



कार्यालय, रक्षा लेखा नियंत्रक  
उदयन विहार, नारंगी, गुवाहाटी-७८११७१  
OFFICE OF CONTROLLER OF DEFENCE ACCOUNTS,  
UDAYAN VIHAR, NARANGI, GUWAHATI-781171  
ई-मेल/email : [cdaguwaccounts.dad@hub.nic.in](mailto:cdaguwaccounts.dad@hub.nic.in)



E-MAIL/Website

पत्र संख्या : A/IV/65/Rev.Sec./Cert./Vol.-XXX

Date: 21/01/2022

To,

All Concerned Sections of Main Office,

All AOs GE,

All PAO (ORs) ARC & GTC,

Area Accounts Office, Shillong

**Sub** : Discrepancies in Monthly Accounts upto Nov-2021

**Ref** : HQrs. Letter No. A/I/11336/Obs/2020-21/E-526 Dt. 13/01/2022

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Please find enclosed the above HQrs. Letter regarding the captioned subject HQrs. office has directed to examine the expenditure bookings made under Major Head 8011 and Minor Head 103. Further, it has been mentioned that necessary rectification of entries may be carried out at the earliest before closing of F.Y. 2021-22, so as to avoid consequent journal entry.

**Encl:** as above

*Sardaf*  
DCDA (A/Cs)

**Copy To:**

✓ The Officer-in-Charge, }  
IT & SW (Local) }

With a request to upload the important circular in CDA  
Guwahati website.

*[Signature]*  
AO (A/Cs)



OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS  
ULAN BATAR ROAD, PALAM, DELHI CANTT -110 010

Tel:0 25665622 Fax: 011-25674786 E-mail:hqaccounts.cgda@gov.in



No. A/I/11336/Obs/2020-21/E-526

Dated: 13/01/2022

To

All PCsDA/ CsDA/ PCA(Fys)

Sub:- Discrepancies in Monthly Accounts upto Nov-2021.

The following discrepancies have been observed by the office of CGA on the basis of monthly account up to the month of November- 2021.

(Amount in Rupees)

Sl. No.	Observations	Head of Account	Code Head/ Description	Amount	Concerned PCDA/CDA
1	2	3	4	5	6
1	Negative booking under Expenditure heads reflected upto Oct. 21 account enhances the provision without any authority. As per para 3.10 of LMM&H recoveries of overpayment pertaining to previous year shall be recorded under Minor Head 911-deduct recoveries of overpayment.	7610.00.202.01.00.55 2049.03.110.01.00.45	012/12-Adv for purchase of Motor Car 004/11-Bonus on Field Deposits	(-)192314 (-)73313	CDA, Secunderabad CDA, Patna PCDA(P) CDA (Army) PCDA (SC)
2	Expenditure booking under 8011-Insurance Fund should be multiple of Rs. 15000/30000/60000/ 120000. Booking of Receipts Head should be at Minor Head.	8011.00.103.02.00.00	015/60- CGEGIS	70112154 (Dr) 1173755409 (Cr)	All PCDA/CDA
3	Booking under Minor Head 103-Surcharge may also be reviewed	0021.00.103.04.00.00	003/04-TDS	26893871 (Cr)	All PCDA/CDA
4	Booking under MH 0235 (CGEIS) may be reviewed as there is not amount/ less amount booked last year	0235.60.105.01.00.00	008/00-Govt. Employees Insurance Scheme.	8180 (Cr)	PCA (Fys) PCDA (Navy)

In respect of the above, it is enjoined upon by all Controllers that the matter may be examined on priority and necessary rectification entries may be carried out at the earliest before the closing of Financial Year 2021-22, so as to avoid any adverse comments and consequent Journal Entry.

This issues with the approval of Jt. CGDA(Accounts).

Sr. AO (Accounts)