

O/o Pr. Chief Controller of Accounts  
Central Board of Indirect Taxes & Customs,  
AGCR, Building, New Delhi – 110 002

AA/4-4/30/Time-Schedule./2021-22/ 1418

Date: 25<sup>th</sup> February, 2022

Office Memorandum

**Sub:- Time schedule for closing of Accounts of Union government for the year 2021-22.**

In order to observe the due dates by Pr. Accounts Office, O/o Pr.CCA, CBIC, field PAOs are directed to upload the Monthly Account of March 2022 as per the following time schedule on e-lekha as well as on PFMS.

Accounts Month	Earliest closing date of accounts by PAOs	Due date of submission of Accounts by Pr.AO
March'2021 (Preliminary Accounts)	31.03.2022	18.04.22
March' 2021 (Sy-I)	02.05.2022	06.05.22
March'2021 (Sy. II)	02.09.2022	06.09.22

(2) All field PAOs of CBIC would ensure that:

(i) The departmental reconciliation of both receipts and expenditure figures is completed up to date.

(ii) A thorough and complete review of all the cases of periodical and annual adjustments including of interest payable on GPF etc. which is to be accounted for in the accounts for the year 2021-22 may please be carried out and incorporated in March'2022 (Sy. I). It may also be ensured that no adjustment is left over. In the Accounts, GPF interest should be incorporated through Compact/PFMS.

(iii) Budget should not be exceeded and no adverse balance under the head 8670-Cheque & Bills-110-Electronic Advice and 103-Department Cheques should appear in the concerned head of accounts.

(iv) Separate Certificates for Expenditure Account and Revenue Account for March 2022 and March 2022 (Sy-I) before uploading of monthly account for on e-lekha/PFMS may be only mailed on e-mail ID prccacbic-accounts@gov.in. **No hard copy of certificate is required to be sent by post as per Annexure I&II (copy enclosed)** It may be noted that Account for March 2022 and March 2022 (Sy-I) will not be accepted without these certificates. Only sending certificates does not complete the responsibility of the PAO. PAO must ensure the accuracy and

correctness of the account so as to avoid Journal Entry and to ensure rectification of discrepancies pointed out by this office.

All PAOs should closely watch/scrutiny of their monthly Account and misclassification/wrong Booking, if any in either expenditure Accounts or receipts Accounts may be rectified in the March (Preliminary) Accounts and ensure that any misclassification of Account during year not be left out for further adjustments like supplementary/Journal Entry.

(v) PAO also must ensure that no correction in March SY-II Account is made without approval of JEs from Pr.CCA.

**(vi) The scheduled date for incorporating the Sy-I and Sy-II Accounts in PFMS will be made available by CGA office in time wherever the same is in use.**

**(3) The due dates as intimated above must be adhered to scrupulously by the PAOs and delay in submission of accounts/wrong accounts will be viewed seriously.** It is pertinent to mention that office of Controller General of Accounts would be monitoring our adherence to the prescribed time - limit very closely.

**(4) All PAOs must ensure that instructions issued by this office on subject are followed diligently and corrections/adjustments are made in the March (Preliminary) Accounts by transfer entries. Correctness of accounts should be treated as a bench mark in annual performance review.**

**(4) Zonal officers are requested to monitor the performance of the PAOs under their respective zone and ensure the submission of Accounts of March (Prel.), Sy-I and Sy-II as per the due dates. Zonal officers are also requested to ensure that the instruction given in para (2) are followed by the PAOs.**

**This issue with the approval of CCA.**

Encl: As above

  
(Y.P Singh)

**Sr. Accounts Officer**

**Copy to:**

- 1 CA (WZ)/Dy.CA(NZ)/Dy.CA(EZ)/Dy.CA(SZ)
- 2 All PAOs under CBIC.
3. Sr. Accounts Officer (Coord) (Revenue) HQ.
4. Sr. Accounts Officer (Coord) Expenditure H.Q
5. Asstt. Accounts Officer (BR).
6. Asstt. Accounts Officer (Monthly A/c).

**Annexure-I**

**Certificate for March 2022 (Revenue Account)**

1. Amount booked under Receipt Awaiting Transfer in respect of M.H.0037, 0038 and MH. 0044 up to March 2022 is Nil.
2. All lists of Payments have been received from all the Commissionerate/Division and accounted for in the accounts for 2021-22.
3. No amount has been booked under any unauthorized head of account.
4. There is no booking under Deduct Refund head with Plus sign.
5. Reasons for minus transactions in respect of all heads except Deduct Refund are enclosed.
6. Level of classification is correct.
7. Statement showing the amount of outstanding cheques as on 31.03.2022 in respect of cheques issued on or before 31.12.2021 under different minor heads under Major Head 8670-Cheques and Bills is enclosed.

**Sr. Accounts Officer**

**Annexure-II**

**Certificate for March 2022 ( Expenditure Account)**

- 1 All expenditure booked during the year 2021-22 has been sanctioned by the Competent Authority.
- 2 All expenditure incurred during the year 2021-22 have been included in the account for 2021-22 and no amount pertaining to it has been left unadjusted under any suspense head for want of paid vouchers etc.
- 3 All list of Payment have been received from CDDO's and accounted for in the account for 2021-22.
- 4 No amount has been booked under any unauthorized head of account.
- 5 Booking under the head 8011.00.103.02 (Payment) is in multiples of Rs 15000/-.
- 6 No fresh amount has been booked under the Major Head 8342 during the year 2021-22.
- 7 Level of classification is correct.
- 8 Amount booked under Receipt Awaiting Transfer & Expenditure Accounts Transfer upto March 2022 should be Nil.
- 9 Whole amount of Cess on income tax (4%) (earlier surcharges under the Primary Education Cess 0021.00.504, Higher Education Cess 0021.00.505 & Health Education Cess 0021.00.506) now has been booked under the head Health & Education Cess 00.506 for the financial year 2021-22.
- 10 Interest on long term advances (under the head 0049.03.800) has been booked under the head 004903.118.
- 11 All periodical and annual adjustments has been carried out and included in the accounts of March Sy-I.

**Sr. Accounts Officer**