

(23)
21/12/2022



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



E-MAIL/WEBSITE/TTB

No. A/IV/65/Rev. Sec/Cert./Vol-XXX

Dated: 16/12/2022

To,

The Officer-in-Charge,

- 1). PAO (ORs) ARC, Shillong
- 2). PAO (ORs) GTC, Shillong
- 3). Area Accounts Office, Shillong
- 4). All AOs GE/AGEs/AAO DEOs/AAO ADEOs offices
- 5). All Compiling Section of Main Office, Local

Subject:- Checklist on Monthly Certificate on Review of Section Compilation.

Reference:- HQrs. Letter No. A/I/13640/Rev. of Sec. Comp./22-23/Vol.II Dated: 09.12.2022

During review of certificate of compilation endorsed by various sub-offices as well as Audit Sections of Main Office, CDA Guwahati, it is observed that they are not adhering to the instructions contained in Para-289 of OM Part-II on "Review of Sectional Compilation".

As such a checklist prepared by HQrs. office based on the discrepancies noticed in the recent past is enclosed herewith as Annexure-A for your information, guidance and strict compliance before submission of the "Review of Sectional Compilation Certificate".

CDA has seen.

Encl: As Above

SD/-
Dy. CDA (A/Cs)

Copy to:

IT&SW (Local) : For uploading the same on CDA Guwahati website.

Harender Jena
Sr. AO (A/Cs)

Check-list for PCsDA/CsDA on Review of Sectional Compilation

- i. No amount appears under a fictitious code head i.e. Non operative code head or which has been deleted from the financial accounts during the course of the year.
- ii. No minus figure ordinarily appears under a head other than a deduct head or a plus figure under a deduct head.
- iii. The Defence Exchange account heads both for original and responding items, allotted to a Controller; do not appear in his own compilations.
- iv. No fresh receipts are compiled under the heads like "Defence saving provident fund" (Code Head 0/015/03) etc.
- v. No amount appears as "Charges" under the head "National Defence Funds Suspense" (Code head 0/020/92).
- vi. The heads under "Section" M- Remittances normally close monthly with "Nil" balances.
- vii. The balances under the Defence Account heads, as also the heads for Deposits, Advances and Suspense Accounts are reduced to the absolute minimum.
- viii. The "Transfer between Offices of the MES" Code Head (0/022/10) is closed with the Nil balance.
- ix. As far as possible, Main Head & Sub Head G. MES Advance (Code Head No. 510/00) closes with a Nil balance.
- x. No amounts on account of pre-partition charges are compiled under Major Head 4076- Defence Capital Outlay
- xi. 'Nil' figures appear in the compilation of the Controller of Defence Accounts (Army) Meerut for March Supplementary under the following heads:
 - (i) Indian Military Services Family Pension Fund (Transferred) (Code Head 020/93).
 - (ii) Indian Military Widows and Orphans Fund (Transferred) (Code Head 020/94).
- xii. The entire charges complied by Regional CDA etc. to the Head "Advances -Pay Accounts Offices" (Code Head-018/65) during the course of a year, should be transferred by HQrs EDP Centre through Systems as prescribed in Appendix 4 of Defence Accounts Code to the books of CDA Concerned (as the case may be) in March Supplementary Accounts.

- xiii. No bookings to be made to conversion codes 005/00, 006/00, 006/01, 006/02, 007/00 & 011/00 by Office of PCsDA / CsDA.
- xiv. Compilation under 015/60 (+) Ch should be in multiples of Rs.15000/-
- xv. System check to ensure that GST @2% is deducted when the amount booked under Budget Head is more than 2.5 lakhs or the amount as specified by Govt. of India time to time.
- xvi. Ensure each employee contribution under NPS heads (Code 016/04) @ 10% is having corresponding Govt. contribution under relevant NPS head (016/05) @ 14% and ensure nil balance at the end financial year under these two heads.
- xvii. Ensure that there should be no fresh credit (receipt) booking under code head 016/02(Rt) and 016/03(Rt).
- xviii. Ensure that Health & Education Cess is levied @ 4% of Income Tax (including surcharge) under code heads 003/11, 097/12 and 098/36.
- xix. Ensure that no booking under charge side of Motor Conveyance Adv and Other Motor conveyance Adv code heads 012/12, 012/22, 095/85 098/85 and 012/13, 012/23, 095/89, 098/94 etc.
- xx. Code heads to be operated specially on the charge / receipt sides, not to be operated otherwise eg., 020/80 only on charge side and 020/81, 020/91 on receipt side.
- xxi. Code head operative only on receipt side should not be operated on change side and vice-versa in punching medium
- xxii. Category Code 28 is to be prefixd to 021/00 in respect of transaction taking place in Public Sector Banks.
- xxiii. Ensure that the head of account operative exclusively by certain specified Controllers do not appear in the compilation of other Controllers.
- xxiv. Ensure that clearances from suspense (020/61) is to be done by plus or minus from this same entry and not by contra entry.
- xxv. System will point out the Imprest accounts not compiled during the month.
- xxvi. No expenditure is made under Major Heads 2552, 4552 and 6552 (Except Ministry of Development of North Eastern Region).

- xxvii. All transactions are booked as Revenue Expenditure (Charged) only under Major Heads '2048-Appropriation for reduction or avoidance of debt' and '2049 – Interest payments'.
- xxviii. No progressive positive booking should be made under deduct minor heads from 901 to 913 (Deduct Heads).
- xxix. All residual transactions reported by RBI should also be included in March (Prelim.) accounts itself.
- xxx. All receipts realized / became due through book adjustments or otherwise on or before 31st March, but yet to be accounted for should be incorporated in the same financial year.
- xxxi. All minus transactions other than those which are authorized should be reviewed to ensure that there is no misclassification.
- xxxii. Any misclassification noticed during reconciliation process should be rectified before submission of Sy-I Accounts.
- xxxiii. No balance should remain under the Major Head 8000 – Contingency Fund at the end of the financial year.
- xxxiv. Any transactions accounted for in a wrong Grant No. should be rectified through normal transfer entries only. Journal Entries (JEs) are not allowed for this purpose in the software system.
- xxxv. All annual payments like interest on CGEGIS, Insurance amount etc. should be accounted for in March Prel. Accounts itself.
- xxxvi. Under major head 8670 – Cheques and Bills, if the clearance during the year is more than the outstanding balance at the end of previous year or the clearance is being booked against the already existing adverse balance, the same should be reviewed and misclassification should be rectified through TE.
- xxxvii. Negative compilation under Unclaimed Fund code heads should be reviewed before closing of March Final Accounts.
- xxxviii. Ensure that there should be no compilation under IOFWP Fund code head 015/11 as this code head has been discontinued.
- xxxix. Bookings under 003/07, 003/08 (Rt), 004/21 & 004/26 (Ch) to be critically examined.
- xl. Prefixing of category codes which are either not existing or meant for other heads to be avoided.

- xli. Amount booked to codes 020/55; 020/62 ; 020/63 to be supported with collateral evidence.
- xlii. Amounts booked to 021/71 (write off from balance heads) to be critically examined.
- xliii. PAOs to ensure that section codes are prefixed only in respect of 022/15 and 018/65.
- xliv. For operation of 00/020/72 with Category prefix 26, DID Schedules to be invariably called for even without waiting for Annual Consolidated Abstract of Progress Register.