

**OFFICE OF THE PRINCIPAL CONTROLLER OF DEFENCE ACCOUNTS**

Accounts Circular No. 42

Dated: 26/03/2019

**Sub: Annual Closing of Accounts for the year 2018-19**

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HQrs Office Accounts Circular no. A/I/13311/ACA/2018-19, dated 19.03.2019 (Accounts Circular No. 144 of 03/2019) together with Annexure 'A' on account of Annual Closing of Accounts for the year 2018-19 is circulated by uploading in PCDA Bangalore website for information, guidance and strict compliance.

As per guidelines by HQrs , accounts of financial year 2018-19 will be closed in following phases

- (a) March (Preliminary)
- (b) March (Supplementary) (March Final)

Accordingly, there will be no Manual Account. March Supplementary -I will be treated as March Final Account. However, 3 to 4 days time window for reporting any exceptional manual corrections have be provided before finalizing of March Supplementary-I Account (March Final) in terms of Para 29 of Defence Account Code, 2014. The closing date of Accounts for FY 2018-19 is 31<sup>st</sup> March, 2019.

The following dates have been fixed for the submission of accounts for the financial year 2018-2019. **It may please be ensured that the prescribed dates are strictly adhered to.**

Month's Accounts	Date by which last batch of P.M. to reach Accounts Section	Date by which last batch of P.M. to reach DDP / EDP Centre (with requisite certificates).	Date by which daily P.M. Data should be uploaded in the Compilation System of CGDA, Computer Centre, Ulan Batar Road, Palam, Delhi Cantt - 10 by EDP/DDP Centres.	Date of closing of accounts by the CGDA Computer Centre, Ulan Batar Road, Palam, Delhi Cantt - 10 and dispatch of printed compilation to all parties concerned.
March (Preliminary) 2019	04.04.2019	05.04.2019	09.04.2019	12.04.2019
March (Supplementary -I) (March Final)	16.04.2019	18.04.2019	26.04.2019	01.05.2019
Time window for March Supplementary-I Accounts (March Final)	22.04.2019	24.04.2019	26.04.2019	01.05.2019

S.No.	Item of Work	Due Date
1	Submission of Proposal for adjustment on proforma basis outside the books of RBI	10.05.2019
2	Last date for submission of Journal Entries through E-Lekha	03.06.2019

The detailed guidelines for closing of accounts are contained in Annexure 'A' and 'B' to this circular.

The Punching Media for March (Prelim.) and March Sy-I Accounts 2019 are to be dispatched by all concerned duly typed to the concerned DDP /EDP Centre/Sections on daily basis in convenient batches. The last batch for the time window should be dispatched/handed over to the DDP / EDP Centre on 24.04.2019, so that data are uploaded in the Compilation System by 26-04-2019. Suitable arrangements may, therefore, kindly be made to dispatch Punching Media to the EDP/DDP on the prescribed dates. All Sub Offices/Section in Main Office may also ensure suitable arrangements to avoid non- inclusion of PM in the March (Prelim) and March Supplementary-I i.e.(Sy-I) (March Final). It may also please be ensured that maximum leftover bookings are made in (March Preliminary) Accounts itself. Bookings in March Supplementary-I are made only in exceptional circumstances.

Interest on accumulations in various Provident fund Accounts for the year 2018-19 may please be compiled in March Prelim. Accounts, 2019 positively. For this purpose, all fund transactions taking place during 2018-19 should be booked within March Preliminary and any rectification required should be carried out in March (Supplementary-I), 2019 Accounts.

Central transfers of authorized heads will be carried out by the EDP Centre of HQRs Office in March(Prelim), 2019. In this connection, necessary instructions are contained in annexure 'B' to this circular.

The Sub Offices/Section in Main Office may please ensure that no rectification/adjustments are proposed after closing of March (Supplementary-I) Account. After closing of March (Supplementary-I) Account i.e. March(Final), however, in exceptional and unavoidable cases, where rectifications/adjustments are necessary, Journal entries are to be prepared with the approval of PCDA. The details of instructions in this regard are given in Annexure "A" to this circular.

The contents of the circular may please be got noted by all concerned and kept on records.

Time Schedule prescribed above may please be strictly adhered to.

Please acknowledge receipt.

PCDA has seen.

ORIGINAL FILED IN : A / II / 574 / ROB / 2018-19  
DISTRIBUTION : All the concerned Sections in Main Office.  
All the Sub Offices under PCDA Bangalore  
OA Cell → for uploading in PCDA Website along with enclosures.

  
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**REMARKS:**

The detailed guidelines for closing of Accounts are contained in Annexure 'A' and 'B' to HQRs Circular No. 144 of March, 2019; which may be viewed / downloaded in PCDA Bangalore / HQRs website.

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SAO (Accounts)