

Government of India  
Ministry of Finance, Department of Expenditure  
Controller General of Accounts  
(Data Analytics and Monthly Accounts Section)  
Mahalekha Niyantarak Bhawan, GPO Complex,  
INA, New Delhi

No. S-11022/01/153/MF.CGA/DAMA/Prov/2017-18/12

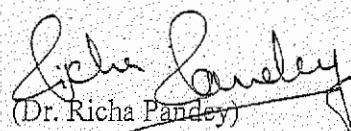
Date:- 09.04.2018

**OFFICE MEMORANDUM**

**Sub:- Check list for compilation of March(Prel.)/ Supplementary I Accounts for the year 2017-18.**

The timetable for submission of monthly accounts March(Prel.)/Supplementary-I Stage needs to be adhered to. Further, it has been observed that, in the previous years, certain common mistakes have been made by some Ministries and Departments at the time of submission of March Preliminary and Supplementary-I accounts. These omissions led to (i) mismatch of Provisional Accounts figures and Audited figures (ii) incorporation of JE's after the submission of Statement of Central Transactions(SCT) etc. A list of such transactions/activities is annexed to this OM. As SCT for 2017-18 would be prepared on the basis of Supplementary-I accounts, special attention of the Controllers are invited for correct depiction of these accounting transactions/activities before the submission of March(Prel.)/Supplementary-I accounts to DAMA Section.

This issues with the approval of Competent Authority.

  
(Dr. Richa Pandey)  
ACGA(DAMA Section)

Encl: As above

To

All Pr.CCAs/CCAs/CAs including M/o Defence, M/o Railways, D/o Posts and D/o Telecom and UT administrations

Smt. (ITO), O/o CCA with the request to upload the O.M in CCA's website.

**The following accounting transactions need special attention during compilation of March(Pre.)/Supplementary-I stages 2017-18**

Please ensure that:-

1. The amendments carried out through correction slip Nos. 824 - 834 dated 6.1.2017 of LMMHA issued for the Major Heads '1601, 3601, 3602, 0049, 2049, 6004, 7601 & 7602' necessitated by merger of Plan and Non-Plan classification in Budget & Accounts should be followed strictly. Old Sub-Major Heads and Minor Heads under these Sub Major heads should not be operated for fresh transactions w.e.f. 1.4.2017. (Correction slips are available at CGAs website: cga.nic.in)
2. Transactions made under minor head '502' - 'Expenditure Awaiting Transfer' (EAT) and under minor head '500' - 'Receipts Awaiting Transfer' (RAT) are cleared.
3. Education Cess under various Tax receipts are apportioned in the ratio of 2:1 (Primary Education : Higher Education)
4. No expenditure is made under Major Heads 2552, 4552 and 6552 (Except in Grant No. 23 – Ministry of Development of North Eastern Region)
5. All transactions are booked as **Revenue Expenditure(Charged)** only under Major Heads '2048-Appropriation for reduction or avoidance of debt' and '2049- Interest payments'.
6. No progressive positive booking should be made under minor heads from 901 to 913
7. All residual transactions reported by RBI should also be included in March (Prelim.) accounts itself.
8. All receipts realised/became due through book adjustments or otherwise on or before 31<sup>st</sup> March 2018, but yet to be accounted for should be incorporated
9. Any misclassification noticed during reconciliation process should be rectified before submission of Sy-I Accounts.
10. No accounting heads, which are deleted through Correction Slips to LMMH find place 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).
11. Booking of Government Contribution for Defined Contribution Pension Scheme should be under 207101117010004. Booking at the level of **Minor Head** should not be done.
12. No balance should remain under the **Major Head 8000- Contingency Fund** at the end of the financial year.
13. Any transactions accounted for in a wrong Grant No. should be rectified through normal transfer entries only. Journal Entries(JEs) are not allowed for this purpose in the software system.
14. All minus transactions other than those which are authorized should be reviewed to ensure that there is no misclassification.
15. No transaction be made under dummy heads, i.e. minor head '000' or sub head '00'. When there is standard sub major heads, like 01, 02 etc. are operational under a Major Head, digit '00' should not be operated. Conversely, if there is no standard Sub Major head is operational, only the digits '00' will be operated under a Major Head.

**Public Account Heads:-**

16. **No credit entries** are made under the accounting head 801100101- Postal Insurance and Life Annuity Fund. No fresh **credit** entries should be made under the account head '801401101- Net PLI corpus as on 31<sup>st</sup> October 2009'.
17. **Under 834200117 – Defined Contribution Pension Scheme for Government Employees – no fresh credit booking should be carried out.**
18. All annual payments like interest on GPF, CGEGIS, Insurance amount etc. should be accounted for in March Prel. accounts itself.



19. No Ministry / Department (except D/o Posts) should make 'Credit Entry' under the account head **8014.02.104(RPLI head)** and Debt entries under the Major Head 8014. No ministry except Deptt. of Post should make transactions under Major Heads 8015 and 8016.
20. Under major head 8670 – Cheques and Bills, if the clearance during the year is more than the outstanding balance at the end of previous year or the clearance is being booked against the already existing adverse balance, the same should be reviewed and misclassification should be rectified.
21. No booking is made under **812100122** – State Disaster Response Fund.
22. In cases of expenditure incurred on behalf of other ministries/departments, Grant nos. should be correct as per the Grant list for the financial year 2017-18.
23. In cases where funds have been closed and balances have been transferred to CFI, it should be ensured that no balance/adverse balance as per Union Government Finance Accounts.

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