



कार्यालय रक्षा लेखा महानियंत्रक
Office of the Controller General Of Defence Accounts

उलान बटार मार्ग, पालम, दिल्ली छावनी 110010-
Ulan Batar Road, Palam, Delhi Cantt.-110010
लेखा एवं बजट अनुभाग Accounts & Budget Section

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No AII/13311/ACA/2022-2023

Dated:- 23-02-2023

To

1. All Pr. Controllers/ Controllers
2. NADFM, Pune
3. Director, RTCs
4. Zonal Office (DPD), Chennai,
5. AO (DAD), Ministry of Defence (Civil)
6. All DAD Cells
7. All EDP/DDP Centre's,

SUBJECT:- ANNUAL CLOSING OF ACCOUNTS FOR THE YEAR 2022-23.

As per guidelines issued by the CGA, Ministry of Finance (Department of Expenditure) vide their OM No.P-23001/1/2021-DAMA-CGA/483 dated 14.02.2023, the closing date of Accounts for the FY 2022-23 is 31st March 2023. The following dates have been fixed for the submission of accounts for the financial year 2022-23.

Month's Accounts	Date by which daily Punching Medium Data should be incorporated in the Compilation System of CGDA, Computer Centre, Ulan Batar Road, Palam, Delhi Cantt-10 by EDP/DDP Centres.	Date of closing of accounts by the CGDA Computer Centre, Ulan Batar Road, Palam, Delhi Cantt-10.
March (Preliminary)'2023	06 .04.2023	11.04.2023
March (Supplementary -I) (March Final)	28.04.2023	02.05.2023

2. The closing dates for submission of the following documents is listed against each in the under-mentioned table:

Sl No.	Item of work	Due date
1	Submission of proposal for adjustment on proforma basis outside the books of RBI	12.05.2023
2	Last date for submission of Journal Entries	07.06.2023

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

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24/2/2023

4. Controller Offices 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 be ensured that maximum leftover bookings are made in March (Prelim.) Accounts itself. Bookings in March Supplementary -I are to be made only in exceptional circumstances.
5. Interest on accumulations in various Provident Fund Accounts for the year 2022-2023 may be compiled in the March Prelim. Accounts, 2023 positively. For this purpose, all fund transactions taking place during 2022-2023 should be booked within March Preliminary and any rectification required should be carried out in March (Supplementary-I), 2023 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 result in administrative action against the concerned officials.
6. **Central transfers of authorized heads** will be carried out by the EDP Centre of HQrs Office in March (Prelim.) 2023. In this connection, necessary instructions are contained in **Annexure 'B'** to this circular.
7. The Controller Offices may ensure that no rectifications/adjustments are proposed after closing of March (Supplementary -I) Account. However, in exceptional and unavoidable cases, where rectifications/adjustments are necessary, Journal Entries are to be forwarded with due explanation and approval of the PCDA/CDA for approval of CGDA. **The detailed instructions in this regard are given in Annexure 'A' to this circular.**
8. A copy of the circular may be forwarded to the concerned Pr. Dte of Audit (Defence Services) and Command HQrs/ Formation HQrs.
9. The contents of the circular may be got noted by all concerned and kept on record.
10. Please acknowledge receipt.

Maulishree Pande
(Maulishree Pande)
Jt. CGDA (A&B)

Copy forwarded to:

1.	The High Commission for India in UK Accounts Department, India House, Aldwych, London WC	a)For ensuring that monthly remittances and classified Receipts and Disbursements Accounts for the year 2022-2023 to reach to Pr.CDA, New Delhi by 06.04.2023. b)Receipt of the communication may please be acknowledged.	
2.	Ministry of Defence (Finance/Budget-I & II). (Fin/MO)/DFAs.	Necessary instructions may please be issued to all units/formations that vouchers/cash accounts for all interdepartmental transactions, which are settled through RBI/adjustments and compiled by the PCsDA/CsDA concerned, are finalized well in time before 31.03.2023 and sent to the concerned PCsDA/CsDA immediately so that the same are accounted for within the current financial year. Instructions may also be issued to the units/formations that Vouchers/Cash Accounts may be forwarded to the concerned PCsDA/CsDA/Sub-Office through courier if any delay is anticipated. The Cash in Hand/Bank which remains unutilized has to be deposited through MRO by the Imprest holders by 31.03.2023 positively.	
3.	Dte General of Financial Planning, GS Branch, Integrated HQrs of Min. of Def(Army), Sena Bhawan, New Delhi-110011		
4.	Dte of Naval Plans Integrated HQrs of Ministry of Defence (Navy), South Block, New Delhi-110011		
5.	Dte of Financial Planning, Integrated HQrs of Ministry of Defence (AF), Vayu Bhawan, New Delhi-110106		
6.	DOD (C&S) 10-A, S.K. Bose Road, Kolkata-700001		
7.	Dte of Budget, Finance and Accounts "A" Block DRDO Bhawan HQrs DRDO, New delhi-110105		
8.	HQrs IDS, Kashmir House New Delhi-110011		
9.	Dte. Gen.of Audit (Defence Services), 7 th Floor, A Block, DOC Complex, Africa Avenue, New Delhi-110023		
10.	DDG(Budget), DGQA, G Block, New Delhi-110011		--do--
11.	ADG (A), Dte Gen of NCC, West Block-V, R.K. Puram, New Delhi-110066		--do--
12.	Dte Gen. Coast Guard HQrs., National Stadium Complex, New Delhi-01		--do--
13.	DGBR, Ring Road, Naraina, Delhi Cantt-110010		--do--
14.	Audit Section GP-III (Local)		
15.	All Groups in Accounts and Budget Section (Local)		
16.	Master File		
17.	SPS to CGDA		
18.	SPS to Addl.CGDA		
19.	PA's to all Jt.CGDA in HQrs Office		
20.	EDP Section (Local)		For information and request to upload on the website please.

M. K. Bhat
(M. K. Bhat)
Sr.AO (A/Cs & Bud)

Instructions for Pr. Controllers and Controllers of Defence Accounts

The accounts for March (Sy-I)' 2023, should for all intents and purposes be regarded as the final accounts for the year 2022-2023 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 scrutinize 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 NCS. It is their responsibility to 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 2022-2023 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 Offices 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 08.05.2023 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, the following actions should be ensured: -

(i) No amount remains outstanding under "Receipts Awaiting Transfers" i.e. NPS transfers under code heads 016/04 and 016/05 at the close of Accounts for the FY 2022-23.

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

(iii) Minus transactions are genuine.

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

(v) There are no adverse balances in compilation specifically under Major Heads 7610,8444,8551,8670 and 8782.

(vi) **It may be ensured that all Annual Adjustments on account of Interest on Provident Fund have been carried out.**

(vii) **Single PM for each transaction to be prepared.**

(viii) **Capital and Revenue PM should be prepared separately.**

(ix) **Pay & Allowances PMs may not be clubbed with PMs for Non-Pay & Allowances transactions.**

(x) **Service wise Separate PM.**

(xi) **Bulk uploading of PM should be avoided for the following reasons:-**

(a) Misclassification.

(b) Due to Non-availability of Budget in one code head, system may disallow whole PM, despite Budget availability in other code heads.

5. As the end of the financial year approaches, all efforts must be made to ensure that expenditure remains within the approved budget/BE/RE/MA as the case may be. Towards this end, PCDA/CDAs are requested to ensure the following:-

(a) For LCH where bills are pre-audited, payments must be made after checking funds availability against unit level allotment, but at the same time ensuring this allotment is within the minor head/sub head budget figure available on NCS.

(b) For CCH Where bills are pre-audited, payments must be made after checking funds availability certified by the budget holder against the minor head/sub-head budget figure available on NCS.

(c) For LCH where funds are released by PCDA/CDA through cash requisitions, allotment must be checked against Unit and also against Minor head/Sub head balance budget on NCS.

(d) For S&S imprest accounts for ASC/Op works, funds must be released against unit allotments. Where such allotments are exhausted, only upon the imprest holder's certificate that funds to cover the imprest amount has been sought from concerned budget holder.

- (e) For AO/GEs where SBI CMP is in operation, payment must be authorized only against available funds in the unit allotment or as a provisional payment duly approved by the competent authority. AO GEs must further ensure that payments are not processed where the relevant Minor head in NCS is showing inadequate balance. Such cases must be invariably reported to PCDA/CDA for a decision.
- (f) For other cases of Cash assignment, it must be ensured that the CA amount is vetted against the funds availability under relevant budget heads.
- (g) Suitable instructions may be issued to CA/Imprest/ S&S Imprest holders for timely rendition of the Accounts/ vouchers to enable PCDA/CDA office to compile the same within the closing date of March (Final), 2022-23

PCDA/CDA must ensure that all vouchers of class 1,4,5,6 and 9 are compiled within the March-prelim. Any JE proposed for booking expenditure this year will be invariably accompanied by a report detailing why the amount could not be booked before close of March Final.

6. In addition to above, the following specific instructions are issued for compliance by all PCsDA/CsDA Offices:-

- 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 codes prefixed to Service/RD&R Heads, it should be ensured that correct category is prefixed to the code heads. Category prefixes allotted to CHB heads are not operable with RDR Heads.
- ii). No bookings 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) 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 2022 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 2022-2023. 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 2022-2023 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 2022-2023 be rendered by 31.08.2023 positively keeping in view the instructions contained in this office circular No. A/II/11909/CH. Expdr. dated **21.05.2002**.

vi). The **Annual Review of Balances (AROB)** for March Supplementary-I along with statements 5 & 13 for the year 2022-2023 may please be furnished to this office not later than 30.06.2023. This may be addressed to **Shri. Atul Arora, Sr.AO (Accounts)**, Office of the CGDA, Ulan Batar Road, Palam, Delhi Cantt.-110010 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 2022-2023 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.

(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 transaction 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/II/12273/ROB/Gen/2007-08 dated 05-11-2009 (Circular No.44 of 11/2009) may please be referred to.

7. After Closing March (Supplementary-I) Accounts, 2023 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 latest by **07.06.2023.**
- (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.
- (iii) While forwarding the proposals for Journal Entry, it will be ensured that the PM is complete in all respects viz.CDA Code, Section Code, Month, Voucher No. etc.
- (iv) Separate PMs may be prepared for the transactions pertaining to Revenue and Capital Heads.
- (v) Single PM should be prepared for each transactions. Transactions should not be clubbed.

Note 1:- 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 07.06.2023 for obtaining the orders of CGDA. The separate Punching Media for all proposals of rectifications through Journal Entries for the organization under the orders of PCDA/CDA with reasons for non-booking in the March (Prelim.) and March (Sy-I) will be prepared and original copy of the Punching Media forwarded so as to reach the HQrs Office through E-Mail in Excel format in original by name to **Smt. Maulishree Pande Jt.CGDA (A/Cs)** duly approved by PCsDA/CsDA. **Proposals received after 07.06.2023 would not be accepted.**

Note 2:- From the expenditure during the FY 2020-21 and 2021-22, it has been seen that a huge number of Class-I,II and Class V vouchers could not be compiled before the prescribed due date. It should be ensured that all the Vouchers must be compiled during March Pre Accounts and no vouchers pertaining to fresh transaction should be proposed for Journal Entry. Inclusion of such voucher in JE has been adversely commented upon by Audit.

8. It has been seen that there have been repeated instances of expenditure being in excess over the allocated budgetary provisions. It has been observed by DGADS as a violation of the fundamental principles of GFR 2017/FR. In view of the same, it must be ensured that in no case the expenditure exceeds the budgetary allocation in any code head.

9. 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 proposals 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 the Competent Authority of this HQrs office.

10. Contact number of the concerned SAO/AO/AAO must be indicated in the forwarding letter while forwarding the JE proposal.

Instructions for IT&S Wing, CGDA,Ulan Batar Road, Palam, Delhi Cantt-10.

It will be ensured by the IT & S wings Centers of Controller's offices that no Punching Medium is accepted after 06.04.2023 in normal course. PM for corrections will be accepted by the IT &S wing of Controller's offices only with the prior approval of PCsDA/CsDA concerned. In this way, the March (Supp-I) Accounts will be finally closed on **28.04.2023**. After **28.04.2023**, IT &S wing of HQrs office will accept PM only on prior approval of Jt.CGDA (A/cs).

2. It is requested that the dates for closing of compilations for March (Prelim.) and (Supplementary-I), 2023, by which Controllers should transmit their data to IT & S wing in the compilation system may also be intimated to all concerned at their end.
3. While finalizing compilation for March (Prelim.), it may be ensured that all **central transfers** in respect of Fund heads, Advances-Pay Accounts Offices etc. centrally done by EDP Centre of HQrs Office, as per extant orders, are invariably affected in this Accounts. The balances compiled under Cat. Prefix "77" representing readjustment/rectification of error of past years will, however, be allowed to stand in the compilation, unless otherwise advised.
4. The IT &S wing Centre should ensure that Punching Media received from each PCDA/CDA are numbered serially and there is no break in the continuity of serial number and printed compilation is generated in the normal manner as for other months. IT & S Wing should be advised to make special arrangements so that PM is uploaded daily in the Compilation System. IT & S Wing of CGDA Computer Centre, Delhi Cantt may ensure watching last voucher certificates to ensure that no P.M.is left over.
5. It may, however, be mentioned that punching media intended for March (Supplementary-I)' 2023 received by IT & S wing, after prescribed date, and which could not be included in the same account, may be returned to Controller's Offices concerned .
6. The IT & S wing, CGDA Delhi Cantt should scrutinize the Punching Medium/daily data for March (Supplementary-I) Accounts and try to settle discrepancies before finalization of compilation. Any incorrect/doubtful compilations, fictitious code heads or Controller's own exchange account head which come to notice at the time of finalizing of compilations for March (Prelim.)' 2023 and March (Sy-I)'2023, which cannot be rectified in consultation with the Controllers concerned, should be transferred to Suspense Head (00/020/61-Misc Suspense,29/020/61-Fictitious RDR Heads,75/020/61-Fictitious Service Heads) as the case may be and complete details of such transfers furnished to **Controllers concerned and A/Cs section of HQrs office.** In this connection the HQrs. Office Most Important Circular

No. A/III/11365/020/61/Gen dated 04-05-2000, as amended vide HQrs Office even No. dated 01.12.2000 may please be referred to.

Regional Controllers/CDA (CSD)

The time schedule for submission of Commercial Annual Accounts of Military Farms/CSD for 2022-2023 will be notified separately by the concerned Section.

CONTROLLER GENERAL OF DEFENCE ACCOUNTS, PALAM, DELHI CANTT-1 10010**(Para 109 Defence Account Code ,2014)****CIRCULAR NO. A/1/13311/ACA/2019-20 DATED - 02-2023**

Statement showing the transactions requiring adjustment on proforma basis outside the books of Reserve Bank of India in the accounts for the year 2022-2023.

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 2022-2023
		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 2022-2023.