



भारत 2023 INDIA
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ONE EARTH • ONE FAMILY • ONE FUTURE

कार्यालय, रक्षा लेखा नियंत्रक, नं. 1, स्टाफ रोड, सिकंदराबाद - 09.
OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS
NO.1, STAFF ROAD, SECUNDERABAD - 500 009



दूरभाष/PHONE: 040-27843385 फैक्स/FAX:040-27817275
Email id :cda-secd@nic.in ii) secd-acsn-cda@nic.in

सं./No. A/II/13027/ROB/Corr/Vol-I

दिनांक/Dt. 29th February, 2024.

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. सभी उप-कार्यालय / All Sub Offices,
सिकंदराबाद, विशाखापट्टनम, सुर्यलंका और एडिद्वारम / Secunderabad /Visakhapatnam/ Suryalanka
05. सभी अनुभाग / All Sections
मुख्य कार्यालय / Main Office
स्थानीय / Local

विषय /Sub : Annual Closing of Accounts for the year 2023-2024.

संदर्भ / Ref : O/o the CGDA letter No. A/II/13311/ACA/2023-2024 dated 26.2.2024

A copy of HQrs letter referred above on the subject is enclosed for information duly indicating the closing dates of March (Preliminary) 2024, March (Supplementary-I) (March Final) accounts and closing dates for submission of the documents as mentioned Hqr. letter referred above for information and strict compliance please.

It may be ensured that no rectification/adjustments are proposed after closing of March (Supplementary-I) Account. However, in exceptional and unavoidable cases, where rectification/adjustments are necessary, Journal Entries are to be forwarded with due explanation and approval of the CDA. Detailed instructions are available at Annexure-A to this letter.

Hqr. Office vide their letter No.A/I/13640/Rev.of Sec.Com/22-23/Vol-II dated 09/12/2022 has also issued detailed instruction regarding the scrutiny of sectional compilation may be reviewed on regular basis and any discrepancy/misclassification must be rectified before the close of the FY and 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.

The contents of the circular may be got noted by all concerned and kept on record.

Go (A/Cs) has seen.
Please acknowledge the receipt.

संलग्न / Encl: ऊपरोक्त अनुसार /as above

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

प्रतिलिपि/Copy to:-

✓ SAO i/c, IT Section, LOCAL - with a request to upload this letter in CDA's website.

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



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



No A/I/13311/ACA/2023-2024

Dated: - 23-02-2024

To

1. All Pr. Controllers/ Controllers
2. NADFM, Pune
3. Director, RTCs
4. Zonal Office (DPD), Chennai,
5. AO (DAD), Ministry of Defence (Civil)
6. All DAD Cells
7. All EDP/DDP Centres

SUBJECT:-ANNUAL CLOSING OF ACCOUNTS FOR THE YEAR 2023-2024.

As per guidelines issued by the CGA, Ministry of Finance (Department of Expenditure) vide their OM Letter No. P-23001/1/2021-DAMA-CGAE-15742/612 dated 21.02.2024 the closing date of Accounts for the financial year 2023-24 is 31st March, 2024. The following dates have been fixed for the submission of accounts of financial year 2023-24.

Month's Accounts	Date by which daily Punching Medium Data should be incorporated in the Compilation System of CGDA, IT&S Wing, Ulan Batar Road, Palam, Delhi Cantt-10 by EDP/DDP Centres.	Date of closing of accounts by the CGDA IT&S Wing, Ulan Batar Road, Palam, Delhi Cantt-10.
March (Preliminary)'2024	08.04.2024	10.04.2024
March (Supplementary -I) (March Final)	29.04.2024	01.05.2024

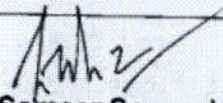
2. The closing dates for submission of the following documents is listed against each in the under-mentioned table:

Sl No.	Item of work	Due date
1	Submission of proposal for adjustment on proforma basis outside the books of RBI	10.05.2024
2	Last date for submission of Journal Entries	07.06.2024

lc

Copy forwarded to:

1.	The High Commission for India in UK Accounts Department, India House, Aldwych, London WC	a.) For ensuring that monthly remittances and classified Receipts and Disbursements Accounts for the year 2023-2024 to reach to Pr. CDA, New Delhi by 08.04.2024. b.) Receipt of this communication may please be acknowledged.	
2	Ministry of Defence (Fin/Bud-I & II). (Fin/MO)/DFAs.	Necessary instructions may please be issued to all units/formations that vouchers/cash accounts for all inter-departmental transactions, which are settled through RBI/adjustments and compiled by the PCsDA/CsDA concerned, are finalized well in time before 31.03.2024 and sent to the concerned PCsDA/CsDA immediately so that the same are accounted for within the current financial year. Instructions may also be issued to the units/formations that Vouchers/Cash Accounts may be forwarded to the concerned PCsDA/CsDA/Sub-Office through courier if any delay is anticipated. The Cash in Hand/Bank which remains unutilized has to be deposited through MRO by the Imprest holders by 31-03- 2024 positively.	
3	Dte General of Financial Planning, GS Branch, Integrated HQrs of Min. of Def (Army), SenaBhawan, New Delhi-110011		
4	Dte of Naval Plans Integrated HQrs of Min of Def (Navy), South Block, New Delhi-110011		
5	Dte of Financial Planning, Integrated HQrs of Min of Def (AF), Vayu Bhawan, New Delhi-110106		
6	DOO (C&S), 10-A,S.K.Bose Road, Kolkata-700001		
7	Dte of Budget, Finance and Accounts "A' Block, DRDO Bhawan, HQrs DRDO, New Delhi-110105		
8	HQrs IDS, Kashmir House, New Delhi-110011		
9	Dte. Gen. of Audit (Defence Services), 7 th Floor, A- Block, Defence Officers Complex, Africa Avenue New Delhi-110023		
10	DDG (Budget), DGQA,'G' Block, New Delhi-110011		
11	ADG (A), Dte Gen of NCC, West Block-V, R.K. Puram, New Delhi-110066		
12	Dte. Gen. Coast Guard HQrs, National Stadium Complex, New Delhi-01		
13	DGBR, Ring Road, Naraina, Delhi Cantt-110010		
14	Audit Section GP-III (Local).		
15	All Groups in Accounts and Budget Section (Local)		
16	Master File.		
17	SPS to CGDA		
18	SPS to Addl. CGDA		
19	PA's to all Jt. CGDA in HQrs Office		
20	EDP Section (Local).		For information and request to upload on the website please


(Sameer Saxena)
SAO (Accounts)

- (vi) There are no adverse balances in compilation specifically under Major Heads 7610, 8444, 8551, 8670, and 8782.
- (vii) It may be ensured that all Annual Adjustments on account of Interest on Provident Fund have been carried out.
- (viii) The Punching Media for Capital and Revenue sections must be prepared separately. Also single PM for each transaction should be prepared.
- (ix) PMs related to Pay & Allowances should not be clubbed with PMs for non-Pay & Allowances transactions .
- (x) Service wise separate PMs should be prepared.
- (xi) Bulk uploading of PMs should be avoided for the following reasons:
 - a) Probability of misclassification.
 - b) Due to non-availability of budget in one head, system may disallow whole PM, despite budget availability in other code heads.

5. As the end of the financial year approaches, all efforts must be made to ensure that expenditure remains within the allocated budget/ BE/RE/MA as the case may be. Towards this end, PCsDA/CsDA are requested to ensure the following:-

- a) For LCH where bills are pre-audited, payments must be made after checking funds availability against unit level allotment. But at the same time ensuring the allotment is within the minor head/ sub head budget figure available on NCS. || *
- b) For CCH where bills are pre-audited, payments must be made after checking funds availability certified by the budget holder against the minor Head/ sub head budget figure available on NCS.
- c) For LCH where funds are released by PCDA/CDA through cash requisitions, allotment must be checked against Unit and also against minor head/ sub head balance budget on NCS .
- d) For S&S Imprest accounts for ASC/Op Works, funds must be released against unit allotments. Where such allotments are exhausted, funds may be released only upon the Imprest Holder's certificate that funds to cover the imprest amount has been sought from concerned budget holder.
- e) For AOs GE where SBI CMP is in operation, payment must be authorized only against available funds in the unit allotment or as a provisional payment duly approved by the competent authority. AOsGE must further ensure that payments are not processed where the relevant minor head in NCS is showing inadequate balance. Such cases must be invariably reported to the concerned PCDA/CDA for a decision. || *
- f) For other cases of Cash Assignment, it must be ensured that the CA amount is vetted against the funds availability under relevant budget heads.
- g) Suitable instructions may be issued to CA/ Imprest/ S&S Imprest holders for timely rendition of the accounts/vouchers to enable PCDA/CDA office to book the same within the closing date of March (Pre), 2023-24.

PCDA/CDA must ensure that all vouchers of Class 1, 4, 5, 6 and 9 are compiled within March-Pre Accounts. Any Journal Entry proposed for booking expenditure of

- c) There should normally be no minus transactions except under suspense heads during the year. If there are any, full reasons thereof may please be indicated in the "Action taken Note" in the AROB.
- d) It may please be ensured that proper records of outstanding balances reflected in the Annual Review of Balances are kept in the relevant ledgers/prescribed registers and the balances reflected in the Annual Review of Balances agree with those of ledgers/prescribed registers. In this connection HQrs. office circular No. A/I/12273/ROB/Gen/2007-08 dated 05-11-2009 (Circular No.44 of 11/2009) may please be referred to.

7. All out efforts must be made to ensure that all the required rectifications/ adjustments are carried before closing of the March Final Accounts. After closing March (Supplementary-I) Accounts, 2024 if rectifications/adjustments are still necessary, the same will be carried out through JE with the approval of CGA, Ministry of Finance (Department of Expenditure)/CGDA in exceptional cases subject to the following:-

- (i) A Punching Medium for Journal Entry is initiated for rectification of a misclassification/readjustment, and sent to HQrs Office latest by 07.06.2024.
- (ii) Reasons for not detecting the error earlier during monthly review and within the Supplementary accounts shall be adequately explained with the recommendations of the PCDA/CDA.
- (iii) While forwarding the proposals for Journal Entry, it will be ensured that the PM is complete in all respects viz. CDA Code, Section Code, Month, Voucher No. etc.
- (iv) Separate PMs may be prepared for the transactions pertaining to Revenue and Capital Heads.
- (v) Single PM should be prepared for each transactions. Transactions should not be clubbed.

Note 1 :-The adjustments through Journal Entries (JEs) in respect of very important unavoidable transactions and of large magnitude say Rs. One Crore and above will be forwarded to the HQrs Office under the personal orders of the PCDA/CDA/ Head Office so as to reach this office on or before 07.06.2024 for obtaining the orders of CGDA. A Consolidated Punching Medium for all proposals of rectifications through Journal Entries for the organization as a whole under the orders of PCDA/CDA with reasons for non-booking in the March (Prelim.) and March (Sy-I) will be prepared and original copy of the Punching Media forwarded so as to reach the HQrs Office through E-mail in Excel format in original by name to **Smt. Maulishree Pande, IDAS, Jt.CGDA (A/Cs)** duly approved by PCsDA/CsDA. **Proposals received after 07.06.2024 would not be accepted.**

8. It has been seen that there have been repeated instances of expenditure being in excess over the allocated budgetary provisions. It has been observed by DGADS as a violation of the fundamental principles of GFR 2017/FR. In view of the same, it must be ensured that in no case the expenditure exceeds the budgetary allocation in any code head.

9. It has been our experience in the past that such proposals were sent to HQrs Office very late (without indicating Controller's approval). The main reason for delay in sending proposal of corrections through Journal Entries generally attributed to postal delays. In fact the proposals were dispatched on the last date prescribed for rendition of data or thereafter. Therefore, the Punching Media/other documents should be sent through Speed Post & e-mailed at

Instructions for IT &S Wing, CGDA, Ulan Batar Road, Palam, Delhi Cantt-10.

It will be ensured by the Controllers' offices that no Punching Medium will be accepted after 08.04.2024 in normal course. PM for corrections will be accepted on NCS portal only with the prior approval of PCsDA/CsDA concerned. In this way, the accounts will be finally closed on 29.04.2024. After 29.04.2024, PM will be accepted on NCS portal only on prior approval of Jt. CGDA(A&B).

2. It is requested that the dates for closing of compilations for March (Prelim.) and (Supplementary-I),2024 for the Controllers' offices may be intimated within their jurisdiction at their end.
3. While finalizing compilation for March (Prelim.), it may be ensured that all **central transfers** in respect of Fund heads, Advances-Pay Accounts Offices etc. centrally done by EDP Centre of HQrs Office, as per extant orders, are invariably affected in this Accounts. The balances compiled under Cat. Prefix "77" representing readjustment/rectification of error of past years will, however, be allowed to stand in the compilation, unless otherwise advised.
4. The DDP/EDP Centre should ensure that Punching Media received from each PCDA/CDA are numbered serially and there is no break in the continuity of serial number and printed compilation is generated in the normal manner as for other months.EDP/DDP Centre should be advised to make special arrangements so that PM data is punched on a daily basis and uploaded daily in the Compilation System. DDP/EDP/Computer Centre of CGDA Computer Centre, Delhi Cantt may ensure watching last voucher certificates to ensure that no P.M.is left over.

ANNEXURE 'C'

CONTROLLER GENERAL OF DEFENCE ACCOUNTS, PALAM, DELHI CANTT-110010
(Para 109 Defence Account Code ,2014)

CIRCULAR NO. _____ A/I/13311/ACA/2023-24 DATED - 02-2024

Statement showing the transactions requiring adjustment on proforma basis outside the books of Reserve Bank of India in the accounts for the year 2023-2024.

Sl. No.	Accounts Officer with whom adjustment required to be made	Account required to be debited/credited to <u>Defence Balances</u>		Balance effected i.e. (Central) (Civil) Posts/Rlys	No. & date of communication under which the acceptance of the debit/credit has been intimated by Civil Accounts Officer	Details of transactions and reasons for non-adjustment in the Accounts for the year 2023-2024
		Debit	Credit			
1	2	3	4	5	6	7

Certified that the items detailed in the above statement do not affect State Govt. balances and no adjustment in respect of these items has already been carried out either by this office or by the PAOs of Civil Ministries/Railways/Department of Post in the normal manner through the Reserve Bank of India in the accounts for the year 2023-2024.



" हर काम देश के नाम "

कार्पातय रक्षा नेबडा महानिषंभक
उलान बटार रोड, पालम, दिल्ली छावनी- 110011

Controller General of Defence Accounts
Ulani Batar Road, Palam, Delhi Cantt.- 110011



Phone: 01125665548

Fax: 01125674786

email: hgaccounts.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)

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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.

- 2
- 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 charge 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-I 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.

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- 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.