



**OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS,  
WEST BLOCK V, R. K. PURAM, NEW DELHI-110066**

**Tel: JtCGDA (A&B)-011-26166265, SrDyCGDA (A&B) 011-26105741, Fax-011-6187540**

**A/C Circular No 44 of 11/09**

**NoA/I/12273/ROB/Gen/2007-08**

**Dated 05-11-09**

To,

All PCsDA/CsDA  
{ Including AO (DAD) MoD (Civil)  
ZO (DPD) Chennai and AN-VI (local) }

**Sub: - Proper maintenance of records in respect of Balance Heads in the Annual Review of Balances**

It is observed from the general scrutiny of the Annual Review of Balances of the Controller Offices for the year 2008-09 that huge balances are outstanding under various heads. It has been experienced that plea of non-availability of records is often advanced by the Controller Offices when advised to review old balances and write-off of balances is insisted upon. This may not be the correct approach.

2. In this connection attention is invited to HQrs Office letter No A/I/122783/Accts/2007-08 dt 01-05-08 wherein it has already been mentioned that the, Ministry of Finance (Department of Expenditure) is not inclined to entertain the write-off proposals of old outstanding balances. Therefore, it would not be possible for HQrs Office to process the case to CGA for obtaining write-off sanction of the outstanding balances. Under these circumstances, there is a need to dig out old records and settle old outstanding balances. Apart from tracing old records, it needs to be ensured that records are correctly and properly maintained as per prescribed norms.

3. While submitting requisite reports to CGA, Ministry of Finance (Department of Expenditure) for preparation of the Finance Accounts of the Union Government by the Principal Accounts Officer i.e HQrs Office a certificate (copy enclosed as Annexure 'A'), is furnished to CGA as to correct maintenance of the balances in the Debt, Deposits and the Remittances Heads and that the balances shown in the statements of the Finance Accounts reports agree with those shown in the separate registers or records maintained

by this organization. This certificate is forwarded to the CGA, Ministry of Finance (Department of Expenditure) by the HQrs Office on behalf of the Controller Offices. The Controllers also furnish this certificate in their Annual Review of Balances. This certificate implies the need of correct maintenance of balances duly supported with the details in the registers/ledgers/records and reconciliation thereof with the compiled actuals.

3. As per format of the Annual Review of Balances, there are various heads for which balances are brought forward and clearance thereof is required to be watched. The balance heads may be broadly categorized as under:-

- (i) The heads for which, Accounts Section is centrally responsible for maintenance and reconciliation under the prescribed registers. The formats of these registers have been reiterated in column 4 to 6 of enclosed Annexure 'B'.
- (ii) There are certain heads for which Audit Sections are centrally responsible for maintenance of the records in the prescribed formats. These are registers of Security Deposits (017/02), Defence Services Permanent Cash Imprest (020/98), Civil Permanent Cash Imprest (096/39), Imprest Holder's Advance (018/60) etc.
- (iii) There are heads for which the Accounts Section is supposed to maintain the records of balances. These heads are mentioned under column 7 & 8 of Annexure 'B'.
- (iv) There are certain RD&R balance heads which are compiled by the Audit Sections/Sub-offices and maintaining records and reconciliation thereof is not feasible by the Accounts Section.

4. While the Accounts Section is required to maintain and reconcile balances in respect of heads mentioned in Para 3 (i) and (iii) above, the balances in respect of heads maintained centrally by the Audit Sections as mentioned in Para (ii) above are required to be reconciled by the concerned Audit Sections with reference to the compiled actuals, before reflecting in the Annual Review of Balances. But there appear to be no guiding provisions in our Codes and Manuals for reconciliation of balances in respect of heads mentioned in Para 3 (iv) above. In this connection, Para 151 of Defence Account Code is relevant, according to which every AO GE, MES, at the close of each year, is required to prepare a statement, showing in details, the outstanding balances under various Debt and Suspense Heads in the relevant registers and to send a copy thereof to the Accounts

Section. The Accounts Section tallies the figures shown in the above statement with the opening balances brought forward from the previous year and the compiled actuals during the year under review and incorporate the agreed figures in the Annual Review of Balances.

5. On the analogy of these provisions, after closing of March (Supply Corrections) Accounts every year, all Sub-Offices/Audit Sections including AO GE, may prepare statement of outstanding balances under various Debt, Remittances and Suspense Heads appearing in their registers, duly reconciled with the compiled actuals. The Sub-Offices will tally the figures shown in their statement with the opening balances brought forward from the previous year. The Accounts Section will also carry-out similar review Sub-Office/section wise and incorporate the balances in the Annual Review of Balances. The differences, if, any noticed will be pointed out to the concerned Sub-office for prompt reconciliation. To ensure correctness of the figures shown by the Sub-office, the officer-in-charge of the Sub-office may certify the balances in the format enclosed in the Annexure 'A'. The effect of the March Manual Correction Accounts, if any, will be given by the Accounts Section in the Annual Review of Balances based on the proposal, if any, initiated by the Sub-Offices. In this manner proper maintenance of records will be ensured and can be reviewed yearly.

6. In view of the above, it is requested that the existing system of maintenance of the records by the Audit Sections/Accounts Section/ Sub-offices may please be strengthened and streamlined. The Audit Sections/Sub-office may please be emphasized the importance and need of maintenance of all balances of all RD&R heads in the prescribed register/format duly reconciled with compiled actuals. The annual report as suggested in para 5 above may please be introduced for all Sub-Offices and watched and figures accordingly reflected in the Annual Review of Balances. The discrepancies, if, any noticed by the Accounts Section, may be pointed out immediately to the concerned Sections for reconciliation. It may also please be ensured that entries recorded in the various registers/ledgers are duly supported with details and balances thereof reflected in the Annual Review of Balances agree with the compiled actuals. The discrepancies wherever noticed are promptly reconciled.

7. In case, the formats of the prescribed registers/ledgers are not available, the records may be maintained in lieu of the printed format or in a manuscript register duly allotted with control number. The intention is that outstanding balances in the Annual Review of Balances should be supported with relevant details. The Audit Sections/Accounts Section and the Sub-Offices may be directed to undertake this reconciliation work and accordingly updating their relevant registers by the end of financial year.

8. **The subsidiary records should be destroyed only after ensuring that the outstanding balances/cases shown therein have since been cleared / settled.**

9. The cases where records are stated to be not available, special time bound exercise may please be undertaken to clear all outstanding cases by making serious efforts by digging old records.

10. The provisions of the Defence Account Code may be suitably amended in due course.

**(Mayank Sharma)**  
**JtCGDA (A&B)**

Copy to:-

**CDA (Army) Meerut**

For information with reference to their letter No Accts/I/1062/MONT-ROB dt 15.09.09.

**2. PCoA (Fys), Kolkata**

For information with reference to their letter No A/X/624/Review dt 19-08-09.

**Accounts Officer (A/Cs)**

**Certification by the HQrs Office to CGA, Ministry of Finance (Deptt of Expdr)**

**CERTIFICATE**

I certify that the accounts rendered are correct and agree with the initial accounts maintained by my Organization. I am satisfied that the balances whether, in cash or investment or under Debt, Deposits and Remittances Heads of Accounts have been duly verified and found to agree with those shown in the separate registers or other records maintained by my Organization and that debits and credits to the various Reserve Funds and Deposit Accounts were for amounts authorized by relevant Acts or Rules of the Funds and that there were no diversions for purposes other than those for which the Funds were constituted or the grants were made.

Principal Accounts Officer

**Certificate proposed for the Sub-Offices**

I certify that the accounts rendered are correct and agree with the initial accounts maintained by my office. I am satisfied that the balances whether, in cash or investment or under Debt, Deposits and Remittances Heads of Accounts have been duly verified and found to agree with those shown in the separate registers or other records maintained by my office and that debits and credits to the various Reserve Funds and Deposit Accounts were for amounts authorized by relevant Acts or Rules of the Funds and that there were no diversions for purposes other than those for which the Funds were constituted or the grants were made

Officer-In-Charge

Dated

Statement showing details of the formats prescribed under manuals for maintainance of balance heads							
Annexure 'A'							
Sector/ sub-Sector Major/ sub- Major/ Minor Head	Description	Code Head	Prescribed format of the Register for recording transaction	Authority under which Register has been prescribed	By whom maintained or required to be maintained as per columns 4 to 8	Proposed format for maintaining annual balances	Reasons for proposing format undercolumn 7
1	2	3	4	5	6	7	8
<b>SECTOR F</b>	<b>LOANS &amp; ADVANCES</b>						
<b>6425</b>	<b>LOANS FOR COOPERATION</b>						
108	Consumer cooperative	012/00	IAFA-200	OM-II, Vol-II	Accounts Section		
<b>7610</b>	<b>LOANS TO GOVTS SERVANT</b>						
201	House Building Advances	012/07	IAF(CDA)-51	OM-II, Vol-II	Accounts Section		
		012/17	IAF(CDA)-51	OM-II, Vol-II	Accounts Section		
202	Adv for purchase of Motor Conveyances						
		012/12	IAF(CDA)-51	OM-II, Vol-II	Accounts Section		
		012/13	IAF(CDA)-51	OM-II, Vol-II	Accounts Section		
		012/22	IAF(CDA)-51	OM-II, Vol-II	Accounts Section		
		012/23	IAF(CDA)-51	OM-II, Vol-II	Accounts Section		
203	Adv for the purchase of other conveyances						
		012/09	IAF(CDA)-51	OM-II, Vol-II	Accounts Section		
		012/19	IAF(CDA)-51	OM-II, Vol-II	Accounts Section		
204	Adv for purchase of Computer						
		012/15	IAF(CDA)-51	OM-II, Vol-II	Accounts Section		
		012/25	IAF(CDA)-51	OM-II, Vol-II	Accounts Section		
800	Other Advances				Accounts Section		
		012/10	IAF(CDA)-51	OM-II, Vol-II	Accounts Section		
		012/20	IAF(CDA)-51	OM-II, Vol-II	Accounts Section		
<b>7615</b>	<b>MISCELLANEOUS LOANS</b>						
200	Miscellaneous Loans						
	Regimental and other Loans	012/29	IAFA-200	OM-II, Vol-II and Para 157, IV (i), OM-II Vol-I	Accounts Section		
	Miscellaneous Loans	012/30	IAFA-200	OM-II, Vol-II and 157, IV (ii), OM-II Vol-I	Accounts Section		
	Loans to DAD Canteens	012/31	IAFA-200	OM-II, Vol-II	Accounts Section		
<b>8000</b>	<b>CONTINGENCY FUND</b>						
	Defence Services						
	Army	013/01	Format 'A' & 'B'	SI No 28 of the Register of Format, Accounts Section, OM-II Vol-I	Accounts Section		
	Navy	013/02		SI No 28 of the Register of Format, Accounts Section, OM-II Vol-I	Accounts Section		
	Air Force	013/03		SI No 28 of the Register of Format, Accounts Section, OM-II Vol-I	Accounts Section		
	Pensions	013/04		SI No 28 of the Register of Format, Accounts Section, OM-II Vol-I	Accounts Section		
	Capital Outlay on Defence Services	013/05		SI No 28 of the Register of Format, Accounts Section, OM-II Vol-I	Accounts Section		

Annexure 'A'							
Sector/ sub-Sector Major/ sub- Major/ Minor Head	Description	Code Head	Prescribed format of the Register for recording transaction	Authority under which Register has been prescribed	By whom maintained or required to be maintained as per columns 4 to 8	Proposed format for maintaining annual balances	Reasons for proposing format undercolumn 7
1	2	3	4	5	6	7	8
	Pre-partition Receipts/Payments	013/06		SI No 28 of the Register of Format, Accounts Section, OM-II Vol-I	Accounts Section		
	Payments of Commuted value of Pension	013/07		SI No 28 of the Register of Format, Accounts Section, OM-II Vol-I	Accounts Section		
	Loans to Government Servants	013/08		SI No 28 of the Register of Format, Accounts Section, OM-II Vol-I	Accounts Section		
<b>SECTOR I</b>	<b>SMALL SAVING PROVIDENT FUND ETC</b>						
<b>8008 03</b>	<b>MANAGEMENT OF SMALL SAVING SCHEME</b>						
103	MANAGEMENT OF SMALL SAVING SCHEME						
	<b>Commission under Pay Roll Saving Scheme</b>	004/26	Not operative in MoD				
<b>8009</b>	<b>GENERAL PROVIDENT FUND</b>						
<b>01</b>	<b>GENERAL PROVIDENT FUND</b>						
<b>01</b>	<b>CIVIL</b>						
101	General Provident Fund						
	Rupee Branch	015/01					
	Sterling Branch	015/02					
	GPF DA	015/31					
	GPF ADA	015/32					
	GPF Addl HRA/CCA	015/74					
	GPF Arrears of Pay	015/81					
102	Contributory Provident Fund						
	Rupee Branch	015/03					
	Sterling Branch	015/04					
	GPF DA	015/33					
	GPF ADA	015/34					
	GPF Addl HRA/CCA	015/75					
	GPF Arrears of Pay	015/82					
<b>02</b>	<b>DEFENCE</b>						
101	Defence Savings Provident Fund						
	DSP Fund	015/07					
	DSPF IR	015/37					
	DSPF ADA	015/47					
102	Defence Services Officers Provident						
	Rupee Branch	015/08					
	Sterling Branch	015/09					
	DSOPF DA	015/38					
	DSOPF ADA	015/48					
	DSOPF Addl HRA/CCA	015/76					
103	Defence Services Personnel Provident Fund						

Annexure 'A'							
Sector/ sub-Sector Major/ sub- Major/ Minor Head	Description	Code Head	Prescribed format of the Register for recording transaction	Authority under which Register has been prescribed	By whom maintained or required to be maintained as per columns 4 to 8	Proposed format for maintaining annual balances	Reasons for proposing format undercolumn 7
1	2	3	4	5	6	7	8
	DSPP Fund	015/10					
	DSPPF DA	015/40					
	DSPPF ADA	015/50					
	DSPPF Addl HRA/CCA	015/77					
	DSPP Fund Arrears of Pay	015/85					
104	Indian Ordnance Factories Workmen's Provident Fund						
	IOFWP Fund	015/11					
	IOWPF DA	015/41					
	IOWPF ADA	015/51					
	IOWPF Addl HRA/CCA	015/78					
	IOWPF Arrears of Pay	015/86					
105	Indian Naval Dockyard Workmen's Provident Fund						
	INDWP Fund	015/12					
	INDWPF DA	015/42					
	INDWPF ADA	015/52					
	INDWPF Addl HRA/CCA	015/79					
	INDWPF Arrears of Pay	015/87					
106	Other Misc. Provident Fund						
a.	Indian Ordnance Department Provident Fund						
	Rupee Branch	015/15					
	Sterling Branch	015/16					
	IODPF DA	015/45					
	IODPF ADA	015/55					
	IODPF Addl HRA/CCA	015/80					
	IODPF Arrears of Pay	015/88					
b.	IMMS Provident Fund						
	Rupee Branch	015/17					
	Sterling Branch	015/18					
	<b>Total MH 8009</b>						
8011	<b>INSURANCE &amp; PENSION FUNDS</b>						
103	Central Govt. Employees Group Insurance Scheme						
	Insurance Fund	015/60					
	Savings Fund	015/61					
101	Postal Life Insurance Annuity Fund	024/00					
8012, 00,	<b>SPECIAL DEPOSITS &amp; ACCOUNTS</b>						
110	Compulsory Deposits						
	Income Tax Payers	015/20					
	Employees other than those liable for Income Tax	015/21					



Annexure 'A'							
Sector/ sub-Sector Major/ sub- Major/ Minor Head	Description	Code Head	Prescribed format of the Register for recording transaction	Authority under which Register has been prescribed	By whom maintained or required to be maintained as per columns 4 to 8	Proposed format for maintaining annual balances	Reasons for proposing format undercolumn 7
1	2	3	4	5	6	7	8
<b>SECTOR J</b>	<b>RESERVE FUND</b>						
<b>(b)</b>	<b>RESERVE FUND NOT BEARING INTEREST</b>						
<b>8226, 00,</b>	<b>DEPRECIATION / RENEWAL OF RESERVE FUND</b>						
102	Depreciation/Reserve Funds of Govt. Non-Commercil Department						
	Factories	016/00					
<b>SECTOR K</b>	<b>DEPOSITS AND ADVANCES</b>						
<b>a.</b>	<b>DEPOSITS BEARING INTEREST</b>						
<b>8342,00,</b>	<b>OTHER DEPOSITS</b>						
112	Field Deposits	016/01	IAFA-525	OM-II Vol-II	Accounts Section		
01-117	Defined Contribution Pension Scheme for Govt employees	016/02					
	Govt. Contribution under Tier-I	016/03					
<b>b</b>	<b>DEPOSITS NON BEARING INTEREST</b>						
<b>8443, 00,</b>	<b>CIVIL DEPOSITS</b>						
124	Unclaimed Deposits in the General Provident Fund	016/09	IAFA-525	528, OM-II, Vol-II	Accounts Section		
126	Unclaimed Deposits in other Provident Fund	016/10	IAFA-525	528, OM-II, Vol-II	Accounts Section		
<b>8444,00.</b>	<b>DEFENCE DEPOSITS</b>						
101	Defence Services Deposits						
	Donation and Contribution to the Nation Def Academy	017/01				IAFA-525	As per sl No 14 of OM-II Vol-II, Deposits are to be maintained in IAFA-525 when special registers has not been prescribed. May be maintained by the Accounts Section
	Security Deposits	017/02	IAFA-525	Para 528, OM-II, Vol-I	Audit Sections		
102	Unclaimed Provident Fund Deposits						
	Unclaimed Deposits in DS Officers Provident Fund	017/13	IAFA-525	OM-II Vol-II	Audit Sections		
	Unclaimed Deposits in DS Personnel Provident Fund	017/14	IAFA-525	OM-II Vol-II	Audit Sections		
	Unclaimed Deposits in Indian Ord. Fac. Workmen's P.F	017/15	IAFA-525	OM-II Vol-II	Audit Sections		
	Unclaimed Deposits in Ind.Naval Dockyard Workmen's P.F	017/16	IAFA-525	OM-II Vol-II	Audit Sections		
	Unclaimed Deposits in Def Savings Provident Fund	017/17	IAFA-525	OM-II Vol-II	Audit Sections		

Annexure 'A'							
Sector/ sub-Sector Major/ sub- Major/ Minor Head	Description	Code Head	Prescribed format of the Register for recording transaction	Authority under which Register has been prescribed	By whom maintained or required to be maintained as per columns 4 to 8	Proposed format for maintaining annual balances	Reasons for proposing format undercolumn 7
1	2	3	4	5	6	7	8
	Unclaimed Deposits in Other Misc PF Ind Ord Deptt PF	017/18	IAFA-525	OM-II Vol-II	Audit Sections		
800	Other Deposits						
	Army Welfare Housing Org	017/03					As per sl No 14 of OM-II Vol-II, Deposits are to be maintained in IAFA-525 when special registers has not been prescribed. May be maintained by the Accounts Section
	Group Insurance Fund	017/04					As per sl No 14 of OM-II Vol-II, Deposits are to be maintained in IAFA-525 when special registers has not been prescribed. May be maintained by the Accounts Section
	Misc Deposits	017/05	IAFA-525	OM-II, Vol-II	Accounts Section		
	Deferred Pay to Indian Troops	017/06					As per sl No 14 of OM-II Vol-II, Deposits are to be maintained in IAFA-525 when special registers has not been prescribed. May be maintained by the Accounts Section
	Def Services Benevolent Association Deposits	017/07					
	DS Officers Contributory Edu. Scheme Fund	017/08					
	Benevolent Fund Army Non regular Officers	017/09					
	Territorial Army G.P. Insurance Fund	017/10					
	Trust Interest Account	017/12	IAFA-292	Para 157, OM-II Vol-I	Accounts Section		
<b>c</b>	<b>ADVANCES</b>						
<b>8550,00,</b>	<b>CIVIL ADVANCES</b>						
103	Other Departmental Advances						
	Immediate relief to the families of deceased Non-Gez. Emp	018/01					
104	Other Advances						
	Special Advances	018/06					
<b>8551,00</b>	<b>DEFENCE ADVANCES</b>						
101	Defence Advances						
	Adv - Field Cashier Accounts	018/59	IAFA-195	Para 157, OM-II Vol-I	Accounts Section		
	Adv - Imprest Holder's Accounts	018/60	IAFF-1036	Para 157, OM-II Vol-I	Audit Sections		
	Adv Adjustable in CDA(Officers)	018/61	IAFA-195	Para 157, OM-II Vol-I	Accounts Section		
	Other Adv Repayable (Non Voted)	018/63	IAFA-195	Para 157, OM-II Vol-I	Accounts Section		
	Misc Advances	018/64	IAFA-195	Para 157, OM-II Vol-I	Accounts Section		
	Adv Pay Accounts Offices	018/65	IAFA-195	Para 157, OM-II Vol-I	Accounts Section		
	Border Roads Treasure Chest Adv	018/66	IAFA-742	OM-II, Vol-II	Accounts Section		
102	Other Advances	018/50				IAFA-195.	Nature of this advances is that of Miscellaneous nature (018/64). May be maintained by the Accounts Section .
<b>SECTOR L</b>	<b>SUSPENSE AND MISCELLANEOUS</b>						
<b>b</b>	<b>SUSPENSE</b>						

Annexure 'A'							
Sector/ sub-Sector Major/ sub- Major/ Minor Head	Description	Code Head	Prescribed format of the Register for recording transaction	Authority under which Register has been prescribed	By whom maintained or required to be maintained as per columns 4 to 8	Proposed format for maintaining annual balances	Reasons for proposing format undercolumn 7
1	2	3	4	5	6	7	8
8659	SUSPENSE ADEFENCE						

Annexure 'A'							
Sector/ sub-Sector Major/ sub- Major/ Minor Head	Description	Code Head	Prescribed format of the Register for recording transaction	Authority under which Register has been prescribed	By whom maintained or required to be maintained as per columns 4 to 8	Proposed format for maintaining annual balances	Reasons for proposing format undercolumn 7
1	2	3	4	5	6	7	8
101	Pay and Accounts Office - Suspense						
	Min. of Agriculture and Irrigation	020/01	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Min. of Industry & Supplies	020/02	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Min. of Tourism and Civil Aviation	020/03	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Min. of Chemicals and Fertilizers	020/06	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Min. of Communication other than the Dte. of P&T	020/07	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Min. of Commerce	020/09	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Min. of Energy	020/11	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Min. of Petroleum	020/15	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Min of Road Transport & Highways	020/18	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Min. of Steel & Mines	020/22	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Min. of Supp & Rehabilitation-Deptt of Supply	020/25	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Min. of Supp & Rehabilitation-Deptt of Rehabilitation	020/27	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Min. of Urban Development & Poverty Alleviation	020/30	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Min. of Finance	020/33	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Min. of Finance (CGEIS)	020/34	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Min. of Home Affairs	020/38	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Delhi Administration	020/40	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Min. of External Affairs	020/45	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Min. of Defence (MOD Civil)	020/47	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Min. of Health & Family Welfare	020/48	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Deptt of Revenue Central Board of Excise & Customs	020/49	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		

Annexure 'A'							
Sector/ sub-Sector Major/ sub- Major/ Minor Head	Description	Code Head	Prescribed format of the Register for recording transaction	Authority under which Register has been prescribed	By whom maintained or required to be maintained as per columns 4 to 8	Proposed format for maintaining annual balances	Reasons for proposing format undercolumn 7
1	2	3	4	5	6	7	8
	Other Ministries and Deptts of Govt. of India	020/50	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
102	Accountant General Suspense						
	AG-I, Andhra Pradesh, Hyderabad	019/01	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG-II, Andhra Pradesh, Hyderabad	019/02	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG Rajasthan, Jaipur	019/03	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG-I Madhya Pradesh, Gwalior	019/04	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG, Kerala, Trivendrum	019/05	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG, Assam, Meghalaya, Arun.Pradesh & Mizoram, Shillong	019/06	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG, Manipur, Imphal	019/07	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG, Tripura, Agartala	019/08	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG, West Bengal, Kolkata	019/09	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG-I, Bihar, Ranchi	019/10	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG, Punjab, Chandigarh	019/11	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG-I, UP, Allahabad	019/12	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG-I, Tamil Nadu, Chennai	019/13	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG-I, Maharashtra, Mumbai	019/14	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG-I, Maharashtra, Nagpur	019/15	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG , Gujarat, Ahmedabad	019/16	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG, Orissa, Bhubaneshwar	019/17	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG, Jammu & Kashmir, Srinagar	019/18	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG, Haryana, Chandigarh	019/19	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG, Himachal Pradesh and Chandigarh, Simla	019/20	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		

Annexure 'A'							
Sector/ sub-Sector Major/ sub- Major/ Minor Head	Description	Code Head	Prescribed format of the Register for recording transaction	Authority under which Register has been prescribed	By whom maintained or required to be maintained as per columns 4 to 8	Proposed format for maintaining annual balances	Reasons for proposing format undercolumn 7
1	2	3	4	5	6	7	8
	AG-II, UP, Allahabad	019/21	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG, Karnataka, Bangalore	019/22	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG, Nagaland, Kohima	019/23	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG, Central Kolkata	019/25	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG, Sikkim, Gangtok	019/26	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG(A&E)-I, Chhatisgarh, Gwalior (MP)	019/27	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	Pr.AG(A&E)-I, Jharkhand, Ranchi	019/28	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
	AG(A&E)-I, Uttaranchal, Allahabad	019/29	Outward /Inward Settlement Register	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
108	<b>Public Sector Bank Suspense</b>	020/76	Reserve Bank Deposits Account	Annexure 'I' to Para 99, and Annexure 'L', to Para 100 of Defence Account Code	Accounts Section		
109	<b>Reserve Bank Suspense</b>						
a	Reserve Bank Suspense Classified	020/82	Inward Settlement Register	Annexure'D' to Para 96, Defence Account Code	Accounts Section		
	Reserve Bank Suspense Un-classified	020/83	Reserve Bank Deposits Account	Para 104, Defence Account Code	Accounts Section		
	Reserve Bank Suspense Un-classified	76/020/03	Prescribed format	Format as prescribed in Annexure 'B (Patr-II) of HQrs No. A/III/13348/FPBs/XXIV dt 31-08-09	Accounts Section		
	Reserve Bank Suspense English	020/84	Inward Settlement Register	Code	Accounts Section		
b	P&AO Deptt. of Supply, New Delhi	031/01	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	P&AO Deptt. of Supply, Kolkata	032/01	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	P&AO Deptt. of Supply, Mumbai	033/01	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	P&AO Deptt. of Supply, Chennai	034/01	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
113	Provident Fund Suspense						
	Provident Fund Suspense	020/55					
125	Pakistan-Adv.	020/95					
140	Miscellaneous Suspense						
	Miscellaneous Suspense	020/61	(i)Credit and their clearance-IAFA-525 and (ii) Debit and their clearance-IAFA-195	157, OM-II Vol-I	Accounts Section		
	PM's National Relief Fund (Defence,DAD,CGO,BRO)	020/65	(i)Credit and their clearance-IAFA-525 and (ii) Debit and their clearance-IAFA-195	157, OM-II Vol-I	Accounts Section		
	Life Insurance Corporation	020/66	(i)Credit and their clearance-IAFA-525 and (ii) Debit and their clearance-IAFA-195	157, OM-II Vol-I	Accounts Section		
	Exchange Account Suspense(Defence)	020/72	(i)Credit and their clearance-IAFA-525 and (ii) Debit and their clearance-IAFA-195	157, OM-II Vol-I	Accounts Section		

Annexure 'A'							
Sector/ sub-Sector Major/ sub- Major/ Minor Head	Description	Code Head	Prescribed format of the Register for recording transaction	Authority under which Register has been prescribed	By whom maintained or required to be maintained as per columns 4 to 8	Proposed format for maintaining annual balances	Reasons for proposing format undercolumn 7
1	2	3	4	5	6	7	8
	Cheques cancelled but paid	020/87	(i)Credit and their clearance-IAFA-525 and (ii) Debit and their clearance-IAFA-195	157, OM-II Vol-I	Accounts Section		
	Bonus to Temp. Emp. In Ord./Clothing & other Fac.	020/88	(i)Credit and their clearance-IAFA-525 and (ii) Debit and their clearance-IAFA-195	157, OM-II Vol-I	Accounts Section		
	Dir of ACS - Transactions other than below	020/89	(i)Credit and their clearance-IAFA-525 and (ii) Debit and their clearance-IAFA-195	157, OM-II Vol-I	Accounts Section		
	Dir of ACS - Training of Army Personnel	020/90	(i)Credit and their clearance-IAFA-525 and (ii) Debit and their clearance-IAFA-195	157, OM-II Vol-I	Accounts Section		
	Indian Mil. Service Family Pension Fund (Transferred)	020/93	(i)Credit and their clearance-IAFA-525 and (ii) Debit and their clearance-IAFA-195	157, OM-II Vol-I	Accounts Section		
	Indian Military Widows and Orphans Fund (Transferred)	020/94	(i)Credit and their clearance-IAFA-525 and (ii) Debit and their clearance-IAFA-195	157, OM-II Vol-I	Accounts Section		
	Pay & Allowances - GREF Civilians	020/74	(i)Credit and their clearance-IAFA-525 and (ii) Debit and their clearance-IAFA-195	157, OM-II Vol-I	Accounts Section		
	House Building Advance - Suspense	020/62	(i)Credit and their clearance-IAFA-525 and (ii) Debit and their clearance-IAFA-195	157, OM-II Vol-I	Accounts Section		
	Motor Conveyance Advance - Suspense	020/63	(i)Credit and their clearance-IAFA-525 and (ii) Debit and their clearance-IAFA-195	157, OM-II Vol-I	Accounts Section		
	National Defence Fund - Suspense	020/92	(i)Credit and their clearance-IAFA-525 and (ii) Debit and their clearance-IAFA-195	157, OM-II Vol-I	Accounts Section		
	<b>Total MH 8659</b>						
<b>8670,00</b>	<b>CHEQUES AND BILLS</b>						
109	Defence Cheques						
	Drawing from Banks/Treasuries	020/81	IAF(CDA)-345 (Schedule-III), Register of unlinked Cheques	319-A, OM-II, Vol-I	Accounts Section		
<b>8671,00,</b>	<b>DEPARTMENTAL BALANCES</b>						
104	Defence						
	Defence Services Departmental Balances	020/97					
	Cash balances brought forward	001/00					
	Cash balances carried forward	090/00					
<b>8672, 00,</b>	<b>PERMANENT CASH IMPREST</b>						
104	Defence						
	Defence Services Permanent Cash Imprest	020/98	IAFA-1168	Para 482, OM-II Vol-I	Audit Section		
	Civil permanent cash imprest	096/39	IAFA-1168	Para 482, OM-II Vol-I	Audit Section		
<b>8674</b>	<b>SECURITY DEPOSITS MADE BY GOVT.</b>						
101	Security Deposits made by Government						
	Security amount Deposited with Courts	020/99					

Annexure 'A'							
Sector/ sub-Sector Major/ sub- Major/ Minor Head	Description	Code Head	Prescribed format of the Register for recording transaction	Authority under which Register has been prescribed	By whom maintained or required to be maintained as per columns 4 to 8	Proposed format for maintaining annual balances	Reasons for proposing format undercolumn 7
1	2	3	4	5	6	7	8
	Security Deposits by Central Govt. Offices	020/85					
8677,00,	REMITTANCES INTO BANKS/ TREASURIES						
104	Defence						
	Remittances into Banks/Treasuries	020/80	Register of MROs	Annexure 'A' to Para 94, Defence Account Code	Accounts Section		
8679, 00,	ACCOUNTS WITH GOVT. OF OTHER COUNTRIES						
105	Pakistan						
	Accounts with the Def. Services Pakistan	021/01					
	Accounts with the AG, West Punjab	021/02					
	Accounts with the Comptroller North West Frontier Provinces	021/03					
	Accounts with the AG Pakistan Rev.(for Sind Tran.only)	021/04					
103	Mynamar						
	Accounts with Government of Mynamar	021/27					
108	United Kingdom						
	Accounts with Govt. of United Kingdom	021/28					
SECTOR M	REMITTANCES						
8782	ADJUSTMENT BETWEEN OFFICERS RENDERING						
110	Miscellaneous Remittances						
	Transfers between PAO of the same Ministry	022/15					
123	Remittances of Military Engineer Services offices	022/00					
124	Transfers between Officers of the MES officres	022/10					
8787, 00,	ADJUSTING ACCOUNT WITH RAILWAYS						
101	Adjusting Account with Railways						
	South Central Railway, Secunderabad	023/01	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Southern Railway, Chennai	023/02	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Central Railway, Mumbai	023/03	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Northern Railway, New Delhi	023/04	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Eastern Railway, Kolkata	023/05	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	North East Railway, Gorakhpur	023/06	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		



Annexure 'A'							
Sector/ sub-Sector Major/ sub- Major/ Minor Head	Description	Code Head	Prescribed format of the Register for recording transaction	Authority under which Register has been prescribed	By whom maintained or required to be maintained as per columns 4 to 8	Proposed format for maintaining annual balances	Reasons for proposing format undercolumn 7
1	2	3	4	5	6	7	8
	North East Frontier Railway, Pandu	023/07	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	South Eastern Railway, Kolkata	023/08	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Western Railway, Mumbai	023/09	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Chittaranjan Loco Works, Chittaranjan	023/10	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Integral Coach Factory, Perambur	023/11	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	modernisation of Workshop, ND.	023/12	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Yeshanka, B'lore	023/14	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Varanassi	023/15	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Met Transport Project, Kolkata	023/16	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Electrification, Allahabad	023/17	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Bhawan, New Delhi.	023/18	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Met Transport Project Chennai	023/19	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Met Transport Project, New Delhi	023/20	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Diesel Component Works, Patiala	023/21	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Met Transport Project, Mumbai	023/22	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Hajipur	023/23	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Jaipur	023/24	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Bhuvaneshwar	023/25	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Allahabad	023/26	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Railway, Bilaspur	023/27	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Hubli	023/28	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Jabalpur	023/29	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
8788 ,00,	<b>ADJUSTING ACCOUNT WITH POSTS</b>						
101	Adjusting Account with Posts						
i).	Director of Accounts Posts & Telegraphs						
	Kolkata	024/01	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Delhi	024/02	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Chennai	024/03	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Nagpur	024/04	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Lucknow	024/05	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
ii).	Dir of Accts Posts & Telegraphs Stores, Workshiops, Kolkata	024/07	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
iii).	Deputy Director of Accounts Posts and Telegraphs	024/08	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Bangalore	024/09	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Bhopal	024/10	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Cuttack	024/11	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Hyderabad	024/12	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Kapurthala	024/13	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		

Annexure 'A'							
Sector/ sub-Sector Major/ sub- Major/ Minor Head	Description	Code Head	Prescribed format of the Register for recording transaction	Authority under which Register has been prescribed	By whom maintained or required to be maintained as per columns 4 to 8	Proposed format for maintaining annual balances	Reasons for proposing format undercolumn 7
1	2	3	4	5	6	7	8
	Jaipur	024/14	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Patna	024/15	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Trivandrum	024/16	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Ambala	024/17	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	Ahmedabad	024/18	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
	P&T Madras	024/24	Outward Settlement Register	Annexure 'E' to Para 97, Defence Account Code	Accounts Section		
8797	<b>EXCHANGE ACCOUNTS</b>						
101	Accounts between Defence Accounts Officers						
	Originating Rt/Payment by other CDA on a/c of CDA Patna	070/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CDA to CDA Patna	070/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CDA on a/c of Pr.CDA(P) Allahabad	071/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CDA to Pr.CDA(P) Allahabad	071/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CDA on a/c of CDA(O), Pune	072/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CDA to CDA(O), Pune	072/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CDA on a/c of CDA(A), Meerut	073/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CDA to CDA(A), Meerut	073/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CDA on a/c of Pr.CDA(SC), Pune	074/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CDA to Pr.CDA(SC), Pune	074/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CDA on a/c of CDA Bangalore	075/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CDA to CDA Bangalore	075/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CDA on a/c of Pr.CDA(WC), Chandigarh	076/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CDA to Pr.CDA(WC), Chandigarh	076/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CDA on a/c of Pr.CDA(Fys), Kolkata	077/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CDA to Pr.CDA(Fys), Kolkata	077/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CDA on a/c of Pr.CDA(AF), Dehradun	078/21	IAFA-742	OM-II, Vol-II	Accounts Section		

Annexure 'A'							
Sector/ sub-Sector Major/ sub- Major/ Minor Head	Description	Code Head	Prescribed format of the Register for recording transaction	Authority under which Register has been prescribed	By whom maintained or required to be maintained as per columns 4 to 8	Proposed format for maintaining annual balances	Reasons for proposing format undercolumn 7
1	2	3	4	5	6	7	8
	Responding Dr/Cr by other CDA to Pr.CDA(AF), Dehradun	078/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CDA on a/c of Pr.CDA(N), Mumbai	079/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CDA to Pr.CDA(N), Mumbai	079/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CDA on a/c of CDA(F), Meerut	080/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CDA to Pr.CDA(F), Meerut	080/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CDA on a/c of Pr.CDA(NC), Jammu	082/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CDA to Pr.CDA(NC), Jammu	082/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CsDA on a/c of ZO(DPD), Chennai	083/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CsDA to ZO(DPD), Chennai	083/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CsDA to CDA(CSD), Mumbai	085/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CsDA to CDA(CSD), Mumbai	085/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CDA on a/c of Pr.CDA, New Delhi	086/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CDA to Pr.CDA, New Delhi	086/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CsDA on a/c of CDA, Chennai	088/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CsDA to CDA, Chennai	088/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CDA on a/c of Pr.CDA(R&D), New Delhi	089/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CDA on a/c of Pr.CDA(R&D), New Delhi	089/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CDA on a/c of CDA(PD), Meerut	090/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CDA to CDA(PD), Meerut	090/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CsDA on a/c of CDA, Guwahati	091/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CsDA to CDA, Guwahati	091/22	IAFA-742	OM-II, Vol-II	Accounts Section		

Annexure 'A'							
Sector/ sub-Sector Major/ sub- Major/ Minor Head	Description	Code Head	Prescribed format of the Register for recording transaction	Authority under which Register has been prescribed	By whom maintained or required to be maintained as per columns 4 to 8	Proposed format for maintaining annual balances	Reasons for proposing format undercolumn 7
1	2	3	4	5	6	7	8
	CsDA on a/c of Pr.CDA(CC), Lucknow	092/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CsDA to Pr.CDA(CC), Lucknow	092/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CsDA on a/c of CDA(BR), New Delhi	093/21	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CsDA to CDA(BR), New Delhi	093/22	IAFA-742	OM-II, Vol-II	Accounts Section		
	CsDA on a/c of CDA(R&D), Bangalore	093/31	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CsDA to CDA(R&D), Bangalore	093/32	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CsDA on a/c of CDA, Secunderabad	093/41	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CsDA to CDA, Secunderabad	093/42	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CsDA on a/c of CDA, Jabalpur	093/51	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CsDA to CDA, Jabalpur	093/52	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CsDA on a/c of CDA(AF), New Delhi	093/61	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CsDA to CDA(AF), New Delhi	093/62	IAFA-742	OM-II, Vol-II	Accounts Section		
	CsDA on a/c of CDA(R&D), Hyderabad	093/71	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CsDA to CDA(AF), New Delhi	093/72	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CsDA on a/c of CGDA, New Delhi	093/81	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CsDA to CGDA, New Delhi	093/82	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CsDA on a/c of CDA(IDS), New Delhi	093/91	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CsDA to CDA(IDS), New Delhi	093/92	IAFA-742	OM-II, Vol-II	Accounts Section		
	Originating Rt/Payment by other CsDA on a/c of CDA(SWC), Jaipur	070/31	IAFA-742	OM-II, Vol-II	Accounts Section		
	Responding Dr/Cr by other CsDA to CDA(SWC), Jaipur	073/32	IAFA-742	OM-II, Vol-II	Accounts Section		