

A/C Circular No. 51 of February 2010

No. A/II/11366/DIDS/Vol-XXXVI
Office of the CGDA,
Ulan Batar Road,
Palam, Delhi Cantt-10
Dated:- 26 Feb. 2010

To

The PCDA/CDA

Subject:- Defence Exchange Account- Originating/Responding action by the
Controllers' Offices in the month of March(Final) Account.

It has been observed in the past years that Controllers' offices have
been operating Defence Exchange Account in March Manual Accounts.

2 As per Para 120(b) of Defence Accounts Code, the list of Originating
items from February to March Supplementary(Corrections) Accounts and Responding
items from March(Supplementary) Accounts to March Supplementary(Corrections)
Accounts are to be processed by the EDP Centre, Meerut, and the list of outstanding
items has to be dispatched to the Controller offices by 30 September.

3 As the above cited Para of Defence Accounts Code does not specify
whether the items originated/responded in the month of March (Manual) Accounts
would also be processed by the EDP Centre, Meerut, a doubt had arisen as to how such
items are being dealt with by the EDP Centre of HQrs office and how these items are
being matched and deleted from the Defence Exchange Account by EDP Centre
Meerut. This matter was accordingly referred to EDP Centre, of HQrs office for
their examination and comments.

The views of EDP Centre of HQrs office to the points of doubt raised are reproduced below,

Sl. No	Point of Doubt	Comments of EDP Centre of HQrs office
a)	Whether the transactions passed on through DEA in 15 Accounts should continue to be allowed	Though provision does not exist in the manuals for accepting these items in 15 Accounts, EDP Centre is processing the DEA every month including 15 Accounts, if received from Controllers' offices. EDP Centre has no objection in processing these items if received.
b)	Whether soft copy of the responding items included in 15 accounts is being received from the DDP Centers and get included while processing the items for Q.E 15/---. If not, how the items responded in 15 accounts would be paired and deleted from the outstanding list.	Yes. Soft copy of the responding items is being received.
c)	Whether the list of originating items included in 15 accounts are system generated by the EDP Centre, New Delhi and provided to the EDP Centre Meerut, or not.	Yes.
d)	In case the soft copy of the items included in 15 accounts are provided to the EDP Centre, Meerut, via EDP Centre, New Delhi, then whether the existing provisions contained in Defence Account Code require review and amendment	Based on experience it may be stated that the manuals require modification. EDP has no objection in amending the provisions of the manuals.

5. The comments of the EDP Centre of HQrs office have been perused. In view of the prevalent practice of operating the Defence Exchange Account by the Controllers' offices in March (Manual) Accounts and processing of these items by the EDP Centre, New Delhi/Meerut, it has been decided to incorporate this procedure in the Defence Accounts Code. Operation of DEA heads in March (Manual) Accounts should however, be made only sparingly, subject to the conditions laid down in Para 229 of OM Pt-II Vol-I, Para 32(iii) of OM Pt-XI and Para 123 of Defence Accounts Code

6. Suitable amendment to the Defence Accounts Code is being initiated.

Addl. CGDA has been consulted


Jt. CGDA(A&B)

Copy to

The PCDA(SC) Pune : With reference to the above, it is requested that amendment to the Para 120(b)(iii) may be initiated by inserting a suitable note thereunder and draft amendment may please be forwarded to this HQrs office for vetting.

S/d
Jt. CGDA(A&B)