

P-33004/2/2020-DAMA-CGA/2981/50  
Ministry Of Finance  
Department of Expenditure  
O/o Controller General of Accounts  
Mahalekha Niyantrak Bhawan  
Data Analysis and Monthly Accounts  
GPO Complex, E-Block, INA, New Delhi

Dated: 20.05.2024

**OFFICE MEMORANDUM**

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

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 the 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.

This issues with the approval of the Competent Authority.

Encl. As above

  
(Narender Singh)

**Asstt. Controller General of Accounts**

To

1. All Pr.CCAs/CCAs/CAs (with independent Charge) of Civil Ministries
2. The Accountant General (A&E), UT Chandigarh, Sector 17, Chandigarh – 160017.
3. The Joint CGDA (Accounts & Budget), M/o Defence, Ulan Batar Road, Palam, New Delhi:
4. The Secretary (Finance), UT of Ladakh & Treasuries, Finance Department, UT Ladakh
5. The Secretary (Pay & Accounts), Administration of Union Territory of Lakshadweep, Kavaratti -682555.
6. The Sr. DAG, Accountant General (Audit), Delhi, AGCR Building, I.P. Estate, New Delhi-110002

7. The Director (PA-II) Department of Posts, Dak Bhawan, Sardar Patel Chowk, Parliament Street, New Delhi
8. The Director Accounts, Department of Telecommunication, Sanchar Bhawan, New Delhi.
9. The Director Finance (Accounts), M/o Railways, Railway Board, Rail Bhawan, New Delhi.
10. The Director of Accounts, UT Daman & Diu and Dadra & Nagar Haveli.
11. The Director of Accounts & Budget, O/o the Chief Pay & Accounts Officer, Andaman & Nicobar Islands Administration, Port Blair.
12. The Controller of Accounts, National Capital Territory of Delhi, A Block Vikas Bhawan, I.P. Estate, New Delhi.
13. The Pay & Accounts Officer, Lok Sabha Secretariat, Room No 302, Parliament House Annexe, New Delhi.
14. The Pay & Accounts Officer, Rajya Sabha Secretariat, Room No 201, Parliament House Annexe, New Delhi.
15. The Pr. Accounts Officer-cum Pay & Accounts Officer, President Secretariat, Rashtrapathi Bhawan, New Delhi.
16. The Pay & Accounts Officer, Election Commission of India, Nirvachan Sadan, Ashoka Road, New Delhi.
17. Sr. AO, Finance Accounts Section /Appropriation Accounts Section, O/o CGA, Mahalekha Niyantak Bhawan, for information.
- ✓ 18. Sr. AO, GIFMIS, O/o CGA with the request to upload OM on CGA's website.

**Following points may please be kept in mind while checking the monthly account, before its submission to the O/o Controller General of Accounts. This list is not exhaustive, but a suggestive one, and has been prepared on the basis of mistakes/discrepancies observed in the 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 List of Major & Minor Heads (LM&MH) recoveries of over-payment pertaining to previous year shall be recorded under minor head 911-deduct recoveries of overpayment.
3. Balances under Suspense Heads need to be reviewed regularly 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 following Major Heads:-
  - a. MH 2552, 4552 and 6552 (Except in the Grant of Ministry of Development of North Eastern Region).
  - b. Major Head 0006 State Goods & Services Tax (SGST) belongs to State Governments.
  - c. Major Head 8014 for Debit Entry and 8014.02.104 (RPLI Head) for Credit Entry (except Department of Post)
  - d. Major Heads 8015 and 8016 except Deptt. of Post
  - e. MH 8659-Suspense Account (Defence) except O/o CGDA.
  - f. Head of account 8658.00.101.08 and receipt on account of GST deduction at source may be booked under Minor head 139 as per Correction Slip No. 932 dt. 4.6.2019 of LM&MH.
  - g. Fresh credit booking should not be carried out under Minor Head 8342.00.117 - Defined Contribution Pension Scheme for Government Employees.
  - h. Debit side booking under MH: 8658-00.139 GST -Tax Deducted at Source Suspense.

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. 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'.
11. No progressive positive booking should be made under Minor Heads "901 to 919".
12. Accounting heads, which are DELETED through Correction Slips to LM&MH may not be reflected in the accounts, since the account code directory may have these heads still active for various reasons. (Correction slips to LM&MH are available on CGA 's website for ready reference).
13. 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.
14. As per correction slip No. 865 of LM&MH, Interest on Loans to Government Servants may be booked under Head of Account 0049.03.118 instead of 0049.03.800.
15. No balance should remain under the Major Head 8000- Contingency Fund at the end of the financial year.
16. All minus transactions other than those which are authorized, should be reviewed to ensure that there is no misclassification.
17. No transaction be made under dummy heads, i.e. Minor Head '000' or Sub Head '00' when there are standard Sub Major Heads, like 01, 02, etc. which are operational under a Major Head. Conversely, if there is no standard Sub Major Head which is operational, only the digits '00' will be operated under a Major Head.
18. No credit entries are to be made under the accounting head 8011.00.101- Postal Insurance and Life Annuity Fund. No fresh credit entries should be made under the account head '8014.01.101-Net PLI corpus after 31.10.2009.
19. In cases of expenditure incurred on behalf of other Ministries/Departments, Demand Numbers should be correct as per the List of Demands for Grant issued by Ministry of Finance for the Financial Year 2024-25.
20. Booking reflected under Major Head 8009 – GPF for Group 'D' staff may be reviewed as all Group 'D' officials have now been switched over to Group 'C'.
21. Booking of receipts under 8011-CGEGIS should be at Minor Head level instead of sub-head level and booking of expenditure under 8011-CGEGIS should be at sub- head level i.e. Saving Fund /Insurance Fund instead of Minor Head level.

22. The amendments carried out through correction slip No. 824-834 dated 6.1.2017 issued to LM&MH pertaining to the Major Heads 2049, 3601, 3602, 7601 & 7602 necessitated by merger of Plan and Non-Plan classification in Budget & Accounts are to be strictly followed. Old Sub-Major Heads and Minor Heads under these Major Heads should not be operated for fresh transactions w.e.f. 1.4.2017.
23. A new Group Insurance Scheme namely CGEGIS has been introduced from 1980 under MH 8011.00.103, therefore booking under head 0235-60-105 - CGEIS (old insurance scheme) may be made only for employees who had joined service prior to 1980 and not opted for new Group Insurance Scheme -**CGEGIS**.

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