



कार्यालय: रक्षा लेखा प्रधान नियंत्रक

Office of the Principal Controller of Defence Accounts

सं. 107, लोअर अग्रम रोड , अग्रम पोस्ट , बेंगलूर-560007

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**Accounts Circular No : 14**

A/I/10844/PM/Corr.

Dated:- 11<sup>th</sup> Aug 2023

To

All PAOs /AOGEs

All sections of Main Office

Sub	: -	Monthly Certificate on review of Sectional compilation-regarding.
Reference	: -	This Office Accounts Circular No.53 issued vide letter No. A/I/10844/PM/Corr. Dated 26.12.2022

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1. This office issued a detailed instruction regarding the scrutiny of Sectional compilation and a check list of guide lines for rendering the issue of Review of sectional compilation certificate vide above cited Circular under reference.
2. However, it is observed that some Audit sections are not adhering to the guidelines and Punching Mediums are compiled without any scrutiny, which resulted in PMs with fictitious code heads and incorrect prefixes in compilation resulting in adverse comments from HQrs Office.
3. A fresh check list issued by HQrs Office is again forwarded herewith as "annexure" for strict compliance by all sections/Sub-offices along with other instructions contained in Para 289 of OM Part II on "Review of Sectional compilation".

Encls : HQrs letter No.A/I/13640/  
Rev.of Sec.Comp./2223/Vol II dated  
26.07.2023

Sd/-  
ACDA (Accounts)

Copy to :-

EDP Section (Local) for uploading in PCDA Bangalore Website.

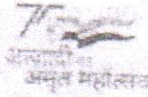
Sr. Accounts Officer (Accounts)

“ हर काम देश के नाम ”



कार्यालय रक्षा लेखा महानियंत्रक  
उलान बटार रोड, पालम, दिल्ली छावनी- 11001

Controller General of Defence Accounts  
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A/I/13640/Rev.of Sec.Comp./22-23/Vol.II

Date:26.07.2023

To

All PCsDA/ CsDA  
PCA (Fys) Kolkata  
AN-VI (Local)  
ZO (PD) Chennai  
AO (DAD), MoD (Civil)

Subject:- Monthly Certificate on Review of Sectional Compilation- regarding.

Reference:- A/I/13640/Rev.of Sec.Comp./22-23/Vol.I Date:09.12.2022

HQrs office letter No.A/I/13640/Rev of Sec. Comp./22-23/Vol.II dated 17/10/2022

HQrs office letter No.A/I/13640/Rev of Sec Comp dt 23/11/2016.

HQrs office letter No.A/I/13640/Rev of Sec Comp dt. 17/06/2016.

HQrs office letter No.A/I/13640/Rev.of Sectional Compilation dt. 01/09/2015

HQrs office letter No. A/I/13640/Rev. of Sectional Compilation dt.04/02/2015

The above mentioned reference letters on the captioned subject may kindly be referred to.

2. During last Financial Year 2022-23, regular weekly meetings were held under the Chairmanship of Addl. CGDA (SGD) emphasising on correct and accurate booking of expenditure against the allocated budgetary allocations on monthly basis so as to avoid rectification at Journal Entry stage. However, it is observed that despite issue of repeated instructions by HQrs office, 11 Controller offices have forwarded proposals at JE stage during FY 2022-23. Further, it is also observed that some of these Controllers offices not only proposed rectification for erroneous bookings but also have proposed bookings under various Class of Vouchers viz. I, V and IX PMs which are meant for fresh bookings and can't be proposed and considered at JE stage. This kind of negligence and violation of issued Rules/Instructions, by Controller offices is un-acceptable and Controller offices are advised not to repeat the same.

3. It is reiterated that all remedial steps should be taken by each Controller officer in the Current Financial Year to ensure that under no circumstances any expenditure is left over for booking after the Accounts for Supplementary-I (March Final) are closed.