



कार्यालय रक्षा लेखा प्रधान नियंत्रक (द.प.क.), खातीपुरा रोड, जयपुर-12  
Office of the Principal Controller of Defence Accounts (SWC),  
Khatipura Road, Jaipur-12

Fax No. 0101-2388463 Phone No. 0141-2388450, 458 Email : pcdaswc.cgda@nic.in



स्पीड पोस्ट

संख्या - आलेप/AAC/Circular

दिनांक 16/04/2019

सेवामें,

प्रभारी अधिकारी,  
अभियांत्रिकी अनुभाग/  
भंडार लेखा परीक्षा अनुभाग/  
सभी स्थायी लेखा परीक्षा अधिकारी (सेना)

**विषय:- Annual Audit certificate for the year 2018-2019**

वर्ष 2018-19 का Annual Audit वार्षिक लेखा परीक्षा प्रपत्र (AAC) मुख्यालय कार्यालय को भेजा जाना है। अतः निर्देशित किया जाता है कि रिपोर्ट इस कार्यालय में दिनांक 15/06/2018 तक अवश्य पहुँच जानी चाहिए। इस सम्बन्ध में विस्तृत विवरण के लिए मुख्यालय कार्यालय के पत्र सं. AT/XII/12016/ATR/AAC/Vol-XXVII दिनांक- 03/04/2019 का अवलोकन करे जो इस कार्यालय की website पर upload किया जा रहा है।

समूह अधिकारी (आलेप) द्वारा देख लिया गया है।

रक्षा  
वारि. लेखा अधिकारी (आलेप)

प्रतिलिपि -

प्रभारी अधिकारी }  
ई. डी. पी. अनुभाग }

मुख्यालय का पत्र दिनांक 03/04/2019 कार्यालय की  
website पर upload करने हेतु।

रक्षा के लोग  
वारि. लेखा अधिकारी (आलेप)

For m. a. pl.  
11/04  
PK ensure compliance  
20/04/19

**Important Circular**

No. AT/XII/12016/ATR/AAC/Vol-XXVII

Office of the CGDA, Ulan Batar Road

Palam, Delhi Cantt.-110010

Dated: 3 April 2019

To,

Sh. Saroj Kumar, IDAS  
Principal Controller of Defence Accounts  
O/o the PCDA (SWC)  
Jaipur

to  
SrAO (CA/CS)  
(1A)

**Subject: Annual Audit Certificate for the year 2018-19.**

- Ref: (i) Para 540 to 550 of Defence Audit Code as amended and Para 672 to 682 of O.M. Part-II Volume-I.
- (ii) Our circulars dated 19.8.72, 22.6.83, 24.7.86, 30.6.87/3.7.87, 22.5.98, 23.11.98, 23.12.99.
- (iii) Our circular no. AT/XII/12628/AAC/86-87 dated 18.1.88.
- (iv) Our D.O. letter no. AT/XII/12016/ATR/AAC/Vol-VII dated 7.9.92.
- (v) Our Most Important Circulars No. AT/XII/12016/ATR/AAC/Vol-XIII dated 30.10.2002 and 1.4.2003.
- (vi) Our Most Important Circulars No. AT/XII/12016/ATR/AAC/Vol-XIV dated 25.1.2005.
- (vii) Our Most Important Circulars No. AT/XII/12016/ATR/AAC/Vol-XVI dated 31.7.2006 and 14.8.2006; Most Important Circular no. AT/XII/12016/ATR/AAC/Volume-XVII dated 13.9.2007 and important circular no. AT/XII/12016 /ATR / AAC/Vol-XXVI dated 04.04.2018

The CGDA's Annual Audit Certificate 2018-19 is required to be finalized and rendered to the Ministry of Defence (Finance).. **Therefore, the AAC for the year 2018-19 from all PCsDA/CsDA/CIA (Fys.) should reach this office, complete in all respects, on or before 03.07.2019 without fail. It may please be ensured that there are no discrepancies in any of the Statements/Annexures items and that the AAC is error free.**

(iv) Items which have appeared in Annexure-III and IV of CGDA's Certificate of past years but are still unsettled may also be included in AAC. This information may please be mentioned in a separate statement in the format given in our Circular No. AT/XII/12016/ATR/AAC/Vol-XIII dated 30.10.2002

(b) It may kindly be ensured that the text, tenor and reservations in the AAC to be rendered by the PCsDA/CsDA are in strict conformity with the certificate rendered by the CGDA to the Ministry of Defence (Finance) and incorporated in the printed Appropriation Accounts (Defence Services) as Section-III.

(c) No item of irregularity, whose financial value is less than Rs. 5 Lakh, should normally be projected for inclusion in the AAC. If any irregularity below this value is projected due to its serious nature, Pr. Controllers/Controller should furnish sufficient justification for projecting such items. In this connection, a reference is also invited to para 523 of Defence Audit Code, Vol -II.

(d) While including items in Annexures-I, II, III and IV of your AAC, it is observed that at times the details furnished are vague and sketchy, as a result of which we are unable to appreciate the exact irregularity involved as also its dimension and seriousness. It is, therefore, necessary that the narration furnished for these items should be self-contained and clearly bring out the irregularity, its seriousness, size, period involved, financial effect, action taken to regularize, present position etc.

(e) The items projected for inclusion in Annexures I to IV should be included in appropriate annexures depending on the nature of irregularity involved and highlighted.

(f) As per the existing instructions on the subject, it is necessary to ensure, as far as possible, that the correctness of the data in respect of the items included in the AAC is got accepted by the Administrative authorities before they are included in the AAC. Pr. Controllers/Controllers are, therefore, requested to clearly indicate whether this has been done.

(g) The formats of Annexures/Statements circulated vide our circular dated 30.6.1987 should be used for rendition of AAC. All columns of these formats are to be completed and no



(l) As the Annual Audit Certificate should normally include items that are detected during the period covered by the AAC, inclusion of any old item should be supported by reason for non-inclusion in the earlier years and justification for inclusion now.

(m) All the Annexures/Statements in support of the AAC 2018-19 showing the position as on 30.6.2019 may please be sent in **duplicate, complete in all respects, along with the AAC.**

5. Attention is invited to our **Most Important Circular No. AT/XII/12016/ATR/AAC/Vol-XIII dated 30<sup>th</sup> October' 2002** wherein it was emphasized to include the outstanding position of advances against PSUs and Private Parties in the Appropriation Accounts in the prescribed format as given in the above mentioned letter. While rendering the AAC for the year 2018-19 this may please be kept in view.

The year-wise and contract-wise break-up of the outstanding amount separately for PSUs and Private Parties may also be provided, thoroughly checked and totaled. This should exactly tally with the amount of outstanding Advances shown. Each page must indicate the page total and Grand total at the end. The summary of the outstanding Advances against PSUs and Private Parties should also be given on the top sheet showing the oldest date.

The details of the Outstanding Advances against PSUs and Private Parties for more than five years is also required to be rendered separately on the same format. All the above information/statement should have a proper heading and presentation, which is clear and unambiguous.

6. Attention is also invited to this office Most Important Circular no. AT/XII/12016/ATR/AAC/Vol-XIII dated 1.4.2003, in which it was emphasized that no amendment/correction at the belated stage be made by the PCDA/CDA. **The figures and facts submitted in the Annual Audit Certificate must be thoroughly checked/rechecked before submission of the AAC.**

7. Attention is also invited to our Most Important Circular No. AT/XII/12016/ATR/AAC/Vol-XIV dated 25.1.2005 wherein it was requested to ensure uniform procedure while reflecting the outstanding in statements 4-ABC & 16-ABC of the AAC. Only the

countries on account of Casual Services rendered may not be added in any statement and has to be shown separately.

11. The consolidated position of the non-verification of credits and non-linking of invoices into Consignees' Ledger furnished by Pr. Controllers/Controllers in their statement 4 and 16 are included in the relevant reservation of CGDA's Annual Audit Certificate. Pr. Controllers/Controllers are, therefore, requested to furnish the details of these cases {Statement no. 4-ABC (Indigenous Stores) and statement no. 16-ABC (Foreign Stores) "Non-verification of Credits in Consignee's Ledger} in the following manner:

- (i) Statements no. 4-A and 16-A i.e., Indigenous Stores and Foreign Stores respectively. -- Number of vouchers  
(Vouchers having value less than 5000/-)
- (ii) Statements no. 4-B and 16-B i.e., Indigenous Stores and Foreign Stores respectively. -- Number of vouchers and amounts of each voucher therein (in Rupees) and grand total  
(Vouchers having value of Rs. 5000/- and above but less than or equal to Rs. 15,000/- in each case)
- (iii) Statements no. 4-C and 16-C i.e., Indigenous Stores and Foreign Stores respectively. -- Number of vouchers and amounts of each voucher therein (in Rupees) and grand total.  
(Vouchers having value of Rs. 15,000/- and above in each case)

12. For Pr. Controller of Accounts (Fys.) Kolkata only

(a) In case of losses relating to Ordnance Factories, the number of cases and amount of losses exceeding the authorized percentage of rejections in production are to be included in the respective reservations of the CGDA's Certificate {Para (i) to Annexure-VII of the CGDA's Annual Audit Certificate refers}. You are, therefore, requested to furnish similar information in your AAC. The details of such cases included in statement no. 7 may therefore please be furnished separately.

(b) Similarly, the amount kept out of reckoning of the Cost of Production (COP) in the consolidated final accounts of Ordnance Factory, being abnormal losses, which occurred during