To,

All Addl. CPFC (Zones),
RPFC-I/OIC of Regional Offices.

Sub: To process annual accounts for back period against deposits by establishments in past periods

Sir/Madam

Please refer to the above subject. In this respect following clarification/directions are issued.

2) In case the deposit by establishment is made after 2010, the System can identify whether the challan is already used for issuing accounts or not. Therefore Annual Accounts may be issued for such establishments by verifying system data. IS division will provide system based verification of utilization of challans to the field office, wherever required.

3) In cases, where the deposit by establishment is made before 2010, it has to be ascertained Manually, based on available records, whether the challan is already used for issuing annual accounts or not.

   a) In cases where money is deposited after court order and where enough details are available to make sure the "non-usability of challan", and, any other special case where it is established that no account is issued against the challans, compilation of accounts can also be made.

4) The authority, to decide as to whether the challans in respect of payment made prior to 2010 had been utilised or not, will be the RPFC in-charge of the Office. The authority may make careful decision based on information on record of Account Section and Compliance Section files, correspondence file etc.

5) The process for release of such non-utilized challans for their compilation of back period annual accounts, will be used very sparingly and only in verified cases with the approval of the competent authority. On the basis of a specific request of the competent authority who
certifies that the challan proposed to be utilized in compilation of back-period accounts has not been utilized earlier, IS Division will release such challans for reconciliation and facilitate the compilation of the proposed back period accounts.

6) All field offices are requested to complete the work of updation of accounts by 31st October 2020.

7) Audit of all such establishments will be mandatory after account updation.

(Issued with approval of competent authority)

Yours faithfully,

(Salil Sankar)
RPFC-I (WSU)

Copy to:

i. ACC (IS)/RPFC-I (IS/NDC) with a request to make requisite modifications in the application software.

ii. ACC (Audit) for information.