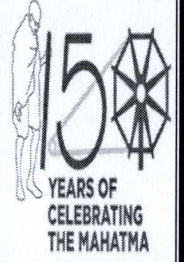




भारत सरकार / Govt of India
रक्षा मंत्रालय / Min of Defence
रक्षा लेखा नियंत्रक, नं.1, स्टाफ रोड, सिकंदराबाद 009 -
Controller of Defence Accounts
No.1, Staff Road, Secunderabad - 09
(ई-मेल/email: secd-acsn-cda@nic.in)
(वेब सयट /website : cdasecabad.ap.nic.in)
दूरभाष/Tel: 040-27843385/Ext-213 फैक्स/Fax: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



सं./No. A/II/13004/Vol.VII

दिनांक/date :29 May 2024

सेवामें / 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 / Secunderabad /Visakhapatnam/Suryalanka
05. सभी अनुभाग / All Sections मुख्य कार्यालय / Main Office(स्थानीय / Local)

विषय /Sub : Checkpoints to be observed before the submission of Monthly Accounts – Reg.

संदर्भ/ Ref : HQrsLr No. A/I/11336/Obs/23-24 dated: 29.05.2024.

उपर्युक्तविषयपरमुख्यालयपत्रकीएकप्रतिजानकारी, मार्गदर्शन और सख्त अनुपालन के लिए इसके साथ अग्रेषित कीजातीहै

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

All the Offices/Sections are requested to follow the check list issued by the HQrs Office before submission of Monthly Accounts to this office.

संलग्न/ Encl: ऊपरोक्त अनुसार /as above

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

प्रतिलिपि / Copy to:-

SAO i/c,
IT Section, LOCAL
website.

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

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



“ 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



Phone: 01125665548; 01125665788

email: hqaccounts.cgda@gov.in

A/I/11336/Obs/23-24/

Date:-29.05.2024

To

All PCsDA/ CsDA

(As per standard list)

Subject:- Checkpoints to be observed before the submission of Monthly Accounts- regarding.

O/o CGA, Min of Finance vide their O.M dated 20/05/2024 has drawn attention towards certain common mistakes made at the time of submission of Monthly Accounts. Pointwise check-list is annexed which has been prepared by CGA on the basis of transactions/activities which are either ignored or left out and are carried forward till the close of the year, resulting in creating huge difference.

2. Accordingly, all Controller offices are hereby requested to disseminate this check-list to all their Audit Sections for scrupulously monitoring and strict compliance.
3. This issues with the approval of Sr.Dy.CGDA (Accounts and Budget).

Sr. AO (Accounts)

Following points may please be kept in mind while checking the monthly account, before its submission to the O/o Controller General of Accounts. This list is not exhaustive, but a suggestive one, and has been prepared on the basis of mistakes/discrepancies observed in the Monthly accounts submitted by various controllers over a period of time.

1. Expenditure without budgetary provision should be reviewed.
2. Negative booking under Expenditure heads enhances the provision without any authority. As per para 3.10 of List of Major & Minor Heads (LM&MH) recoveries of over-payment pertaining to previous year shall be recorded under minor head 911-deduct recoveries of overpayment.
3. Balances under Suspense Heads need to be reviewed regularly and action may be taken for its liquidation.
4. Booking under MH-0021.00.103 surcharge may be reviewed.
5. For booking of NPS subscription (credit) and subsequent transfer to NSDL (minus credit), the same head of account 0071.01.500.01.00.00 is to be operated and balance under this head should be NIL.
6. Booking under Minor Head-800 should not be more than 50% of the total booking under the Major Head concerned.
7. Transactions made under Minor Head '502' - 'Expenditure Awaiting Transfer' (EAT) and under Minor Head '500' - 'Receipts Awaiting Transfer' (RAT) should be cleared promptly.
8. No expenditure is to be made under following Major Heads:-
 - a. MH 2552, 4552 and 6552 (Except in the Grant of Ministry of Development of North Eastern Region).
 - b. Major Head 0006 State Goods & Services Tax (SGST) belongs to State Governments.
 - c. Major Head 8014 for Debit Entry and 8014.02.104 (RPLI Head) for Credit Entry (except Department of Post)
 - d. Major Heads 8015 and 8016 except Deptt. of Post
 - e. MH 8659-Suspense Account (Defence) except O/o CGDA.
 - f. Head of account 8658.00.101.08 and receipt on account of GST deduction at source may be booked under Minor head 139 as per Correction Slip No. 932 dt. 4.6.2019 of LM&MH.
 - g. Fresh credit booking should not be carried out under Minor Head 8342.00.117 - Defined Contribution Pension Scheme for Government Employees.
 - h. Debit side booking under MH: 8658-00.139 GST -Tax Deducted at Source Suspense.

9. 'Health and Education Cess' is levied @ 4 % of Income Tax (including surcharge) in lieu of Primary Education Cess and Secondary & Higher Education Cess from 2018-19 onwards.
10. All transactions to be booked as Revenue Expenditure (Charged) only under Major Heads '2048-Appropriation for reduction or avoidance of debt' and '2049-Interest Payments'.
11. No progressive positive booking should be made under Minor Heads "901 to 919".
12. Accounting heads, which are DELETED through Correction Slips to LM&MH may not be reflected in the accounts, since the account code directory may have these heads still active for various reasons. (Correction slips to LM&MH are available on CGA 's website for ready reference).
13. Booking of Government Contribution for Defined Contribution Pension Scheme should be under functional head 2071.01.117.01.00.04. Booking at the level of Minor Head should not be done.
14. As per correction slip No. 865 of LM&MH, Interest on Loans to Government Servants may be booked under Head of Account 0049.03.118 instead of 0049.03.800.
15. No balance should remain under the Major Head 8000- Contingency Fund at the end of the financial year.
16. All minus transactions other than those which are authorized, should be reviewed to ensure that there is no misclassification.
17. No transaction be made under dummy heads, i.e. Minor Head '000' or Sub Head '00' when there are standard Sub Major Heads. like 01, 02, etc. which are operational under a Major Head. Conversely, if there is no standard Sub Major Head which is operational, only the digits '00' will be operated under a Major Head.
18. No credit entries are to be made under the accounting head 8011.00.101- Postal Insurance and Life Annuity Fund. No fresh credit entries should be made under the account head '8014.01.101-Net PLI corpus after 31.10.2009.
19. In cases of expenditure incurred on behalf of other Ministries/Departments, Demand Numbers should be correct as per the List of Demands for Grant issued by Ministry of Finance for the Financial Year 2024-25.
20. Booking reflected under Major Head 8009 – GPF for Group 'D' staff may be reviewed as all Group 'D' officials have now been switched over to Group 'C'.
21. Booking of receipts under 8011-CGEGIS should be at Minor Head level instead of sub-head level and booking of expenditure under 8011-CGEGIS should be at sub- head level i.e. Saving Fund /Insurance Fund instead of Minor Head level.

22. The amendments carried out through correction slip No. 824-834 dated 6.1.2017 issued to LM&MH pertaining to the Major Heads 2049, 3601, 3602, 7601 & 7602 necessitated by merger of Plan and Non-Plan classification in Budget & Accounts are to be strictly followed. Old Sub-Major Heads and Minor Heads under these Major Heads should not be operated for fresh transactions w.e.f. 1.4.2017.
23. A new Group Insurance Scheme namely CGEGIS has been introduced from 1980 under MH 8011.00.103, therefore booking under head 0235-60-105 - CGEIS (old insurance scheme) may be made only for employees who had joined service prior to 1980 and not opted for new Group Insurance Scheme - **CGEGIS**.
