



OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS

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No.A/I/11336/Accounts/2016-17

Dated: 02.02.2017

To,

(By Name)

PCsDA/CsDA/PC of A/cs (Fys)

Sub: Monthly certificate on Review of Sectional Compilation.

Review of Sectional Compilation certificate is being received, duly seen by Addl. CDA/CDA/PCDA from our entire field Controllers regularly with the remarks that "the booking made in the compilation during the month have been reviewed and found correct. It is also mentioned therein that re-adjustment wherever required has been carried out in the next day's compilation and amount compiled to the fictitious code heads and misclassifications have also been rectified in the next day's account." Further, it is also certified that accounting checks prescribed under Para 71 of Defence Accounts Code have been carried out by the concerned AAOs/AOs/SAOs and GOs of Accounts Section.


2. However, during the closing of Accounts of Financial Year 2015-16, it has been seen that a large number of errors in booking viz operation of wrong code heads, operation of code heads on wrong side (Receipt side code heads operated on charge side and vice versa), adverse balances, fictitious code heads, non uploading of Punching Mediums have been noticed and Controllers office had to be requested to rectify the errors. As per existing practice/ extended orders, all errors of compilation made during the booking in March Prelim. have to be corrected in March (Sy-I) Accounts i.e. Corrections Accounts. Further, this office has also pointed out instances of wrong booking /errors to concerned field Controllers as identified on scrutinizing of RDR compilation every month. A list of common errors is also enclosed herewith for

compilation every month. A list of common errors is also enclosed herewith for your ready reference. Moreover, time schedule given by CGA has not been adhered to by ~~field~~ ^{field} Controllers' offices.

3. It is, therefore, observed that the Punching Medium/ Sectional Compilation are not being scrutinized carefully by the Controllers' offices as laid down in Para 71 of Defence Account Code 2014, yet certificate is being forwarded in a routine manner. This office is left with only one option to rectify the errors through Journal entries. In many cases, it has also been observed that errors in the final closed Accounts have been identified late by Controllers' offices, after the time schedule given by CGA is over. In such type of cases, this office has to request the CGA (Min. of Fin.) for acceptance of Journal Entries for rectification of such errors which is a cause of embarrassment for our Department. Further, non-detection and rectification of errors before closing of March (Sy-I) Accounts, _____ has led to large number of Journal Entries to rectify the errors and also late receipt of JE also delays the finalization of Appropriation Accounts. This has been adversely commented upon by Ministry of Defence (Fin / Bud) CGA as well as C&AG office.

4. It is, therefore, requested to initiate remedial measures by your office to avoid lapses as identified above _____ so that the need for operation of Journal Entries is minimized.

Encl: as above


(Dr. Ajai Kumar Pradyot, IDAS)
Jt. CGDA (A&B)

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 &	

		Transfers between Pay Accounts Offices of the same Min.	018/65
24.	020/61 with Cat 75	Other Transactions Miscellaneous Suspense	Code head 020/61 with Cat 75 be brought to nil balances at the end of year as it comprises incidence of heads closing to Govt accounts (DSC Rt /Ch heads).