



कार्यालय, रक्षा लेखा नियंत्रक
उदयन विहार, नारंगी, गुवाहाटी-७८११७१

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



IMPORTANT CIRCULAR No. 21

Email/ Website

Date: 14/02/2022

No. A/IV/18/Imp. Cir/Vol.-VIII

To

All AOs GE, AAO Shillong,

PAO (ORs) GTC, PAO (ORs) ARC, AAO DEOs

Subject: Preventive measure to avoid non compilation of accounts during the current Financial Year, 2021-22

It is intimated that a numbers of PMs pertaining to March (Pre and Final), 2021 could not be compiled during the Financial Year 2020-21 due to blocking of certain capital heads. The same was not accepted for journal entry also thereby resulting difficulty in compilation of the same. Moreover, it has been observed that some PMs of the sections of MO CDA Guwahati as well as sub offices were left uncompiled during the previous years.

To avoid arising of the aforesaid situations, please refer this office DDP Cell letter No.DDP/1/PM/Vol-1 dated 02/02/2022 and No.DDP/1 NPS/18/Order/Vol.-XXXII dated 04/02/2022 wherein detail instructions regarding submission of PMs to Main Office CDA Guwahati and review of sectional compilation, respectively, to avoid non compilation of accounts during the current FY 2021-22 has been enumerated, which may please be strictly adhered to.

Besides adhering to the aforesaid instructions all compiling sections must follow the following checklist to avoid non compilation of accounts resulting in adverse balance in AROB and also adverse comments from our higher authorities:

1. PMs may be submitted on daily basis to DDP cell MO Guwahati and compilation thereof may be ensured personally by the officer in charge of the compiling sections/ officers. It may be ensured during March, 2022 that PMs for Payment released upto 26/03/2022 be compiled by 28/03/2022 and thereafter PMs for payment released from 28/03/2022 onwards upto 30/03/2022 be compiled by the following day. It may also be ensured that PMs for the payment released on 31/03/2022 be compiled on 31/03/2022 or by 01/04/2022.
2. As far as possible, PMs for Capital and Revenue expenditure may be prepared separately to avoid non compilation due to blocking of capital/ revenue heads.
3. On receipt of monthly sectional compilation, the same may be reviewed/ tallied with the figures of the PMs for the month to ensure correctness and discrepancy, if any, may be reflected in the certificate on review of sectional compilation forwarded to Accounts section interalia the same may be rectified in the month's accounts in which the certificate on review of sectional compilation is furnished.

It is enjoined upon all concerned that PMs for the payment made for expenditure incurred during the current Financial Year(FY), 2021-22 should not be left uncompiled after the accounts of the year is closed. The unsigned has been directed by the competent authority to inform that if any expenditure is found uncompiled after the closing of the FY, the officer in charge of the Sections/offices will be held personally responsible and liable for disciplinary action as deemed fit.

The content of this letter may be strictly adhered to.

CDA has seen this.

SD/-
DCDA (A/Cs)

Copy To: 1. Concerned Sections


Main Office, Guwahati

✓ The Officer-in-Charge,

IT & SW (Local)

} For Strict Compliance.

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


AO (A/Cs)