

**Speed Post/TTB**

No. A/IV/213/Vol-XIV

Office of the CDA, Udayan Vihar,  
Narangi, Guwahati- 781171.

Dated: 09 /04/2014.

To,

Subject: - Rendition of Statements No. 4&11 of Finance Accounts for the  
year 2013-14.

Reference: HQrs. Office letter No. A/III/11383/Accounts/2013-14 dated  
03/04/2014 (Important Circular No. 105)

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Statements No. 4 & 11 of Finance Accounts for the year 2013-14 in respect of  
your section/office may please be submitted so as to reach this office by the dates  
mentioned against each, duly reconciled the amount shown in your report with the  
compiled actuals.

NIL reports are also required.

(I) Statement No. 4

-21<sup>nd</sup> April, 2014

(II) Statements No. 11

(Statement showing investments of the  
Union Govt. in the statutory corporations,  
Govt. Companies, Other Joint Stock Companies,  
Co-operative Banks and Societies etc.)

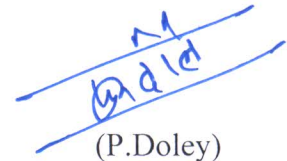
-08<sup>th</sup> May, 2014

It is, therefore, requested that the statements No. 4 & 11 duly completed in  
all respects along with the prescribed check list (copy enclosed) may kindly be sent to  
this office on the Proforma prescribed by the CGA (Proforma enclosed) on due dates as  
indicated above to enable us to forward the consolidated report to our HQrs. Office as per  
scheduled dates.

GO (A/Cs) has seen.

Please acknowledge receipt.

Encl: 20 (Twenty Sheets)



(P.Doley)  
Accounts Officer (A/Cs)

**INSTRUCTIONS FOR THE CLOSING OF ANNUAL ACCOUNTS**

Statement of Central Transactions (SCT) shall be generated by the system after acceptance of Supplementary-II account by the Monthly Accounts Section. E-Lekha package shall take care of rounding of figures. However, the Pr. Accounts Office has to ensure the correctness and the rounding of the figures appearing in the SCT. After ensuring that there is no discrepancy, the Pr. Accounts Office shall submit the SCT to Finance Accounts Section, O/o CGA for acceptance. Simultaneously, the Pr. Accounts Office shall submit to Finance Accounts Section, O/o CGA a signed copy of each of the system generated report along with a forwarding letter. On receipt of it, Finance Accounts Section after making usual check shall accord its acceptance to the SCT through the system itself.

- 2.** The following certificates may also be furnished with aforementioned forwarding letter: -
- i) Certified that the transactions included in this statement were communicated to the Departmental authorities concerned, has been duly reconciled by them and their acceptance has been kept on record.
  - ii) Certified that no new major or minor head has been opened and included in this statement without the prior approval of the Controller General of Accounts, except where authority therefore exists in the List of Major and Minor Heads of Account.
  - iii) Certified that all Debt, Deposits, Suspense and Remittance Heads figures included in this statement have been communicated to the concerned departmental authorities and their acceptance of figures and balances at the end of the year received and kept on record.
  - iv) Certified that the figures adopted in the Abstract Appropriation Accounts (Central) agree with those shown in this statement.
- 3.** Further, immediately after submission of the SCT for the year 2013-14, a separate letter should be sent to the Monthly Accounts Section certifying that :-
- (i) The SCT for the year 2013-14 has been handed over to Finance Accounts Section vide Letter No. .... Dated .....
  - (ii) The SCT figures have been reconciled with e-lekha figures and in respect of Plan expenditure with PFMS (earlier known as CPSMS) data and there is no discrepancy.
  - (iii) Corrections and periodical adjustments made after submission of March 2014 (Sy-I) have been made in March 2014 (Sy-II) accounts. In case of no corrections/adjustments, a NIL Supplementary-II account has been submitted to Monthly Accounts Section.
- 4.** After the submission of SCT on e-lekha to this office, no correction is admissible in the accounts, except in special cases, through Journal Entries to be uploaded through e-lekha. A hard copy signed by the CCA/CA/Dy.CA (holding independent charge) is to be invariably submitted to the Joint Controller General of Accounts. Journal Entry should be justified with detailed reasons. These should always be accompanied by a Statement of consequential corrections to the Statement of Central Transactions showing all figures to be corrected and final figures after corrections, as required in Para 5.9 read with Para 16.3.4 of Civil Accounts Manual.
- 5.** After all the Journal Entries for the year 2013-2014 have been uploaded on e-lekha and got approved from the CGA's Finance Accounts Section, Sy-III account may be submitted to Monthly Accounts Section along with all corrections below minor head level.

