-cda@nic.in](mailto:secd-acsn-cda@nic.in) )  
( वेब सयट /website : [cdasecbad.ap.nic.in](http://cdasecbad.ap.nic.in) )  
दूरभाष/Tel: 040-27843385/Ext-213 फैक्स/Fax: 040-27810499



सं./No. A/III/13016/MER Corr./VOI.I

दिनांक/dt. 3<sup>rd</sup> February, 2023.

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 एदुमलारम / Secunderabad /Visakhapatnam/  
Suryalanka and Eddumailaram
05. सभि अनुभाग / All Sections  
मुख्य कार्यालय / Main Office  
स्थानीय / Local


विषय /Sub : Review of expenditure booked under RD&R Heads upto December, 2022 – regarding.

संदर्भ / Ref : HQrs Lr No. A/I/11336/Obs/2021-22/E-526, Dated 03.03.2023.

\*\*\*\*\*


A copy of HQrs letter referred above on the subject is enclosed for information and strict compliance.

संलग्न / Encl: ऊपरोक्त अनुसार /as above

  
(CH.V.RAMANA MURTHY)  
Accounts Officer (A/Cs)

प्रतिलिपि /Copy to:-  
AO i/c, IT Section,  
LOCAL

- with a request to upload this letter in CDA's website.

  
(CH.V.RAMANA MURTHY)  
Accounts Officer (A/Cs)





Phone: 01125665548

“ हर काम देश के नाम ”  
कार्यालय रक्षा लेखा महानियंत्रक  
उलान बटार रोड, पालम, दिल्ली छावनी- 110010  
Controller General of Defence Accounts  
Ulan Batar Road, Palam, Delhi Cantt.- 110010

Fax: 01125674786

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आज़ादी का  
अमृत महोत्सव

email: hqaccounts.cgda@gov.in

**A/I/11336/Obs/2021-22/E-526**

**Date:-03.02.2023**

To

All PCsDA / CsDA  
PCA (Fys) Kolkata  
AO DAD (Civil) N.D

3/2/23  
AO

**Subject:-Review of expenditure booked under RD&R Heads upto December-22-regarding.**

**Reference:-CGDA Letter Nos. A/I/11336/Obs/2021-22 dated 17/11/2022 & 10/10/2022.**

The above cited communications may kindly be referred to.

2. In this connection, it is stated that during the process of review of expenditure compiled under the RD&R Heads upto the month of December,2022 it is observed that few head of accounts reflects erroneous bookings which needs rectification. It is requested to review these bookings immediately and confirm correctness of the same. In case, the said bookings are found to be erroneous, the same may be rectified on urgent basis during the current month's account positively under intimation to this HQrs Office so as to avoid any criticism from Audit Authorities.

3 Further, a comprehensive check-list on review of sectional compilation circulated to all PCsDA/ CsDA by HQrs office vide letter No. A/I/13640/Rev.of Sec.Comp./22-23/Vol.II dated 09/12/2022 may scrupulously be followed while furnishing the certificate on review of Sectional Compilation.

4 The discrepancies observed against respective Controller offices are tabulated as under:-

Sr No.	Nature of Observations	Code Heads	Name of PCDA/ CDA	Amount
1	For booking of NPS subscription (Credit) and subsequent transfer to NSDL (minus credit) the	016/04 ✓ 016/05 ✓	All PCsDA/ CsDA/	Rs. 23,84,46,891.53 (Cr) Rs. 54,42,92,828.03 (Cr)



	same head of account 0071.01.500.00.00.00 is to be operated and balance under this head should be nil.	096.76 (Rt) 096.77 (Rt)	AO DAD (Civil) N.D	Rs. 46,04,754.00 (Cr) Rs. 64,24,617.00 (Cr)
2	As per extant orders, bookings under Code heads 016/02 and 016/03 had been stopped after introduction of new code heads viz. 016/04 & 016/05. Despite this, it is seen from the RD&R Compilation for December-22 that bookings are still appearing under the code head. Please elucidate and take remedial action immediately.	016/02 (Rt)	PCDA (N) Mumbai	Rs 1,342/-
3.	As per extant orders, bookings under Code heads 003/09 and 003/10 had been abolished after introduction of new code heads viz. 003/11. Despite this, it is seen from the RD&R Compilation for December-22 that bookings are still appearing under these code heads. Please elucidate and take remedial action immediately.	003/09 (RT)  003/10 (RT)	PCDA Bangalore PCDA (WC) CHD PCDA (CC) Lucknow PCDA (BR) N.D  PCDA (WC) Chd. PCDA (BR) N.D	Rs.1,000/- Rs.3,420/- Rs. 944/- Rs. 39/-  Rs.3,020/- Rs. 2/-
4.	In our earlier letters mentioned above, it was clearly intimated that as per instructions issued by CGA from time to time, expenditure under MH-8011- Insurance Fund should be in the multiple of Rs.15000/30000/60000/120000. Despite the facts stated above, the progressive amount booked for expenditure under Code Head 015/60 (Insurance Fund) is not at par with these guidelines issued. It is evident that while getting the information on rectification action by some Controller offices, it is observed that rectification is being done under the code head	015/60 (Ch)	All PCsDA/ CsDA/ AO DAD (Civil) N.D	



	09/015/60. However, the amount appearing under the code head 00/015/60 still not in conformity as per the instructions issued. Reasons for not taking remedial measures as a whole under the head of account may be apprised to this office.		
5.	All minus transactions other than authorized should be reviewed to ensure that there is no misclassification.		All PCsDA/ CsDA AO DAD (Civil) N.D

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

*msbt*  
**Sr. AO (Accounts)**