

MOST IMPORTANT CIRCULAR-18

OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS, GUWAHATI, UDAYAN VIHAR  
NARANGI, GUWAHATI-781171

NO. A/IV/18/Imp.Cir/Vol-VII  
To

Dated : 22 /03/2019

1. All compiling Groups/Sections of MO & Sub Offices.
2. The O i/C DDP/EDP Centre ( Local)

**(Through CDA Guwahati Website)**

Subject: Annual closing of Accounts for the year 2018-2019.

Reference: HQrs. Office letter No. A/I/13311/ACA/2018-2019 dated 19/03/2019 (Accounts Important Circular No. 144 of 03/2019).

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As per guidelines by the CGA, Ministry of Finance (Department of Expenditure), the accounts of FY 2018-19, will be closed in the following phases:

- a) March (Preliminary)
- b) March (Supplementary) (March Final)

Accordingly, there will be no Manual Account. March Supplementary-I will be treated as March Final Account.

The following dates have been fixed for submission of accounts for March (Preliminary) 2019, March (Supplementary-I) (March Final) 2019 to EDP Centre/Accounts section of this office.

Month's Accounts	Date by which the last batch of PM to reach DDP/EDP Centre, Guwahati (with requisite certificate)
March (Preliminary) 2019	<b>03/04/2019</b>
March (supplementary-I) (March Final) 2019	<b>16/04/2019</b>

2. Suitable arrangements may please be made for dispatch of P.M. on the dates as prescribed in order to avoid non-inclusion of P.M.

3. It may be ensured that maximum leftover booking are made in March (Preliminary) accounts itself. Bookings in March Supplementary-I are made only in exceptional circumstances. **Cases of delay in readjustments and misclassifications will be viewed seriously.**

4. **It should be ensured that the under mentioned transactions (items) are completed before finalisation of March (Supplementary-I) (March Final) 2019.**

(i) Health Education Cess @ 4% should be compiled properly replacing Primary Education Cess and Secondary and Higher Education Cess in respect of eligible Tax collections (including Surcharge). Matter has already been brought to the notice of all concerned vide this office Important Circular No. 42 dated 09/08/2018.

**(Contd. to - - P/2)**

(ii) No amount remain outstanding under "Receipts Awaiting Transactions" i.e NPS transactions under code heads 016/04 and 016/05 at the close of Accounts for the F.Y 2018-2019. In case the amount remain outstanding in these code heads, the same are transferred to Miscellaneous Suspense Head 020/61 in March Supplementary Accounts positively for clearance in the subsequent financial year.

(iii) Amounts pertaining to charged expenditure have been correctly accounted for and complied.

(iv) Minus transactions are genuine.

(v) There are no compilations under Major Heads 8342.00.117- Defined Contribution Pension Scheme for Government Employees.

(vi) There are no adverse balances in compilation.

5. It was noticed in the past that the P.M for March (Supplementary-I) (March Final) 2018 contained errors, fictitious code heads which are not be operated by the Controller originating the Punching Medium etc. It is, therefore, essential to scrutinize the Punching Medium very carefully as laid down in Para 71 of Defence Account Code (1994 edition).

In so far as sub-offices are concerned e.g. AOs GE, PAO (ORs), DPDOs, etc, which are at present authorized to send Punching Media direct to DDP/EDP Centers, their DDP/EDP may please ensure that code Head Master is updated so that erroneous/fictitious code heads are identified/got rectified/compiled immediately and compilation data is transmitted to EDP Center of HQrs. Office on a daily basis.

6. In respect of Railways/Department of Post/MEA etc only inescapable and important transactions of large magnitude (say Rs 1,00,000 and above) should be proposed for proforma adjustment outside the books of RBI in accordance with provisions contained **Para 109 of Defence Account Code, 2014**. An expeditious action is required to be taken to forward the vouchers/Schedules in respect of individual transaction of Rs 1,00,000/- and above gross debits/credits which have not been advised to the RBI before close of their books for the current year 2018-2019 and which are likely to affect the appropriations of the year or may remain outstanding under the Remittance Heads in the Defence Books, to the Civil Accounts Officers concerned and their acceptance for the debits/credits involved obtained well in time by pursuing the matter vigorously. On receipt of acceptance from the parties concerned the details of the transactions should be reported to this office (in duplicate) latest by **06/05/2019** in the proforma appended as **Annexure 'C'** to this circular to enable the HQrs. Office to obtain the approval of CGA Ministry of Finance (Department of Expenditure) for inclusion in the current years accounts. NIL report are also required.

7. The **Annual review of Balances (AROB) for March Supplementary-I along-with statements 5 & 13 for the year 2018-19** may please be furnished by name to **Shri R.Singha,**




Sr.Accounts officer, Accounts Section of M.O. so as to reach this office not later than 10/06/2019.

8. The provisions contained in Para 289,290 and 291 of OM Pt-II Vol-I (Chapter-III-Accounts Section) in regard to review of compilation should be adhered to. It should be ensured that all category code heads prefixed to Service/ RD&R Heads are correct.
9. The outstanding balances under various Minor Heads below Major Head "8659-Suspense Account (Defence)", "8787-Adjusting Account with Railways" at the end of 2018-2019 may be reviewed and suitable action taken to clear all outstanding items to bring down the outstanding balances.
10. If there are adverse balances in any of the heads, a brief description of action initiated to rectify the error/correction of accounts/steps taken for proper maintenance of accounts should be indicated.
11. There should normally be no minus transactions excepting suspense heads during the year. If there are any, full reasons thereof, may please be indicated in 'Action Taken Note' in the AROB.
12. As a result of change in the procedure for closing of accounts from the current year, interest on accumulations in various Provident Fund Accounts for the year 2018-2019 may please be compiled in the March (Supplementary-I) (March Final) 2019 positively. For this purpose, all fund transactions taking place during 2018-2019 should be booked within March Preliminary and any rectification required should be carried out in March (Supplementary-I) (March Final) 2019 Accounts. It may ensure that interest or accumulations in various Provident Fund Accounts including those maintained by PAO (ORs) have been compiled. Non-compilation should be cause of administrative action.
13. After closing March (Supplementary-I) Accounts, 2019 i.e. (March Final), no rectifications/readjustments are proposed. However in exceptional and unavoidable cases, where rectifications/adjustment are necessary, the same will be carried out through Journal Entries with the approval of CGA, Ministry of Finance(Department of Expenditure)/CGDA subject to the followings:-
  - a) A PM for Journal Entry is initiated for rectification of a misclassification/readjustment, and send to this office by 24/05/2019.
  - b) The rectification/readjustment proposed is not less than Rs one Crore of amount in a single transaction unless rectification/readjustment is otherwise necessary for closing of annual accounts.
  - c) Reasons for not detecting the error during month review and within the supplementary accounts are adequately explained with the recommendation of the CDA.
14. The contents of this circular may please be brought to the notice of all concerned and acted upon promptly/accordingly.

(Contd. to - - P/4)

P/4

The receipt of this circular may please be acknowledged by name to **Shri R.Singha, Sr. Accounts officer**, Accounts Section of CDA Guwahati.

  
(J. N. Doley)  
DCDA

N.O.O  
Copy to

- (i) The O/iC  
Accounts Gp-I & II, (Local)
- (ii) The O/iC  
Accounts Gp- V & VII, (Local)
- (iii) The O/iC  
Accounts Gp-III & VI, (Local)
- (iv) The O/iC  
Accounts Gp-VIII & IX, (Local)

For information and suitable action with reference to the abov.Copy of HQrs. Office circular No. 144 of 03/2019 bearing No. A/I/113311/ACA/2018-2019 dated 19/03/2019 may please be downloaded from HQrs office Website.

**For Accounts Gp-V & VII:** Besides above, specific action as stated under Para 3 & 5 (iii), (iv), (vi) of Annexure – 'A' enclosed with HQrs. Office letter may please be ensured.

Encl:05 Sheets.

- ✓ (v) The O/iC  
DDP/EDO Cell,  
(Local).

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

  
Sr. Accounts Officer (A/Cs)

ANNEXURE 'C'

CONTROLLER GENERAL OF DEFENCE ACCOUNTS, PALAM, DELHI CANTT-110010

(Para 109 Defence Account Code ,2014)

CIRCULAR NO. 144 A//13311/ACA/2018-19 DATED 19- 03-2019

Statement showing the transactions requiring adjustment on proforma basis outside the books of Reserve Bank of India in the accounts for the year 2018-2019.

Sl. No.	Account Officer with whom adjustment required to be made	Account required to be debited/credited to <u>Defence Balances</u>		Balance effected i.e. (Central) (Civil) Posts/Rlys	No.& date of communication under which the acceptance of the debit/credit has been intimated by Civil Accounts Officer	Details of transactions and reasons for non-adjustment in the Accounts for the year 2018-2019
		Debit	Credit			
1	2	3	4	5	6	7

Certified that the items detailed in the above statement do not affect State Govt. balances and no adjustment in respect of these items has already been carried out either by this office or by the PAOs of Civil Ministries/Railways/Department of Post in the normal manner through the Reserve Bank of India in the accounts for the year