



रक्षा लेखा नियंत्रक का कार्यालय, गुवाहाटी उदयन विहार, नारंगी, गुवाहाटी-781171

OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS  
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No.DDP/1/PM/Vol-I

Dated: 21/08/2019

IMPORTANT CIRCULAR : 79

To,

✓ All Compiling Sections of MO and Sub Offices

Subject: **Uploading of Punching Medium (PM) on daily basis.**

HQrs CGDA Office letter No. A/1/13311/15/PM/2018-19 dated 30/07/2019 regarding timely uploading of Punching Medium and correct classification of expenditure is being reproduced herewith which is self explanatory for guidance and necessary action:

The time schedule for closing of Accounts for the Financial Year 2018-19 as conveyed by CGA (Controller General of Accounts) was circulated vide HQrs office letter No. A/I/13311/ACA/2018-19 dated 19/03/2019 and this office Important Circular No. 18 dated 22/03/2019 for compliance of all. However, it is observed that some Sub-Offices have not adhered to these dates. Consequently, a large number of PMs have been omitted in the March Supplementary-I Accounts.

Further many cases of misclassification in booking of expenditure such as operation of wrong code heads, adverse balances, were noticed which were not found rectified by Field office in time i.e. before closing of Supplementary-I (March Final). An illustrative list of such misclassification has been circulated vide HQrs letter NO.A/II/11101/TMM/Vol.I dated 06/06/2019. This casual approach in processing of PMs has been adversely commented of by CGDA. As these lapses not accounted for in March Final had to be corrected at journal Entry (JE) stage, therefore, a large number of such entries proposed by PCsDA/CsDA offices had to be submitted to CGA by HQrs office for incorporating the same in the Accounts of Financial year 2018-19.

In view of the above, All Sub offices are requested to ensure that **PMs are invariably uploaded on daily basis.**

Further, the **Review of Sectional Compilation must be carried out immediately** on receipt of Sectional Compilation to ensure the correctness of the PM and timely correction of misclassification if any. **PM must be forwarded to this office through e-mail on cdaguwedp.dad@hub.nic.in by 26<sup>th</sup> of every Month.**

Dy. CDA (DDP Cell)

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EDP Section  
MO Guwahati

: For uploading in website of CDA Guwahati

Dy. CDA (DDP Cell)