

## **INTRODUCTION**

First of all we will take up the rule position as explained in Defence Accounts Code.

*Exchange Account* between Controllers of Defence Account is known as Defence Exchange Account (*DEA*). (*Fifteen Digit Code w.e.f. 01.04.1994*)

<u>CDA</u>	<u>Section</u>	<u>Cl of Vr</u>	<u>Vr No</u>	<u>Month</u>	<u>Year</u>
00	0000	0	0000	00	00

Para 109 – on what account the DEA is operated

- (a) Debt Head recoveries ( Loan and Advance) Interest bearing
- (b) GPF Subscriptions-in case the officer is transferred to other Dept.
- (c) Imprest Advances
- (d) MRO's
- (e) Cheques
- (f) Immediate relief to the families of deceased personnel/officers.

## **ACTION TAKEN IN ORIGINATING CONTROLLERS OFFICE**

### **Para-111**

Firstly by operating of Punching Medium

Secondly by preparations of DID Schedule in quintuplicate by Audit Section of the originating controller.

### **Distribution**

3 copies to responding controller, fourth copy to Account Section of originating controller and fifth copy as office copy.

### **Para-112**

**All sub-offices of the originating controller will operate separate PM For each transaction so that the responding controller can settle these transactions individually.**

This means that each item require separate PM in originating controller office. Similarly the responding controller should settle these transactions individually.

In other words, each DID Schedule be responded individually by responding controller / Audit section or sub-office. The responding of DID Schedules by clubbing more than one DIDS and by operating one PM will not find any place in Computerized linking/ mechanical linking done by the EDP Centre Meerut.

By clubbing, all the DID Schedules of the originating controller will remain outstanding as well as your responding DIDS and unlinked in the DEA List issued by the EDP Centre Meerut to all controllers.

To clear the mess, you need to cancel all your previous Punching Mediums and re-respond all the DID Schedules individually to clear the same from DEA List generated by EDP Centre Meerut.

## **Para 112**

### **Note 1.**

DID Schedules need not to be prepared for the items not covered under DEA. In case it is prepared erroneously and compiled by the EDP Centre, the same may be withdrawn by operating (-) Receipt or (-) Charge as the case may be and both the DID Schedules be sent to responding controller through a DO Letter for responding action.

### **Note 2.**

In case of the DIDS, erroneously originated and not compiled by the EDP Centre, the same may be settled through letter to EDP Centre by asking not to compile and returning back to concerned office.

## **Para 113**

DID Schedule in triplicate along with the supporting vouchers/details be sent by the Audit Section of the originating controller to the Account Section of the responding controller without awaiting the sectional compilation who in turn, will enter in the control / DID Schedules register.

## **Para 114**

It is the duty of Audit Section of the originating controller to ensure that all the DIDS raised by them are duly supported by supporting vouchers/ complete details of transaction on what account the DIDS has been raised such as Imprest Account No, Cheque No, MRO No, as the case may be.

## **ACTION BY THE RESPONDING CONTROLLER**

### **Para 115**

Prompt adjustment of DID Scheduled received by responding controller.

### **Para 116**

Original credit/debit is adjusted by responding debit/credit, plus or minus as the case may be, to the code head allotted for affording response to the originating controller, by contra adjustment to the code head to which the transaction pertains. Each DID Schedule must be responded separately and not by clubbing.

**Para 117**

The adjustment particulars is recorded on Part B of the original, duplicate and on third copy of the DID Schedule. The original copy will be treated as a punching medium and will be sent to EDP/DDP Centre concerned and duplicate copy be retained as office copy. The third copy will be sent to EDP/ DDP Centre for generating the responding schedule report to EDP Centre Meerut through EDP Centre New Delhi.

**An original item is always responded through class 8 voucher except in the case of MES transactions where such adjustment is made through class 4 vouchers.**

**Para 118**

If any transaction is not adjustable either wholly or in part for any reason viz want of supporting documents, / details of the transaction etc.the DID Schedule in question should not be returned to originating controller but adjusted in full and contra adjustment made by re-debit/re-credit of the whole or part amount to the code head of the originating controller allotted for passing on original items.

**-END-**

## **SECOND SESSION**

Now, we will discuss some other items which are not written in the books of Accounting regarding operation of DEA.

### **1. RESPONDING OF DID SCHEDULES**

A copy of EDP Center Meerut letter No EDP/712/Comp/DEA dated 16.6.2004 with following instruction has been forwarded vide CDA (BR) letter no A/I/210/CS./Vol-IV dated 17.2.2009.

- a) Originating (+) Receipt DID Schedule can only be cleared by operating responding (+) Charge.
- b) Originating (+) Charge DID Schedule can only be cleared by operating responding (+) Receipt.
- c) Originating (-) Receipt DID Schedule can only be cleared by operating responding (-) Charge.
- d) Originating (-) Charge DID Schedule can only be cleared by operating (-) Receipt.

### **2. REVERSAL OF DID SCHEDULES**

As per Para 118 of Defence Account Code, a DID Schedule partly or wholly can be reversed to originating controller . But, as per HQrs letter No A/II/11366/DIDS/Vol-XXIX dated 23.12.2008 “In no case, a DID Schedule should be reversed without approval of GO / Jt CDA “.

It has been further clarified by HQrs office that “ In case of originating item raised erroneously against your office by other controllers your office has the option to comply with the Para 118 or as per note 1 to Para 112 of Defence Account Code on the case to case basis depending upon the Requirement of the case. However, while taking reversal Action, approval of GO / Jt. CDA in terms of HQrs office Important circular no A/II/11366/ DEA / Vol – V dated 11.2.2000” has to be taken.

### 3. WITHDRAWAL OF DID SCHEDULES

The DID Schedules received from controllers originated erroneously (which do not pertain to your office) may be returned to originating controller for its withdrawal instead of reversal to originating controller under intimation to main office.

The DID Schedule received from originating controller which partly pertains to your office, may also be returned to originating controller for withdrawal of full amount and re-originate the DID Schedule for the amount pertained to your office under intimation to main office.

### 4. OTHER IMPORTANT INSTRUCTIONS OF HQRS

(HQrs office letter No A/II/11366/DIDS/ Vol-XXVIII dated 12.12.2008 circulated vide main office letter no A/I/210/DIDS/CS/Vol-IV dated 23.12.2008)

1. For all Officer In charge - DID Schedule IN register should be reviewed. The cause for delay should be ascertained and cases of avoidable delays considered seriously and responsibility got fixed.
2. Transfer in cases – The wanting DID Schedules may be called for and responded without delay.. In case originating controller is not forwarding the DID Schedule in spite of repeated reminders, matter may be reported to main office.
3. Transfer out cases – The DID Schedules promptly be prepared and forwarded to responding controller for responding action. In case the responding controller is not responding in spite of repeated reminders, the matter may be referred to main office.
4. RDR Heads – In case of interest on advances ( RDR Heads ) only balances outstanding are required to be reported to the responding controller through L.P.C . at the time of transfer of the individual. Amount compiled under receipt head including the interest portion of advance drawn, are not required to be transferred through DID Schedules.
5. Operation of DEA Account- Originating section should not operate his own CDA's DEA Head..
6. Correctness of responding Items- All sub offices to ensure correctness of responding items through sectional compilation before dispatch of soft copy of the responding list to EDP New Delhi by their concerned EDP/DDP Centers as per main office letter no A/I/210/DIDS CS/Vol-V dated 13.5.2009 circulating HQrs letter no A/II/11366/ DIDS/Vol-XXXI dated 28.4.2009.
7. Respond DIDS individually – Each DID Schedule must be responded individually. They should not be clubbed and adjusted.

8. Loan and Advances – DIDS may be originated by debiting the relevant DEA Head as (-) Receipt and crediting the relevant advance code head as (+) RT.
9. Clubbing of DIDS – clubbing of DID Schedules or responding in parts may be avoided.

NOT TO DO

1. Category code 04 should not be pre-fixed to service Heads, as these heads pertain to Army, Navy and Air Force.
2. Sub-offices should not operate 00/020/61 by pre-fixing 29, 30 and 75, as these are operated by EDP Center only when any of the sub-offices operate fictitious code head.
3. BRO deduct heads 069/05 and 069/06 once operated should not be re-opened for re-adjustment.
4. TE should not be operated for raising of Funds in any job/ Service Heads.
5. Operation of (-) Receipt and (-) Charge in expenditure Heads should be avoided as far as possible, so that it should not be closed with Minus booking in any of the month.
6. Recovery of rent and allied charges or other Govt receipt like sale proceeds should not be adjusted as (-) Charge to any Job. But, it should be adjusted as Govt. receipt as (+) RT to code heads 00/575/30 or 00/301/30 as the case may be.
7. Own CDA, DEA accounts heads ie 00/093/21 or 00/093/22 are not to be operated by any of the sub-office.

**Case Study(i)**

This DID Schedule has been originated by CDA(PD) Meerut  
**SCHEDULE OF INTER DEPARTMENTAL RECEIPTS/CHARGES (DEFENCE)**  
**ORIGINAL ITEM**

Month: 2/99

CDA: 20

Section: 0016

Voucher No: 0002

Class of Voucher: II

Particulars/details of transaction: DID No. 200016200020299

In adjustment of scooter advance in r/o sh R.R.Chauhan SAO R/No 457 transferred from DPDO Yol to Jt. CDA (BR) cahndigarh.

To be filled in by Originating Controller		Classification	Amount		Classification	Amount	
Responding Section	Schedule No.		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
1	2	3	4	5	6	7	8
					00/093/21	5440.00	

SAO

Jt. CDA(BR) Chandigarh has responded the above DID as under :  
**RESPONDING ITEM**

Month 06/2001

CDA 23

Section 0023

Voucher No 0004

Class of Voucher 8

Note:- If the entry made by the originating CDA. In Col.. 1A is found to be wrong, the responding Audit Section will neatly score it out and put in the correct code No at 1B	Classification	Amount		Classification	Amount	
		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
1	2	3	4	5	6	7
	00/012/23		5440.00	00/090/22		5440.00

SAO

Please comment whether CDA (PD) has raised correct DID Schedule and Jt. CDA (BR) Chandigarh has responded correctly ? If not please originate and respond correctly.

ANS – Case Study (i)

IAF (CDA) 328-A

**SCHEDULE OF INTER DEPARTMENTAL RECEIPTS/CHARGES (DEFENCE)  
ORIGINAL ITEM**

Month 2/99

CDA 20

Section 0016

Voucher No...0002.....

Class of vrs: II

Particulars/details of transaction: DID No. 200016200020299

In adjustment of scooter advance in respect of Sh. R.R.Chauhan SAO R/No 457 transferred from DPDO Yol to Jt. CDA (BR) Chandigarh.

To be filled in by Originating Controller		Classification	Amount		Classification	Amount	
Responding Section	Schedule No.		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
1	2	3	4	5	6	7	8
		00/093/21		5440.00			
		00/012/23	5440.00				

SAO

**RESPONDING ITEM**

Month 06/2001

CDA 23

Section 0023

Voucher No 0002

Class of Voucher 8

Note:- If the entry made by the originating CDA. In Col.. 1A is found to be wrong, the responding Audit Section will neatly score it out and put in the correct code No at 1B	Classification	Amount		Classification	Amount	
		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)

1	2	3	4	5	6	7
	00/012/23		5440.00	00/090/22		5440.00

SAO

**Case Study (ii)**

PCDA (NC) Jammu has originated this DID Schedule against AO(P) Himank under Jt. CDA (BR) Chandigarh.

**SCHEDULE OF INTER DEPARTMENTAL RECEIPTS/CHARGES (DEFENCE)  
ORIGINAL ITEM**

Month: 12/2005

CDA: 12

Section: 0000

Voucher No: 0001

Class of Voucher: 8

Particulars/details of transaction DID No 120000800011205

Balance of scooter advance in respect of R.K.Bhan SA 8315277 on pt transfer to AO(P) Himank.

To be filled in by Originating Controller		Classification	Amount		Classification	Amount	
Responding Section	Schedule No.		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
1	2	3	4	5	6	7	8
		00/012/23		8578.00			
		00/093/21	8578.00				

SAO

Jt. CDA (BR) has responded/ reversed as under :

**RESPONDING ITEM**

Month : 5/2006

CDA: 23

Section: 0023

Voucher No: 0001

Class of Voucher: VIII

Note:- If the entry made by the originating CDA. In Col.. 1A is found to be wrong, the responding Audit Section will neatly score it out	Classification	Amount		Classification	Amount	
		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)

and put in the correct code No at 1B						
1	2	3	4	5	6	7
	00/082/22 00/082/21	8578.00	8578.00			

SAO

Please comment whether PCDA (NC) Jammu has originated the DID correctly and responded / reversed correctly by Jt.CDA (BR) Chandigarh ? If not, rectify.

ANS-Case Study (ii)

IAF (CWA) 328-A

**SCHEDULE OF INTER DEPARTMENTAL RECEIPTS/CHARGES (DEFENCE)  
ORIGINAL ITEM**

Month: 12/2005

CDA: 12

Section: 0000

Voucher No: 0001

Class of Voucher: II

Particulars/details of transaction DID NO 12000020001205

Balance of Scooter advance in r/o R.K.Bhan SA 8315277 on pt. transfer to AO(P) Himank under Jt. CDA (BR) Chandigarh.

To be filled in by Originating Controller		Classification	Amount		Classification	Amount	
Responding Section	Schedule No.		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
1	2	3	4	5	6	7	8
		00/093/21		8578.00			
		00/012/23	8578.00				

SAO

**RESPONDING ITEM**

Month : 5/2006

CDA: 23

Section: 0023

Voucher No.0001

Class of Voucher: VIII

Note:- If the entry made by the	Classification	Amount	Classification	Amount
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originating CDA. In Col. 1A is found to be wrong, the responding Audit Section will neatly score it out and put in the correct code No at 1B		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
1	2	3	4	5	6	7
				00/082/22 00/082/21	8578.00	8578.00

Case Study(iii) This DID Schedule has been originated by CDA Guwahati.

**SCHEDULE OF INTER DEPARTMENTAL RECEIPTS/CHARGES (DEFENCE)  
ORIGINAL ITEM**

Month: 10/2006

CDA: 21

Section: 1100

Voucher No: 0002

Class of Voucher: VIII

Particulars/details of transaction DID Schedule No 211100800021006

Balance on account of Motor Cycle advance of Rs 15876/-in r/o sh. Sahil Singha AAO No 8328881 posted to AO 36 BRTF.

To be filled in by Originating Controller		Classification	Amount		Classification	Amount	
Responding Section	Schedule No.		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
1	2	3	4	5	6	7	8
		00/012/23	15876.00		00/093/21	15876.00	

SAO

Jt. CDA (BR) Guwahati has responded as under :

**RESPONDING ITEM**

Month : 1/2007

CDA: 23

Section: 0025

Voucher No: 0001

Class of Voucher: VIII

Note:- If the entry made by the originating CDA. In Col. 1A is found to be wrong, the responding Audit Section will neatly score it out and put in the correct code No at 1B	Classification	Amount		Classification	Amount	
		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
1	2	3	4	5	6	7
	00/012/23		15876.00	00/091/22		15876.00

SAO

Please comment whether the DID Schedules originated by CDA Guwahati and responded by Jt CDA (BR) Guwahati are correct ?If not, please rectify.

ANS- Case study (iii)

**SCHEDULE OF INTER DEPARTMENTAL RECEIPTS/CHARGES (DEFENCE)  
ORIGINAL ITEM**

Month: 10/2006

CDA: 12

Section: 1100

Voucher No: 0002

Class of Voucher: II

Particulars/details of transaction DID NO 21100200021006

To be filled in by Originating Controller		Classification	Amount		Classification	Amount	
Responding Section	Schedule No.		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
1	2	3	4	5	6	7	8
		00/012/23	15876.00				
		00/093/21		15876.00			

SAO

**RESPONDING ITEM**

Month : 1/2007

CDA: 23

Section: 0025

Note:- If the entry made by the originating CDA. In Col. 1A is found to be wrong, the responding Audit Section will neatly score it out and put in the correct code No at 1B	Classification	Amount		Classification	Amount	
		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
1	2	3	4	5	6	7
	00/012/23		15876.00	00/091/22		15876.00

SAO

Case Study(iv)

This DID Schedule originated by CDA Chennai

**SCHEDULE OF INTER DEPARTMENTAL RECEIPTS/CHARGES (DEFENCE)  
ORIGINAL ITEM**

Month 09/2004

CDA 18

Section 49

Voucher No: 0004

Class of Voucher - II

Particulars/details of transaction: DID Schedule No. 184900200040904

Raising of debit on account of Cycle advance on pt. transfer of individual to NE Area under Jt. CDA (BR) Guwahati.

To be filled in by Originating Controller		Classification	Amount		Classification	Amount	
Responding Section	Schedule No.		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
1	2	3	4	5	6	7	8
					00/093/21	1000.00	

SAO

Jt. CDA (BR)Guwahati has responded as under:

**RESPONDING ITEM**

Month 02/2005  
Voucher No 0002

CDA 23

Section 0025  
Class of Voucher VIII

<b>Note:- If the entry made by the originating CDA. In Col. 1A is found to be wrong, the responding Audit Section will neatly score it out and put in the correct code No at 1B</b>	<b>Classification</b>	<b>Amount</b>		<b>Classification</b>	<b>Amount</b>	
		<b>Receipt (+)</b>	<b>Receipt (-)</b>		<b>Charge (+)</b>	<b>Charge (-)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
	00/012/19		1000.00	00/091/22		1000.00

SAO

Please comment whether the DIDS originated by CDA Chennai and responded by Jt. CDA (BR) Guwahati are correct ? If not please rectify.

ANS- Case Study (iv)

IAF (CDA) 328-A

**SCHEDULE OF INTER DEPARTMENTAL RECEIPTS/CHARGES (DEFENCE)  
ORIGINAL ITEM**

Month 09/2004

CDA 18

Section 4900

Voucher No. 0004

Class of Voucher II

Particulars/details of transaction: DID Schedule No. 184900200040904

Raising of debit on account of cycle advance on pt. transfer of individual to NE Area under Jt. CDA (BR) Guwahati.

<b>To be filled in by Originating Controller</b>		<b>Classification</b>	<b>Amount</b>		<b>Classification</b>	<b>Amount</b>	
<b>Responding Section</b>	<b>Schedule No.</b>		<b>Receipt (+)</b>	<b>Receipt (-)</b>		<b>Charge (+)</b>	<b>Charge (-)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>

		00/012/19	1000.00			
		00/093/21		1000.00		

SAO

**RESPONDING ITEM**

Month 02/2005

CDA 23

Section 0023

Voucher No 0002

Class of Voucher VIII

<b>Note:- If the entry made by the originating CDA. In Col. 1A is found to be wrong, the responding Audit Section will neatly score it out and put in the correct code No at 1B</b>	Classification	Amount		Classification	Amount	
		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
	1	2	3	4	5	6
	00/012/19		1000.00	00/088/22		1000.00

SAO

**Case Study (v)**

This DIDS originated by CDA Guwahati.

**SCHEDULE OF INTER DEPARTMENTAL RECEIPTS/CHARGES (DEFENCE)  
ORIGINAL ITEM**

Month CDA Section  
Voucher No. Class of Voucher

Particulars/details of transaction: DID Schedule No. 210001800020600

In passing of credit of CDA (BR) in connection with UDMO and unutilized P& Allowances overleaf.

To be filled in by Originating Controller	Classification	Amount	Classification	Amount
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Responding Section	Schedule No.		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
1	2	3	4	5	6	7	8
		00/093/21	17060.00				

SAO

Jt.CDA (BR) Guwahati has responded as under :

**RESPONDING ITEM**

Month 12/2007

CDA 23

Section 0025

Voucher No 0007

Class of Voucher VIII

Note:- If the entry made by the originating CDA. In Col.. 1A is found to be wrong, the responding Audit Section will neatly score it out and put in the correct code No at 1B	Classification	Amount		Classification	Amount	
		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
1	2	3	4	5	6	7
	00/091/22		17060.00	55/069/03		17060.00

SAO

Please comment whether the DIDS originated by CDA Guwahati and responded by Jt. CDA (BR) Guwahati is correct ? If not, please rectify.

ANS-Case Study (v)

IAF (CDA) 328-A

**SCHEDULE OF INTER DEPARTMENTAL RECEIPTS/CHARGES (DEFENCE)  
ORIGINAL ITEM**

Month 06/2000

CDA 21

Section 0001

Voucher No. 0002

Class of Voucher. II

Particulars/details of transaction: DID No 210001200020600

In passing of credit of CDA (BR) New Delhi in connection with UDMO and unutilized Pay and Allowances overleaf.

To be filled in by Originating Controller		Classification	Amount		Classification	Amount	
Responding Section	Schedule No.		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
1	2	3	4	5	6	7	8
		00/093/21	17060.00				

SAO

**RESPONDING ITEM**

Month 12/2007

CDA 23

Section 0025

Voucher No 0007

Class of Voucher VIII

Note:- If the entry made by the originating CDA. In Col. 1A is found to be wrong, the responding Audit Section will neatly score it out and put in the correct code No at 1B	Classification	Amount		Classification	Amount	
		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
1	2	3	4	5	6	7
				00/091/22 55/069/03	17060.00	17060.00

SAO

Case Study (vi)

This DIDS has originated by CDA Guwahati.

IAF (CDA) 328-A

**SCHEDULE OF INTER DEPARTMENTAL RECEIPTS/CHARGES (DEFENCE)  
ORIGINAL ITEM**

Month.....

CDA.....

Section.....

Voucher No.....

Class of Voucher.....

To be filled in by Originating Controller		Classification	Amount		Classification	Amount	
Responding Section	Schedule No.		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
1	2	3	4	5	6	7	8
					00/093/21	686.00	

SAO

Jt. CDA (BR) Guwahati has responded/ reversed as under :

**RESPONDING ITEM**

Month 12/2007

CDA 23

Section 0025

Voucher No 0008

Class of Voucher VIII

Note:- If the entry made by the originating CDA. In Col.. 1A is found to be wrong, the responding Audit Section will neatly score it out and put in the correct code No at 1B	Classification	Amount		Classification	Amount	
		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
1	2	3	4	5	6	7
				00/091/22		686.00
				00/091/21	686.00	

SAO

ANS-Case Study (vi)

IAF (CDA) 328-A

**SCHEDULE OF INTER DEPARTMENTAL RECEIPTS/CHARGES (DEFENCE)  
ORIGINAL ITEM**

Month 05/2005  
Voucher No 0001

CDA 21

Section 1000  
Class of Voucher II

Particulars/details of transaction DID No 2110000800010505

To be filled in by Originating Controller		Classification	Amount		Classification	Amount	
Responding Section	Schedule No.		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
1	2	3	4	5	6	7	8
					00/093/21	686.00	

SAO

**RESPONDING ITEM**

Month 12/2007

CDA 23

Section 0025

Voucher No 0008

Class of Voucher VIII

Note:- If the entry made by the originating CDA. In Col. 1A is found to be wrong, the responding Audit Section will neatly score it out and put in the correct code No at 1B	Classification	Amount		Classification	Amount	
		Receipt (+)	Receipt (-)		Charge (+)	Charge (-)
1	2	3	4	5	6	7
	00/091/22	686.00		00/091/21	686.00	

SAO