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OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS

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To

All the sections/sub-offices,

Sub: Rendition Of Review Of Sectional Compilation Certificate -
Regarding.

On scrutiny of the Punching Medium and Compilations it has been observed that, there were erroneous compilations and misclassification of the code heads which are being rectified only after objected by this section, even though after rendering the monthly certificate of review of sectional compilation by the concerned sections/sub-office, which denotes that the monthly certificate of review of sectional compilation is being rendered in a casual/ routine manner without carrying the proper verification. The same has been viewed seriously by the CDA.

However the HQrs. office has also observed and pointed out that a large number of requests during closure of financial year accounts, to rectify the errors occurred due to operation of wrong code heads, code heads on wrong side (Receipts & Charges) adverse balances, fictitious code heads, non uploading of certain Punching Mediums and etc. At times the requests for re-adjustments are being received even after closure of supplementary accounts which is being adversely commented by the Ministry of Defence (Fin/Bud), CGA and C&AG.

In view of the above all the sections and sub offices are hereby advised to initiate remedial measures to avoid the lapses as mentioned above by thoroughly scrutinising the Sectional Compilations with reference to actual compilations made and operation of correct code heads may be ensured, as laid down provisions in Para 71 of Defence Accounts Code 2014. A list of common mistakes/errors observed by the HQrs. office is furnished in the Annexure enclosed.

B. Siva Sankar.
ACDA (A/Cs)

Statement showing of misclassification / rectification / booking in the RD&R Compilation.

Sr.No.	Code Heads	Description of Code Head	Possible reasons of Compilation / misclassification/ rectification	
1.	015/60 (Ch)	Insurance Fund - CGEGIS	Should be Multiplies thousand only (Like 30,000,60,000 etc) ✓	
2.	003/03,003/05,003/08 (Rt)	Deduct Refund	The head should be operated as (-) Rt and not (+).	
3.	003/09 & 003/10 (Rt)	(Rt) Primary Education Cess & Secondary Edu Cess	Recovery of Education Cess on Incom Other than Corporation Tax should be in the ratio of 2;1 ✓	
4.	095,0 96,097	(Rt) & (Ch)	These code heads to be operated only by the AO (DAD) MoD (Civil) New Delhi	
5.	098,99	(Rt) & (Ch)	This code heads to be operated only by the CDA (CSD) Mumbai	
6.	070 to 093	(Rt) & (Ch)	Operation of Own Exchange Account. ✓	
7.	004/12 (Rt)	Other Receipt	Progressive figures as minus Receipt is not in order	
8.	004/24(Rt)	Swachh Bharat Cess		
9.	004/25(Rt)	Krishi Kalyan Cess		
10.	015/50(Rt)	DSPPF ADD		
11.	016/04,016/05(Rt)	Govt Servant Contribution Under Tier-I		
12.	016/09(Rt)	Unclaimed Deposits in GPF		
13.	022/15(Rt)	Transfer between Pay Accounts Officer of the same Min.		
14.	015/04(Rt)	CPF Sterling Branch		
15.	020/50(Rt)	Other Ministries and Deptts of Govt of India		
16.	014/33 (Ch)	Superannuation and Retirement Allowances		Progressive figures as minus Charge not in order
17.	014/74(Ch)	Defence Civilian of Ord. Fys		
18.	015/07(Ch)	DSP Fund		
19.	015/18(Ch)	IMMS Funds Sterling Branch		
20.	017/03(Ch)	Army Welfare Houseing Organisation - Other Deposits		
21.	017/06(Ch)	Deferred Pay to Indian Troops - Other Deposits		
22.	005/00,006/00,006/01,006/02, 007/00,& 0011/00		No booking to be made to these conversion codes	
23.	018/65 & 022/15	Advances pay Accounts Offices &	PAO to ensure that section codes are preferred only in respect of 022/15 &	