



कार्यालय: रक्षा लेखा प्रधान नियंत्रक
Office of the Principal Controller of Defence Accounts
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File.No.A/I/10844/PM/Corr. Accounts Circular No. 53

Dated: 26/12/2022

To

- ✓ All the Sections PCDA Main-Office
- All PAOs under PCDA Bangalore
- All AO GEs
- DAD HAL Cell

Sub: Monthly Certificate on Review of Sectional Compilation – Regarding.

Ref: HQrs. Office Letter No. A/I/13640/Rev. Of Sec. Comp./22-23/Vol-II
Dated 09th December, 2022 (Copy enclosed)

The above mentioned reference letter received from HQrs Office regarding observation on the recent reviews of Monthly Certificate on Sectional Compilation. is forwarded herewith. It was observed that although the monthly reports are being sent some of the Sub-offices are not adhering strictly to the instructions contained in Para-289 of O.M Part-II on "Review of Sectional Compilation".

Therefore, it is requested that Sectional Compilation be reviewed keeping in view the points mentioned in the check-list along with other guidelines.

Receipt of the communication may be acknowledged.

Encl: As Above.

— sd —
ACCOUNTS OFFICER (A/Cs)

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✓ Copy to:- EDP Section- for uploading

Check-list for PCsDA/CsDA on Review of Sectional Compilation

- i. No amount appears under a fictitious code head i.e. Non operative code head or which has been deleted from the financial accounts during the course of the year.
- ii. No minus figure ordinarily appears under a head other than a deduct head or a plus figure under a deduct head.
- iii. The Defence Exchange account heads both for original and responding items, allotted to a Controller; do not appear in his own compilations.
- iv. No fresh receipts are compiled under the heads like "Defence saving provident fund" (Code Head 0/015/03) etc.
- v. No amount appears as "Charges" under the head "National Defence Funds Suspense" (Code head 0/020/92).
- vi. The heads under "Section" M- Remittances normally close monthly with "Nil" balances.
- vii. The balances under the Defence Account heads, as also the heads for Deposits, Advances and Suspense Accounts are reduced to the absolute minimum.
- viii. The "Transfer between Offices of the MES" Code Head (0/022/10) is closed with the Nil balance.
- ix. As far as possible, Main Head & Sub Head G. MES Advance (Code Head No. 510/00) closes with a Nil balance.
- x. No amounts on account of pre-partition charges are compiled under Major Head 4076- Defence Capital Outlay
- xi. 'Nil' figures appear in the compilation of the Controller of Defence Accounts (Army) Meerut for March Supplementary under the following heads:
 - (i) Indian Military Services Family Pension Fund (Transferred) (Code Head 020/93).
 - (ii) Indian Military Widows and Orphans Fund (Transferred) (Code Head 020/94).
- xii. The entire charges complied by Regional CDA etc. to the Head "Advances –Pay Accounts Offices" (Code Head-018/65) during the course of a year, should be transferred by HQrs EDP Centre through Systems as prescribed in Appendix 4 of Defence Accounts Code to the books of CDA Concerned (as the case may be) in March Supplementary Accounts.