

कार्यालय: रक्षा लेखा प्रधान नियंत्रक  
Office of the Principal Controller of Defence Accounts  
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Accounts Circular No. 69

Date: 28 / 04 / 2016

Sub: Check List for Compilation of March Sys-I Accounts for the Year 2015-16

Ref: HQrs letter no. A/I/13311/ACA/2015-16 dated. 26 / 04 / 2016

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Please find the HQrs letter mentioned under reference, which is self explanatory. Copy of HQrs letter may please be download from PCDA Bangalore Website for your records and necessary action. Accounting transactions mentioned in Annexure 'A' of HQrs should be complied with by your Office to avoid floating of Journal Entry of CGDA Office on behalf of PCDA / CDA to correct the accounts to be submitted to CGA.

Please acknowledge receipt and confirm action.

Original in : A / II / 574 / ROB / 15-16

Distribution : All Sections and Sub-offices under PCDA Bangalore

The Officer-in-Charge → For uploading in the PCDA Bangalore  
EDP Section Website along with HQrs letter  
(Local) under reference.



[P. S. RAVEENDRA]  
Senior Accounts Officer (Accounts)

**MOST URGENT**

**OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS  
Ulan Batar Road, Palam, Delhi Camtt-10  
(Accounts & Budget Section)**

No.A/I/13311/ACA/2015-16

dated : 26 /04/2016.

To  
The PCsDA/CsDA

**Sub: - Check list for compilation of March Sys-I Accounts for the year 2015-16.**

It has been observed from the RDR for the month of March (Preliminary) and March Sy-I Accounts of the previous years that Controllers Offices have not followed various Accounting rules properly. This led to floating of JE by the CGDA Office on behalf of PCsDA/CsDA Offices to correct the accounts already submitted to the CGA, Ministry of Finance (Department of Expenditure) in the form of Statement of Central Transaction (SCT) etc. As the SCT for the year 2015-16 would be prepared on the basis of the March Sy-I Accounts, which is scheduled to be submitted to the CGA, Ministry of Finance (Department of Expenditure) through e-lekha on given data.

In this connection, special attention of the PCDA/CDA are invited to review the compilation of March (Preliminary) Accounts and necessary correction may be made in March Sy-I Accounts before sending the same to HQrs Office i.e. before 07.05.2016. It may also ensured that accounting transaction as mentioned in enclosed Annexure "A" are also got corrected. before submission of March Sy-I Accounts to the CGDA Office for their incorporation in SY-I Accounts for the year 2015-16..

Please acknowledge receipt.

Jt. CGDA (A&B) has seen.

As enclosed.

  
ACGDA (A&B)

The Following accounting transactions need special attention during review of March (Preliminary Accounts ) and make ensure under mentioned correction may please be ensured in March Supplementary-I Accounts before sending to CGDA HQrs Office. The list is not exhaustive.

1. Transactions made under minor head '500'- Expenditure Awaiting transfer (EAT) are cleared.
2. Transactions made under minor head '500'- 'Receipts Awaiting Transfer' (RAT) are cleared (i.e. compilation under code head 016/04(Rt)- Government Servant Contribution under Tier-I and 016/05 (Rt)- Government's Contribution under Tier-I will be zero at the end of March Sy-I Accounts)
3. Education Cess under various Tax receipts are apportioned in the ratio of 2:1 (Primary Education Cess :Secondary & Higher Education Cess) (i.e make ensure that compiled actual figures under code heads 002/05&002/06 and 003/09 & 003/10 bear simple ratio of 2:1 )
4. Under Major Head 2049- Interest Payments, all transactions are booked as Non Plan (Charged) only.
5. Under 834200117- Defined Contribution Pension Scheme for Government Employees- no Fresh Credit booking {i.e under code head 016/02(Rt) and 016/03 (Rt) } should be carried out.
6. Under 360101- Non Plan Grants , Plan expenditure should not be booked (i.e nil booking under code heads 067/01,067/02,067/03&067/06 may be ensured) Similarly under 360102- Grants for State Plan Scheme .Non -Plan expenditure should not be booked (i.e. nil booking under code head 001/01 may be ensured) .
7. All receipts realized/became due through book adjustments or otherwise before 31st March 2016, but yet to be accounted for should be incorporated urgently before March Sy-I Accounts.
8. Any misclassifications noticed during reconciliation process should be rectified before submission of March Sy-I Accounts.
9. All residual transactions reported by RBI should also be included in March SY-I Accounts.
10. No accounting Heads, which are deleted through Correction Slips find place in the accounts, since the account code directory may have these heads still active for various reasons.
11. No balance should remain under the Major Head 8000- Contingency Fund (i.e. please make ensure nil booking under code heads 013/01 to 013/08).