



रक्षा लेखा नियंत्रक, रिज रोड जबलपुर -482001

Controller of Defence Accounts

Ridge Road, Jabalpur 482001

E-mail ID: cdaacctsjbl.dad@hub.nic.in

Phone No-076126 08012



IMPORTANT CIRCULAR

NO. A/II/2538/ACA/2020-21

Dated: 19.03.2021

To

The Officer-in-Charge

(1) All Sections of Main Office

(2) All Sub Offices

Subject: Annual closing of accounts for the year 2020-21.

Ref: Hqrs Office L. no-A/I/13311/ACA/20-21 dated-.16.03.2021.

As per guidelines issued by the CGA, Ministry of Finance (Department of Expenditure) vide their OM letter No. P-23001/2021-DAMA-CGA/427 dated 10.03.2021, the accounts of financial year 2020-21, will be closed in the following phases.

(a) March (Preliminary)

(b) March (Supplementary) (March Final)

2. Accordingly, there will be no Manual Account and March Supplementary-I will be treated as March Final Account. However, 3 to 4 days time window for reporting any exceptional manual corrections have been provided to PCsDA/CsDA before finalizing of March Supplementary-I Account (March Final) in terms of Para 29 of Defence Account Code, 2014. The closing date of Accounts for the FY 2020-21 is 31st March 2021. The following dates have been fixed for the submission of accounts for the financial year 2020-21.

Month's Accounts	Date by which last batch of Punching Medium to reach DDP/EDP Centre (with requisite certificates).	Date by which daily Punching Medium Data should be uploaded in the Compilation System of CGDA, Computer Centre, Ulan Batar Road, Palam, Delhi Cantt-10 by EDP/DDP Centers.	Date of closing of accounts by the CGDA Computer Centre, Ulan Batar Road, Palam, Delhi Cantt-10 and dispatch of Printed compilation to all concerned.
March (Preliminary)'2021	04.04.2021	07.04.2021	13.04.2021
March	16.04.2021	23.04.2021	30.04.2021



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(Supplementary-I) (March Final)			
Time Window for March Supplementary-I Accounts (March Final)	22.04.2021	23.04.2021	03.05.2021

Sl No.	Items of work	Due date
1	Submission of proposal for adjustment on proforma basis outside the books of RBI	10.05.2021
2	Last date for submission of Journal Entries through e-lekha	02.06.2021

The detailed guidelines for closing of accounts are contained in **Annexure 'A'** to this circular.

3. The Punching Medium for March (Prelim.) and March Sy-I Accounts 2021 are to be dispatched by all concerned duly typed to the concerned DDP/EDP Centre(s)/ Sections, on daily basis in convenient batches. The last PM/batch for the time window should be dispatched /handed over to DDP/EDP by **22.04.2021**, so that data are uploaded in the Compilation System by **23.04.2021**. Suitable arrangements may, therefore, kindly be made by the Controller Offices for receipt of Punching Media from their Sub-Offices and dispatch thereof to the EDP/DDP on the prescribed dates. The Officer in-charge may also ensure suitable arrangements to avoid non-inclusion of PM in the March (Prelim.) and March Supplementary-I i.e. (Sy-I) (March Final). It may also please be ensured that maximum leftover bookings are made in March (Prelim.) Accounts itself. Bookings in March Supplementary-I are made only in exceptional circumstances.

4. Interest on accumulations in various Provident Fund Accounts for the year 2020-2021 **may please be compiled in the March Prelim. Accounts, 2021 positively.** For this purpose, all fund transactions taking place during 2020-2021 should be booked within March Preliminary and any rectification required should be carried out in March (Supplementary-I), 2021 Accounts. It may be ensured that interests on accumulations in various provident fund Accounts including those maintained by PAO(ORs) have been compiled. Non compilation should be cause of administrative action.



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5. **Central Transfers of authorized heads** will be carried out by the EDP Centre of HQrs Office in March (Prelim.) 2021.

6. The Officer-in-Charge may please ensure that no rectifications/ adjustments are proposed after closing of March (Supplementary -I) Account. After closing of March (Supplementary-I) Account i.e. (March Final), however, in exceptional and unavoidable cases, where rectifications/ adjustments are necessary, Journal Entries are to be prepared with the approval of HQrs Office through Main Office. The detailed instructions in this regard are given in **Annexure "A"** to this circular.

The punching Medium for March (Supplementary-I) 2021 (March Final) are to be dispatched duly typed by name to **Shri Yuktarth Mishra, Sr. Accounts Officer (A/Cs)**. The last batch of Punching Medium should however be dispatched so as to reach the above named Sr. AO on or before **16.04.2021**. **Please note that Punching Medium for March (Supplementary-I) 2021 (March Final) in no case be sent directly to DDP/EDP Centre.** This office shall not be responsible for the late receipt of PMs. It is, therefore, advised that sufficient margin for post/transit delay may be taken into consideration in regard to the dispatch of Punching Medium. Suitable arrangements may therefore be made by the Officer-In-Charge of Audit Sections/Sub-offices for ensuring the dispatch of P.Ms. so **as to reach the same in Accounts-II Section of Main Office by the prescribed dates as mentioned above.** P.M. received after **16.04.2021** will not be entertained and will invite disciplinary action as deemed fit by the Competent Authority.

7. Detailed instructions to be followed by the audit sections/sub-offices are contained in "Alongwith **Annexure "C"** to this circular.

8. The contents of this circular may kindly be brought to the notice of all concerned and acted upon promptly.

Please acknowledge receipt.

This issues with the approval of CDA.


(Yuktarth Mishra)
Sr. Accounts Officer(A/Cs)



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ANNEXURE-A

Instructions for Pr. Controllers and Controllers of Defence Accounts

The accounts for March (Sy-I) 2021, should for all intents and purposes be regarded as the final accounts for the year 2020-2021 barring a few unavoidable adjustments that may have to be included necessarily through Journal Entries with the approval of CGA / CGDA. Every endeavor should, therefore, be made to speed up adjustments by taking prompt and timely action to obtain wanting particulars and vouchers etc. wherever necessary.

2. It was noticed in the past few years that compilation for March (Prelim.) and March Supplementary-I Accounts contained errors, fictitious code heads, code heads which are not to be operated by the Controller originating the Punching Medium etc. It is therefore, essential to scrutinise the Punching Medium very carefully as laid down in **Para 71 of Defence Account Code (2014 Edition)**. So far the sub offices are concerned e.g AOs GE, and 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 Centre of HQrs Office on a daily basis.

3. 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 in **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 credits/debits which have not been advised to the RBI before close of their books for the current year 2020-2021 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 **10.05.2021** in the proforma appended as Annexure 'C' to this circular to enable us to obtain the approval of CGA, Ministry of Finance (Department of Expenditure) for inclusion in the current year accounts. Nil reports are also required.

4. Before finalization of March Supplementary-I March (Final) Account, the following actions will be ensured:-



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(i) **Primary Education Cess @ 2% and Secondary and Higher Education Cess have been replaced by on single cess called Health & Education Cess (Code Heads 002/07 & 003/11). Hence any booking made under Primary Education Cess (Code Head 002/05) and Secondary Education Cess (Code Head 002/06) should be withdrawn and compiled to the new code heads 002/07 & 003/11 on account of Health and Education Cess.**

(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 FY 2020-21. In case the amounts remain outstanding in these code heads, the same are to be transferred to Miscellaneous Suspense Head 020/61 in March in Supplementary Accounts positively for clearance in the subsequent Financial Year.

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

(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 specifically under Major Heads 7610, 8444, 8551, 8670 and 8782.

5. In addition to above, the following specific instructions are issued for compliance by all sub offices/section:

i). The provisions contained in Para 289, 290 and 291 O.M. Pt.II Vol-I (Chapter-III Accounts Section) in regard to review of compilation should be adhered to. As regards category code heads prefixed to Service/RD&R Heads it should be ensured that category is prefixed to the correct code heads. Category prefixes allotted to CHB heads are not operable with RDR heads.

ii). No compilation under heads relating to transactions susceptible to adjustments centrally by one CDA be done by another CDA in March Supplementary-I Account.

iii) The net amount compiled during the year under the Head "Deposits with the Reserve Bank {(Code Heads 021/00, (096/40 in the case of AO DAD MOD (CIVIL)



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and 099/25 in the case of CDA (CSD)} excluding the amount adjusted on Proforma basis outside the books of the RBI, CAS Nagpur should agree with the net closing balance intimated by the RBI, CAS, Nagpur in March 2021 Accounts at the close of Accounts for March (Prelm). Difference if any should be transferred to PSB Suspense (020/76) and RB Suspense (Unclassified) (020/83) and proper record of each discrepancy should be recorded in RB Deposits Register.

iv) Expeditious action should be taken to adjust the debits received from Civil Accounts Officers to the final heads of Accounts for 2020-2021. In case where vouchers/particulars in support of the debits have not been received, the same should be called for and pursued to finality with a view to ensuring adjustment of the debits in question in the accounts for 2020-2021 themselves. In cases where debits are awaited from Civil Accounts Officers (wherever known) the same should be called for and vigorously pursued to facilitate adjustment in current year's accounts.

v). It may please be ensured that the annual report on "**Charged Expenditure**" for the year 2020-2021 be rendered by **31.08.2021** to this office positively keeping in view the instructions contained in HQrs office circular No. A/II/11909/CH. Expdr. Dated **21.05.2002**. **It is therefore, requested to furnish the Charge Expenditure report by 10/08/2021 positively along with two copies of sanction of competent authority and fund allotment letter.**

vi). The **Annual Review of Balances (AROB)** for March Supplementary-I along-with statements 5 & 13 for the year 2020-2021 may please be furnished to this office not later than 30.06.2021. This may be addressed to **Shri. Atul Arora, Sr.AO (Accounts)**, Office of the CGDA, Ulan Batar Road, Palam, Delhi Cantt.-110010 through CDA Jabalpur with copies to all concerned with the following action'-

(a). The outstanding balances under various Minor Heads below Major Head "**8659- Suspense Account (Defence)**", "**8787- Adjusting Account with Railways**", at the end of 2020-2021 may be reviewed by the Controllers and suitable action may please be taken to clear all outstanding items to bring down the outstanding balances. The specific action taken during the year should also be mentioned in the "Action Taken Note" in the AROB. Accordingly all concerned offices/sections are requested to review the suspense head as mentioned above.



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(b) 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.

(c) There should normally be no minus transactions except under suspense heads during the year. If there are any, full reasons thereof may please be indicated in the 'Action taken Note' in the AROB.

(d) It may please be ensured that proper records of outstanding balances reflected in the Annual Review of Balances are kept in the relevant ledgers/prescribed registers and the balances reflected in the Annual Review of Balances agree with those of ledgers/prescribed registers. In this connection HQrs. office circular No. A/1/12273/ROB/Gen/2007-08 dated 05-11-2009 (Circular No.44 of 11/2009) may please be referred to.

6. After Closing March (Supplementary-I) Accounts,2021 i.e. (March Final), if rectifications/adjustments are necessary, the same will be carried out with the approval of CGA, Ministry of Finance (Department of Expenditure)/CGDA in exceptional cases subject to the following:-

(i) A Punching Medium for Journal Entry is initiated for rectification of a misclassification/readjustment, and sent to HQrs Office by 10.06.2021. Accordingly the correction if any, may be reported to this office by 04/06/2021 along with all particular on mentioned above.

(ii) Reasons for not detecting the error during monthly review and within the Supplementary accounts are adequately explained with the recommendations of the PCDA/CDA.

Note:- The adjustments through Journal Entries (JEs) in respect of very important unavoidable transactions and of large magnitude say Rs. one Crore and above will be forwarded to the HQrs Office under the personal orders of the PCDA/CDA/ Head Office so as to reach this office on or before 10.06.2021 for obtaining the orders of CGDA. A consolidated Punching Medium for all proposals of rectification through Journal Entries for the organization as a whole under the order of PCDA/CDA with reasons for non-booking in March (Prelim.) and March (Sy-1) will be prepared and original copy of the Punching Media forwarded so as to reach the HQrs Office along-with a Soft Copy in CD duly data entered in the CD (in DBF & FOX PRO mode) in original by name to Smt. Vinakshi Gupta, Jt. CGDA(A&B) duly approved by PCsDA/CsDA. Proposals received after 04.06.2021 would not be accepted.



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7. It has been our experience in the past that such proposals were sent to us very late (without indicating Controller's approval). The main reason for delay in sending proposal of corrections through Journal Entries generally attributed to postal delays. In fact the proposal were dispatched on the last date prescribed for rendition of data or thereafter. Therefore, the Punching Media/other documents should be sent through Speed Post & e-mailed at hqaccounts.cgda@gov.in. The same may also be intimated telephonically to Competent Authority of this HQrs office.

For All PAOs/AO GE's/AAO GE's:-

It must be ensured that PM data should be uploaded on daily basis in NCS through official ID provided.

8. **For Accounts Section of Main Office:**

(i) For Accounts Section I :-

The outstanding under various Minor Heads below “**Major head 8659- Suspense Accounts (Defence)**” may be reconciled and full details of outstanding balance with year wise break-up. Various Debt Head registers maintained in the section may also be reviewed and amount compiled under miscellaneous debt head may please be reconciled with actual compilations.

(ii) For Accounts Section III :-

The outstanding under **Major Head 8659** Sub Head 108 and 109 may please be got reconciled with compiled actual and breakup of outstanding with full details furnished with year wise breakup.

The outstanding under **Major Head 8677 & Major Head 8670** may please be got reconciled with compiled actual and breakup of outstanding with full details furnished with year wise breakup.

(iii) O.A. Cell (Local) for uploading on CDA Jabalpur Website please.


(Yuktarth Mishra)
Sr. Accounts Officer (A/Cs)

ANNEXURE 'C'

CONTROLLER GENERAL OF DEFENCE ACCOUNTS, PALAM, DELHI CANTT-110010
(Para 109 Defence Account Code ,2014)

CIRCULAR NO. A/I/13311/ACA/2020-21 DATED 16-03-2021

Statement showing the transactions requiring adjustment on proforma basis outside the books of **Reserve Bank of India in the accounts for the year 2020-2021.**

Sl. No.	Accounts 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 2020-2021
		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 2020-2021.