No. A/1/1444/Rev of Sec Comp

Dated: 14/07/2021

To

All Concerned

Sub: Checkpoints to be observed before the submission of Monthly Accounts to O/o CGA.

HQ office letter no. A/NCS/11101/Misc.corr/21-22 dated 02.07.2021 is circulated herewith for necessary information and strict compliance of all.

[Signature]

ACDA

Copy to:-

IT & S Section: With a request to upload on the website

[Signature]

ACDA

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No. A/NCS/11101/Misc. Corr./21-22  Dated: 02/07/2021

To

PcCGDA/CgCGDA-

The PCCD (Wc)

Chandigarh

Subject: Checkpoints to be observed before the submission of Monthly Accounts to O/o CGA.


Please find enclosed above referred letter with annexure received from O/o the CGA, New Delhi wherein attention of all Ministries/Department is drawn to certain common mistakes made at the time of submission of Monthly Accounts.

It is advised to peruse the above mentioned annexure and follow the suggestion whichever is applicable for your offices/organization.

It is also requested to ensure correct depiction of accounting transaction/activities before submission of Monthly Accounts each month.

This issues with the approval of Jt.CGDA(A&B).

Accounts Officer (A&B)
Sub: Checkpoints to be observed before the submission of Monthly Accounts to O/o CGA.

The attention of all Ministries/Departments is drawn to certain common mistakes made at the time of submission of Monthly Accounts. A list of such transactions/activities is annexed which are either ignored or left out and are carried forward till close of the Year, creating huge differences.

All Ministries / Departments are requested to ensure correct depiction of accounting transactions/activities before the submission of Monthly Accounts each month.

Dy. Controller General of Accounts

Encl. As above.

To

1. All Pr.CCAs/CCAs/CCAs (with independent Charge) of Civil Ministries
2. The Accountant General (Audit), Delhi I.P. Estate, New Delhi
5. The Pr. Accounts Officer-cum Pay & Accounts Officer, President Secretariat, Rashtrapati Bhawan, New Delhi.
6. The Pay & Accounts Officer, Election Commission of India, Nirvachan Sadan, Ashoka Road, New Delhi.
7. Director of Accounts, UT Daman & Diu and Dadra & Nagar Haveli.
8. Director of Accounts & Budget, O/o the Chief Pay & Accounts Officer, Andaman & Nicobar Islands Administration, Port Blair.
10. The Director Accounts, UT of Ladakh & Treasuries, Finance Department, UT Ladakh
Following points may please be kept in mind while checking the monthly accounts before its submission to Office of the CGA. This list is not exhaustive, but a suggestive one, which has been prepared on the basis of mistakes/discrepancies observed in Monthly accounts submitted by various controllers over a period of time.

1. Expenditure without budgetary provision should be reviewed.

2. Negative booking under Expenditure heads enhances the provision without any authority. As per para 3.10 of LMM&H recoveries of over-payment pertaining to previous year shall be recorded under minor head 911- deduct recoveries of over-payment.

3. Balances under suspense need to be reviewed and action may be taken for its liquidation.

4. Booking under MH-0021.00.103 surcharge may be reviewed.

5. For booking of NPS subscription (credit) and subsequent transfer to NSDL (minus credit), the same head of account 0071.01.500.01.00.00 is to be operated and balance under this head should be nil.

6. Booking under Minor Head-800 should not be more than 50% of the total booking under the major head concerned.

7. Transactions made under minor head '502 '- 'Expenditure Awaiting Transfer' (EAT) and under minor head '500'- 'Receipts Awaiting Transfer' (RAT) should be cleared promptly.

8. No expenditure is to be made under Major Heads 2552, 4352 and 6552 (Except in the Grant of Ministry of Development of North Eastern Region).

9. 'Health and Education Cess' is levied @ 4 % of Income Tax (including surcharge) in lieu of Primary Education Cess and Secondary & Higher Education Cess from 2018-19 onwards.

10. Booking under GST receipt heads need to be reviewed. Only CBIC can operate GST heads.

11. All transactions to be booked as Revenue Expenditure (Charged) only under Major Heads '2048- Appropriation for reduction or avoidance of debt' and '2049- Interest payments'.

12. No progressive positive booking should be made under minor heads “900 to 913”.

13. No accounting heads, which are deleted through Correction Slips to LMMH may not be reflected in the accounts, since the account code directory may have these heads still active for various reasons. (Correction slips to LMMH are available on CGA’s website for ready reference).

14. Booking of Government Contribution for Defined Contribution Pension Scheme should be under functional head 2071.01.117.01.00.04. Booking at the level of Minor Head should not be done.
11. The Secretary (Pay & Accounts), Administration of Union Territory of Lakshadweep, Kavaratti -682555.

12. Principal Accounts Officer, National Capital Territory of Delhi, A Block Vikas Bhawan, L.P. Estate, New Delhi.

13. The Director (PA-II) Department of Posts, Dak Bhawan, Sardar Patel Chowk, Parliament Street, New Delhi

14. The Director Accounts, Department of Telecommunication, Sanchar Bhawan, New Delhi.

15. The Director Finance (Accounts), M/o Railways, Railway Board, Rail Bhawan, New Delhi.

16. The Joint CGDA (Accounts & Budget), M/o Defence, Ulan Batar Road, Palam, New Delhi.

17. Sr. AO, Finance Accounts Section Appropriation Accounts Section, ITD(DT)-GBA, O/o CGA, Mahalekha Niyantak Bhawan, for information.

18. Sr. AO, ITD, O/o CGA with the request to upload OM on CGA’s website.