



कार्यालय: रक्षा लेखा प्रधान नियंत्रक
Office of the Principal Controller of Defence Accounts
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Accounts Circular 58
 File No: A/II/1583/Circ./XIX

Dated: 24/02/2023

To
 All Sections and Sub-Offices under PCDA Bangalore

Sub: Review of expenditure booked under RD&R Heads upto December-22-regarding.
Ref: Hqrs letter no. A/II/11336/Obs/2021-22/E-526 dt. 03/02/2023

Please refer to the letter cited above wherein the Hqrs Office has observed during the process of review of expenditure compiled under the RD&R Heads upto the month of Dec 2022 that few head of accounts reflects erroneous bookings. It is requested to review these bookings immediately and confirm correctness of the same. In case, the said bookings are found to be erroneous, the same may be rectified on urgent basis during the current month's account positively under intimation to this Office for further appraisal of the Hqrs, so as to avoid any criticism from Audit Authorities.

2) Further, a comprehensive check-list on review of sectional compilation vide letter no. A/II/13640/Rev. Of Sec. Comp./22/23/Vol II dt. 09/12/2022, circulated vide this Office letter no. A/II/10844/PM/Corr. Accounts Circular No. 53 dt 23.12.2022, may scrupulously be followed while furnishing the certificate on review of Sectional Compilation.

3) The discrepancies observed against the Office of PCDA Bangalore are tabulated below:

SI No.	Nature of Observation and Remarks	Code Heads	Name of Offices under PCDA Bangalore	Amount
1.	For booking of NPS subscription (Cr) and subsequent transfer to NSDL (minus credit) the same head of account 0071.01.500.00.00.00 is to be operated and balance under this head should be nil. This Office letter A/II/NPS dt. 13/01/2023 may also be referred in this context.	016/04	a. An Pay Section (Local),	(-) Rs.14,75,477.00
		016/05	b. Civil Pay Tech Section (Local), c. PAO (ORs) MEG&C, d. All AOGES under PCDA Bangalore	(-) Rs. 20,95,288.00 as per book compilation of Jan 2023 Copy of extract enclosed for ready reference.
2.	As mentioned in ibid referred letter, bookings under code heads 003/09 and 003/10 had been abolished after introduction of new code heads viz. 003/11. Despite this, it has been seen from the compilation of Dec 22 that booking still appear under these code head. Hence, reasons of the same may be furnished and necessary remedial action taken may be intimated for appraisal of Hqrs Office.	003/09 (Rt)	AO GE (NW) Vasco Goa	Rs. 1000



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Date: 01/12/2022

File No. A/11852/Circ XIX
 Accounts Officer

To: All Sections and Sub Offices under PCDA Bangalore

Subject: Review of expenditure booked under RDR Heads upto December-22
 Reference: Hqs letter no. A/11852/Circ XIX dt. 09/12/2022

Please refer to the letter cited above wherein the Hqs Office has conveyed during the process of review of expenditure compiled under the RDR Heads upto the month of Dec-2022 that few head of accounts reflects erroneous bookings. It is requested to review these bookings immediately and confirm correctness of the same. In case the said bookings are found to be erroneous, the same may be rectified on urgent basis during the current month's account positively under intimation to this Office for further appraisal of the Hqs, so as to avoid any criticism from Audit Authorities.

2) Further a comprehensive check-list on review of sectional completed the letter no. A/11852/Circ XIX dt. 09/12/2022, enclosed with this Office letter no. A/11852/Circ XIX dt. 09/12/2022 may scrupulously be followed while furnishing the certificate on review of Sectional Completion.

3) The discrepancies observed against the Office of PCDA Bangalore are detailed below.

No.	Details of Observation and Remarks	Code Heads	Name of Office under PCDA Bangalore	Amount
1	For booking of IRB subscription (IR) and unexpended transfer to RDR, funds should be same head of account. 007/00000000 is to be created and balance under this head should be nil. This Office letter A/11852/Circ XIX dt. 13/12/2022 may also be referred in this context.	01004	a. AR Pay Section (Local) b. Civil Pay Tech Section (Local) c. RAO (ORs) d. All AOGs under PCDA Bangalore	Rs. 14,75,77.00 (-Rs. 20,87,288.00) Rs. 6,11,516.80
2	As mentioned in the revised letter, bookings under code heads 007-02 and 007-03 had been cancelled after cancellation of the code heads viz. 007-11. Despite this, it has been seen from the completion of Dec-22 that booking still appear under these code head hence reasons to the extent that the furnished and necessary remedial action to be initiated for appraisal of this Office.	00701 (R)	AO (E) (Niv) Vasco	Rs. 1000

3.	<p>It was clearly intimated earlier through previously instructions issued by CGA from time to time; expenditure under MH-8011-Insurance Fund should be in the multiple of Rs. 15000/30000/60000/120000. (Also refer to this Office letter no. A/II/1583/Misc/OBS/AOGE dt. 02/02/2023.) Despite the facts stated above, the progressive amount booked for expenditure under Code Head 015/60 (Insurance Fund) is not at par with these guidelines issued. It is observed that rectification is being done under the Ch 09/015/60. However, the amount appearing under the CH 00/015/60 still not in conformity as per the instructions issued. Hence reasons for not taking remedial measures as a whole under the head of account may be forwarded to this Office for further appraisal to the Hqrs Office</p>	015/60 (Ch)	AO GE (P) Gomantak, Mandovi, Goa	Rs. 26,180.00 (Ch) as per book compilation of Jan 2023
			AO GE (NW) Vasco Goa	Rs. 8,54,134.00 as per Mar (F) 2021, and Rs. 71,506 as per Mar (F) 2020
4.	All minus transactions other than authorized should be reviewed to ensure that there is no misclassification.		All Sections and Sub- Offices under PCDA Bangalore	

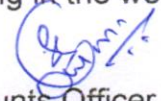
This may please be accorded PRIORITY.

ACDA (Accounts) has seen.

Encl : As above
Distribution : The Officer I/c
EDP Section (Local)

-sd-
Accounts Officer (Accounts)

- For uploading in the website.


Accounts Officer (Accounts)

<p>Rs. 25,100.00 (G.O. No. 87) net book completion of Jan 2020</p>	<p>AO GE (P) Gopantak Mandya Goa</p>		<p>It was kindly requested earlier through the timely instructions issued by CGA from time to time. Expenditure under MH-8017 Insurance Fund should be in the multiple of Rs. 1500000000000000000 (Also refer to this Office letter no. AM/188/MH/082A00E of 02/01/2021). Despite the fact stated above the progressive amount booked for expenditure under Code - Head 0750 (Finance Fund) is not at par with these guidelines issued. It is advised that rectification is being done under the Cr. 09/1850. However, the amount appearing under the Cr. 00101800 will not be conforming as per the instructions issued. Hence reasons for not taking remedial measures as a whole under the head of account may be forwarded to this Office for further action to the effect of this Office.</p>
<p>Rs. 8,34,134.00 net Mar (F) 2021 and Rs. 71,808.88 net Mar (F) 2020</p>	<p>AO GE (NW) Vasco Goa</p>	<p>07500 (CR)</p>	<p>All minor variations other than authorized should be reviewed to ensure that there is no</p>
	<p>All Sections and Sub-Offices under FODA Bangalore</p>		<p>Further action to the effect of this Office.</p>

This may please be recorded PRIORITY.

ACGA (Accounts) has seen

Accounts Officer (Accounts)

For uploading in the website

Accounts Officer (Accounts)

As above
The Officer in
charge, EDP Section (Local)

Each
District