कार्यालय, रक्षा लेखा नियंत्रक, नं। ., स्टाफ रोड,
सिकंदराबाद009 500-
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-a@nic.in

150 YEARS OF CELEBRATING THE MAHATMA

Very Important Accounts Section Circular

A/II/13027/ROB/2018-19 Dated: 25.03.2019.

To
ALL SECTIONS IN MAIN OFFICE,
ALL SUB OFFICES (AS PER STANDARD LIST),
MANAGER EDP CENTRE, O/O AAO, CDA NAVY VIZAG.

Sub: ANNUAL CLOSING OF ACCOUNTS FOR THE YEAR 2018-2019.

Hqrs office letter no: A/I/113311/ACA/2018-2019 dated 19.03.2019 intimating the dates for closing of accounts for the year 2018-2019 interalia circulating general instructions on the above subject is appended below for information, guidance and necessary action of all concerned.

Accounts of Financial year 2018-19 accounts will be closed in the following phases.

a) March (Preliminary).
b) March (Supplementary) (March final).

Accordingly there will be no Manual Account. March Supplementary–I will be treated as March Final Account. The instructions issued by Hqrs office may be followed scrupulously and expeditious action may be taken for prompt submission of punching media on due dates as mentioned below:

MONTH'S ACCOUNTS	DATE BY WHICH LAST BATCH OF P.M. TO REACH EDP CENTRE OF MAIN OFFICE.	DATE BY WHICH DAILY P.M. SHOULD BE UPLOADED IN THE Compilation System of CGDA, Computer centre
MARCH (Preliminary) 2019	05.04.2019	09.04.2019
MARCH(Supplementary-I)(March Final)	18.04.2019	26.04.2019

Contd....

कार्यालय, रक्षा लेखा नियंत्रक, नं। ., स्टाफ रोड,
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Email : cda-secd@nic.in ii) secd-acsn-a@nic.in

It may please be ensured that maximum leftover bookings are made in Mar(Prelim.) accounts itself and bookings in March Supplementary-I are made only in exceptional circumstances. It may also please be noted that punching media for March Supplementary-I i.e., March Final accounts should be routed through Accounts section of Main Office for vetting duly typed in duplicate, so that one copy will be forwarded to EDP after obtaining the approval of the GO(Accounts). Submission of proposals for March Final accounts should reach the Main office on before 24.04.2019 for onward transmission to HQrs office

No rectifications/adjustments are proposed after closing of March Supplementary Account (March Final). After closing of March (Supplementary-I) Account (March Final), however, in exceptional and unavoidable cases, where rectifications /adjustments are necessary, Journal entries are to be prepared with the approval of the CGDA.

In view of the above and as per the guidelines given in Hqrs Circular, it may please be ensured that maximum left-over bookings are to be made in March (Preliminary) Accounts positively and only in exceptional circumstances the booking are made in March (Supplementary) Accounts.

As a result of change in the procedure for closing of accounts from the previous year, interest on accumulations in various Provident Fund Accounts for the year 2018-19 may please be compiled in the March Prelim - Accounts, 2019 positively.

Before finalisation of March Supplementary (Final) Account the following actions will be ensured.

a. Health and Education Cess @ 4% should be compiled properly replacing Primary Education Cess and Secondary and Higher Education Cess in respect of eligible Tax collections(including Surcharge).

b. No amount remain outstanding under Receipt Awaiting Transactions i.e., NPS transactions under code head 016/04 and 016/05 at the close of the accounts for the F.Y 2018-19. In case the amounts remain outstanding in those code heads the same are transferred to Miscellaneous Suspense Head 020/61 in March supplementary accounts positively.

कार्यालय, रक्षा लेखा नियंत्रक, नं। ., स्टाफ रोड,
सिकंदराबाद009 500-
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Email : cda-secd@nic.in ii) secd-acsn-a@nic.in

Contd....

c. Amounts pertaining to charged expenditure have been correctly accounted for and compiled.

d. Minus transactions are genuine.

e. There are no compilations under major head 8342 00 117- Defence Contribution Pension Scheme for Government Employees.

f. There are no adverse balances in compilation.

The above instructions may please be got noted by all concerned and receipt of this circular may be **acknowledged.**

CDA has seen.

Deputy Controller (A/Cs)

OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS
ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010
Tel:25665622 Fax:011-25674786 E-mail:hqaccounts.cgda@gov.in

ACCOUNTS CIRCULAR NO. 144 OF 03/2019

No A/I/13311/ACA/2018-2019 Dated:- 19-03-2019

To

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

SUBJECT:-ANNUAL CLOSING OF ACCOUNTS FOR THE YEAR 2018-2019.

As per guidelines by the CGA, Ministry of Finance (Department of Expenditure) vide their OM No.S-11022/01/153/MF-CGA/DAMA/Prov./2018-19/683 dated 18.03.2019, the accounts of financial year 2018-19, will be closed in the following phases.

(a) March (Preliminary)

(b) March (Supplementary) (March Final)

2. Accordingly, there will be no Manual Account. March Supplementary-I will be treated as March Final Account. However, 3 to 4 days time window for reporting any exceptional manual corrections have been provided to PCsDA/CsDA before finalizing of March Supplementary-I Account (March Final) in terms of Para 29 of Defence Account Code, 2014. The closing dates of Accounts for the FY 2018-19 is 31st March 2019. The following dates have been fixed for the submission of accounts for the financial year 2018-2019.

Month's Accounts	Date by which last batch of Punching Medium to reach DDP/EDP Centre (with requisite certificates).	Date by which daily Punching Medium Data should be uploaded in the Compilation System of CGDA, Computer Centre, Ulan Batar Road, Palam, Delhi Cantt-10 by EDP/DDP Centres.	Date of closing of accounts by the CGDA Computer Centre, Ulan Batar Road, Palam, Delhi Cantt-10 and dispatch of printed compilation to all concerned.
March (Preliminary)'2019	05.04.2019	09.04.2019	12.04.2019
March (Supplementary -I) (March Final)	18.04.2019	26.04.2019	01.05.2019
Time window for March Supplementary-I Accounts(March Final)	24.04.2019	26.04.2019	01.05.2019

1699
19/3/19

Sl No.	Item of work	Due date
1	Submission of proposal for adjustment on proforma basis outside the books of RBI	10.05.2019
2	Last date for submission of Journal Entries through e-lekha	03.06.2019

The detailed guidelines for closing of accounts are contained in **Annexure 'A' and 'B'** to this circular.

3. The Punching Media for March(Prelim.) and March Sy-I Accounts 2019 are to be dispatched by all concerned duly typed to the concerned DDP/EDP Centre (s)/ Sections on daily basis in convenient batches. The last PM/batch for the Time window for March Supp-I(March Final) should be dispatched /handed over to DDP/EDP by 24.04.2019, so that data are uploaded in the Compilation System by 26.04.2019. Suitable arrangements may, therefore, kindly be made by the Controller Offices for receipt of Punching Media from their Sub-Offices and dispatch thereof to the EDP/DDP Centres on the prescribed dates. Controller Offices may also ensure suitable arrangements to avoid non-inclusion of PM in the March (Prelim.) and March Supplementary -I (March Final). It may also please be ensured that maximum leftover bookings are made in March (Prelim.) Accounts itself. Bookings in March Supplementary -I are made only in exceptional circumstances.

4. Interest on accumulations in various Provident Fund Accounts for the year 2018-2019 may please be compiled in the March Prelim. Accounts, 2019 positively. For this purpose, all fund transactions taking place during 2018-2019 should be booked within March Preliminary and any rectification required should be carried out in March (Supplementary-I), 2019 Accounts. GO(Accounts) may ensure at his level that Interests on accumulations in various Provident Fund Accounts including those maintained by PAO(ORs) have been compiled. Non compilation should be cause of Administrative action.

5. **Central transfers of authorized heads** will be carried out by the EDP Centre of HQrs Office in March (Prelim.) 2019. In this connection, necessary instructions are contained in **Annexure 'B'** to this circular.

6. The Controller Offices may please ensure that no rectifications/adjustments are proposed after closing of March (Supplementary -I) Account. After closing of March (Supplementary-I) Account i.e. (March Final), however, in exceptional and unavoidable cases, where rectifications/adjustments are necessary, Journal Entries are to be prepared with the approval of CGDA. The detailed instructions in this regard are given in **Annexure 'A'** to this circular.

7. A copy of the circular may please be forwarded to the concerned Pr Dte of Audit (Defence Services) and Command HQrs/ Formation HQrs.

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

9. Please acknowledge receipt.

(Vinakshi Gupta)
Jt. CGDA (A&B)

Copy forwarded to:

1. The High Commission for India in U.K.
Accounts Department, India House,
Aldwych, London WC.

a.) For ensuring that monthly remittances and classified Receipts and Disbursements Accounts for the year 2018-2019 to reach to Pr. CDA, New Delhi by 09.04.2019.

b.) Receipt of this communication may please be acknowledged.

2. Ministry of Defence (Finance/Budget-I & II).
(Fin/MO)/DFAs.

3. Dte General of Financial Planning,
GS Branch,
Integrated HQrs of Ministry of Defence (Army),
Sena Bhawan,
New Delhi-110011

4. Dte of Naval Plans
Integrated HQrs of Ministry of Defence (Navy),
South Block,
New Delhi-110011

5. Dte of Financial Planning,
Integrated HQrs of Ministry of Defence (AF),
Vayu Bhawan,
New Delhi-110106

6. DDG (Finance),
Ordnance Factory Board,
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

Instructions for addressees at Sl No. 2 to 8 above

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 finalised well in time before 31.03.2019 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 unutilised has to be deposited through MRO by the Imprest holders by 31-03-2019 positively.

9. Dte. Gen. of Audit (Defence Services),L-II Block, Brassey Avenue New Delhi-110001
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.
16. Master File.
17. SPs to CGDA.
18. SPs to Addl.CGDA.
19. PAs to all Jt.CGDA in HQrs Office.
20. EDP Section (Local). For information and request to upload on the website please.

(M.K.Bhat)
SAO (Accounts)

ANNEXURE-A

Instructions for Pr.Controllers and Controllers of Defence Accounts

The accounts for March (Sy-I)' 2019, should for all intents and purposes be regarded as the final accounts for the year 2018-2019 barring a few unavoidable adjustments that may have to be included necessarily through Journal Entries with the approval of CGA/CGDA. Every endeavor should, therefore, be made to speed up adjustments by taking prompt and timely action to obtain wanting particulars and vouchers etc. wherever necessary.

2. It was noticed in the past few years that compilation for March (Prelim.) and March Supplementary-I Accounts contained errors, fictitious code heads, code heads which are not to be operated by the Controller originating the Punching Medium etc. It is therefore, essential to scrutinise the Punching Medium very carefully as laid down in **Para 71 of Defence Account Code (2014 Edition).** So far the sub offices are concerned e.g. AOs GE, and PAO(ORs), DPDOs etc. which are at present authorized to send Punching Media direct to DDP/EDP Centres, their DDP/EDP may please ensure that Code Head Master is updated so that erroneous/fictitious code heads are identified/got rectified/compiled immediately and compilation data is transmitted to EDP Centre of HQrs Office on a daily basis.

3. In respect of Railways/Department of Post/MEA etc. only inescapable and important transactions of large magnitude (Say Rs. 1,00,000 and above) should be proposed for proforma adjustment outside the books of RBI in accordance with provisions contained in **Para 109 of Defence Account Code, 2014.** An expeditious action is required to be taken to forward the vouchers/Schedules in respect of individual transaction of Rs.1,00,000/= and above, gross credits/debits which have not been advised to the RBI before close of their books for the current year 2018-2019 and which are likely to affect the appropriations of the year or may remain outstanding under the Remittance Heads in the Defence Books, to the Civil Accounts Officers concerned and their acceptance for the debits/credits involved, obtained well in time by pursuing the matter vigorously. On receipt of acceptance from the parties concerned the details of the transactions should be reported to this office (in duplicate) latest by 10.05.2019 in the proforma appended as **Annexure 'C'** to this circular to enable us to obtain the approval of CGA, Ministry of Finance (Department of Expenditure) for inclusion in the current year accounts. Nil reports are also required.

4. Before finalization of March Supplementary-I {March (Final) Account}, the following actions should be ensured:-

(i) **Health Education cess @ 4% should be compiled properly replacing Primary Education Cess and Secondary and Higher Education Cess in respect of eligible Tax collections (including Surcharge).**

(ii) No amount remains outstanding under "Receipts Awaiting Transactions" i.e. NPS transactions under code heads 016/04 and 016/05 at the close of Accounts for the FY 2018-19. In case the amounts remain outstanding in these code heads, the same are to be transferred to Miscellaneous Suspense Head 020/61 in March Supplementary Accounts positively for clearance in the subsequent Financial Year.

(iii) Amounts pertaining to charged expenditure have been correctly accounted for and compiled.

(iv) Minus transactions are genuine.

(v) There are no compilations under Major Heads 8342.00.117- Defined Contribution Pension Scheme for Government Employees.

(Vi) There are no adverse balances in compilation.

5. In addition to above, the following specific instructions are issued for compliance by all PCsDA/CsDA Offices:-

i). The provisions contained in Para 289,290 and 291 O.M. Pt.II Vol-I (Chapter-III Accounts Section) in regard to review of compilation should be adhered to. As regards category code heads prefixed to Service/RD&R Heads it should be ensured that category is prefixed to the correct code heads.

ii). No compilation under heads relating to transactions susceptible to adjustments centrally by one CDA/PCDA be done by another CDA/PCDA in March Supplementary-I Account.

iii) The net amount compiled during the year under the Head "Deposits with the Reserve Bank (Code Heads 021/00,096/40 in the case of AO DAD MOD (CIVIL) and

099/25 in the case of CDA (CSD)" excluding the amount adjusted on Proforma basis outside the books of the RBI,CAS Nagpur, should agree with the net closing balance intimated by the RBI,CAS, Nagpur in March 2019 Accounts at the close of Accounts for March (Prelim). Difference if any should be transferred to PSB Suspense (020/76) and RB Suspense (Unclassified) (020/83) and proper record of each discrepancy should be recorded in RB Deposits Register.

iv) Expeditious action should be taken to adjust the debits received from Civil Accounts Officers to the final heads of Accounts for 2018-2019. In case where vouchers/particulars in support of the debits have not been received, the same should be called for and pursued to finality with a view to ensuring adjustment of the debits in question in the accounts for 2018-2019 themselves. In cases where debits are awaited from Civil Accounts Officers (wherever known) the same should be called for and vigorously pursed to facilitate adjustment in current year's accounts.

v). It may please be ensured that the Annual report on" **Charged Expenditure**" on **CD** for the year 2018-2019 be rendered by 30.08.2019 positively keeping in view the instructions contained in this office circular No. A/II/11909/CH. Expdr. dated **21.05.2002**.

vi). The **Annual Review of Balances (AROB)** for March Supplementry-I along-with statements 5&13 for the year 2018-2019 may please be furnished to this office not later than 28.06.2019. This may be addressed to **Shri. Yad Ram, Sr.AO (Accounts)**, Office of the CGDA, Ulan Batar Road, Palam ,Delhi Cantt.-110010 with copies to all concerned with the following action:-

(a). The outstanding balances under various Minor Heads below Major Head "**8659**"-**Suspense Account (Defence)**", "**8787- Adjusting Account with Railways**", at the end of 2018-2019 may be reviewed by the Controllers and suitable action may please be taken to clear all outstanding items to bring down the outstanding balances. The specific action taken during the year should also be mentioned in the "Action Taken Note" in the AROB.

(b). If there are adverse balances in any of the heads, a brief description of action initiated to rectify the error/correction of accounts/steps taken for proper maintenance of accounts should be indicated.

(c) There should normally be no minus transactions excepting 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 resisters 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.

6. After Closing March (Supplementary-I) Accounts,2019 i.e. (March Final), if rectifications/adjustments are necessary, the same will be carried out 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 03.06.2019.

(ii) The rectification/readjustment proposed is not less than Rs one Crore of amount in a single transaction unless rectification/readjustment is otherwise necessary for closing of Annual accounts.

(iii) Reasons for not detecting the error during monthly review and within the Supplementary accounts are adequately explained with the recommendations of the PCDA/CDA.

Note:- 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 03.06.2019 for obtaining the orders of CGDA. Punching Media of value below Rs.1,00,00,000 (Rs. One Crore) will be considered only if rectification/readjustment is necessary for closing of Annual accounts under the personal orders of the PCDA/CDA/ Head

Office. 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 along-with a Soft Copy in CD duly data entered in the CD (in DBF & FOX PRO mode) in original by name to Smt. Vinakshi Gupta Jt.CGDA(A&B) duly approved by PCsDA/CsDA. **Proposals received after 03.06.2019 would not be accepted.**

7. It has been our experience in the past that such proposals were sent to us 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 hqaccounts.cgda@gov.in and through courier/fax at No.25674786. The same may also be intimated telephonically to the Competent Authority of this HQrs office.

Annexure 'B'

Instructions for Computer Centre, CGDA,Ulan Batar Road,Palam,Delhi Cantt-10 only.

It will be ensured by the EDP/DDP Centres that no Punching Medium is accepted after 18.04.2019. However, a time window from 19.04.2019 to 24.04. 2019 has been provided for reporting any exceptional manual corrections. PM for corrections will be accepted by the EDP/DDP Centres only with the prior approval of PCsDA/CsDA concerned. In this way, the accounts will be finally closed on 26.04.2019.

2. It is requested that the dates for closing of compilations for March (Prelim.) and (Supplementary-I),2019 for EDP/DDP Centres as well as the dates by which they should send their data to EDP Centre in the compilation system may also be intimated 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. CGDA Computer Centre, Delhi Cantt, after printing the consolidated compilation, should send the same immediately to all concerned.

5. It may, however, be mentioned that punching media intended for March (Supplementary-I)' 2019 received by DDP/EDP Centres/Section, after prescribed date, and which could not be included in the same account, may be returned to Controller's Offices concerned for floating a JE and acknowledgement of Controllers concerned watched.

6. The DDP/EDP Centres/Computer Centre, CGDA Delhi Cantt should scrutinize the Punching Medium/daily data for March (Supplementary-I) Accounts and try to settle discrepancies before printing of compilation. Any incorrect/doubtful compilations, fictitious code heads or Controller's own exchange account head which come to notice at the time of printing of compilations for March (Prelim.)' 2019 and March (Sy-I)'2019, which cannot be rectified in

consultation with the Controllers concerned, should be transferred to Suspense Head (00/020/61-Misc Suspense,29/020/61-Fictitious RDR Heads,75/020/61-Fictitious Service Heads) as the case may be and complete details of such transfers furnished to **Controllers concerned and this office.** In this connection the HQrs. Office Most Important Circular No. A/III/11365/020/61/Gen dated 04-05-2000, as amended vide HQrs Office even No. dated 01.12.2000 may please be referred to.

Regional Controllers/CDA (CSD)

The time schedule for submission of Commercial Annual Accounts of Military Farms/CSD for 2018-2019 will be notified separately by the concerned Section.

ANNEXURE 'C'

CONTROLLER GENERAL OF DEFENCE ACCOUNTS,PALAM,DELHI CANTT-110010

(Para 109 Defence Account Code ,2014)

CIRCULAR NO. 144 A/I/13311/ACA/2018-19 DATED 19- 03-2019

Statement showing the transactions requiring adjustment on proforma basis outside the books of **Reserve Bank of India in the accounts for the year 2018-2019.**

Sl. No.	Account Officer with whom adjustment required to be made	Account required to be debited/credited to **Defence Balances**		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 2018-2019
		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 2018-2019.