

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE
CONTROLLER GENERAL OF ACCOUNTS
FINANCE ACCOUNTS SECTION
MAHALEKHA NIYANTRAK BHAWAN
GPO COMPLEX, E-BLOCK
NEW DELHI -110023

Dated: 26/9/2024

OFFICE MEMORANDUM

During the parallel run of Statement of Central Transactions (SCT) on the PFMS, it has been observed that for some Ministries/Departments, DDS&R (Reserve & Deposits Funds) form- a prerequisite for submission of the SCT, remained unprocessed due to adoption of varied transfer/meeting procedure. However, this deviation hasn't affected the net balance of respective funds processed through e-Lekha.

2. On review it has been observed that some Ministries/Departments had transferred the funds from expenditure head by debiting minor head 797 along with crediting to the respective Reserve Fund, however for meeting the expenditure through deduct entry, '**(-)Cr' entry has been made to receipts side of fund account**, instead of Debit 'Dr' entry. i.e

Entry done :

for transfer to Reserve Fund

Dr - 797 Minor head

Cr - Reserve Fund

for meeting expenditure from Reserve Fund

Dr - 902-923 Minor Head

(-) Cr - Reserve Fund

3. In order to avoid occurrence of such type of error in future, it is requested that any amount booked under expenditure head with Minor Head 797 is to be reflected under Reserve Fund as credit(Cr) entry and amount to be met from the fund is required to be carried out through expenditure head with deduct head i.e. Minor Head 902 to 923 **and corresponding debit(Dr) entry should appear under respective Fund. i.e.**

Recommended entry :

for transferring to Reserve Fund

Dr - 797 Minor head

Cr - Reserve Fund

for meting the expenditure from Reserve Fund

Dr - 902-923 Minor Head

Dr - Reserve Fund

Also, it is recommended that in future, all entries related to Fund Accounts should be proposed only in the prescribed manner, and before submission of Supplementary-I Accounts to O/o CGA, Principal Accounts Offices should ensure about the correctness of entries proposed w.r.t. Reserve/Deposit(if any) Fund other than those where direct receipts and disbursement taking place.

(Narender Singh)

Asstt. Controller General of Accounts

1. All Pr.CCA/CCA/CA/Dy.CAs(Holding Independent Charges)
2. Head of all Non-Civil Ministries/Deptt./AGs
3. Sr.AO, ITD with the request to upload the O.M. on the website of O/o CGA.