



कार्यालय, रक्षा लेखा नियंत्रक
उदयन विहार, नारंगी, गुवाहाटी-७८११७१
OFFICE OF CONTROLLER OF DEFENCE ACCOUNTS,
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E-MAIL/Website

No. A/IV/215/Vol-XLIII

Dated: 10/02/2023
~~10/01/2022~~

To

1. The concerned section of Main Office
2. Area Accounts Office, Shillong
3. PAO (ORs) 58 GTC Shillong
4. PAO (ORs) ARC Shillong
5. All AO GEs

Sub: Review of Annual Review of Balances for the year 2021-22.

Ref.: HQrs. office letter no. A/IV/12273/ROB/2021-22/CDA Guwahati Dated 06/02/23

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After review of AROB for 2021-22, MO CDA Guwahati has requested time and again to take remedial measures to clear all the balances/adverse balances. A consolidated observation and analysis are once again furnished below. The names of concerned sections of MO and the sub-offices are indicated under each observation for perusal and necessary action:-

(a) Major Head 7610 Loans and Advances

The closing balances shown as on 31/03/2022 under the loan and advances code heads fall under the category of adverse balance as the balances under loans/advances heads should be debit balance not credit balance. As per the accounting procedure, when advance is paid, amount is compiled under the loan & advances heads as (+) CH and when recovery is made, recovery amount is compiled under the loan & advances heads (+) RT. It is evident from the AROB that the recoveries have been made more than the advances paid which is quite abnormal. Adverse balances may be due to pending adjustment of DIDs on a/c of transfer in cases and the same may please be looked into. As such, it is requested to review the booking and reasons for recovery more than the advance may be ascertained and necessary action may please be taken for clearance/liquidation of the same during the current financial year positively. (AN-III Sec, Area Accounts, PAO (ORs) 58 GTC & PAO (ORs) ARC)

(Contd. on P/2)

(b) Major Head 8009 General Provident fund:

The Closing Balance against the code head 015/10 DSPP Fund under minor Head 103 in the AROB 2021-22 is Rs 9671555839.14. It is requested to ensure whether the balances shown against the code head is correctly worked out and reconciled with the ledger balances. It is also requested to intimate the ledger balances of your office as on 31-03-2022 have been reconciled with AROB 2021-22.

Further reason for outstanding balance of Rs. 1430/- (Rt) under code head 015/85 –DSPP Fund Arrears of pay may also be intimated.

(PAO (ORs) 58GTC & PAO (ORs) ARC).

(c) Major Head 8342-Other Deposits

(i). Reasons for outstanding under code head 016/02 & 016/03 may please be intimated as the balances under these heads should be nil. It has been seen from records held in this section that the booking under these heads has been nil. This may please be examined and take necessary action to clear the outstanding.

(AN-III section, AAO Shillong, PAOs (ORs) 58 GTC & ARC and all AO GEs & DDP Cell).

(d) Major Head 8444-Defence Deposits

(i) The balances under code head 017/04 & 017/10 indicate that the amount of subscription of Army Group insurance Fund and Territorial Army Group Insurance Fund recovered by the PAOs (ORs) have probably not been fully remitted to Director of Army Group Insurance fund. It is therefore requested to review the records and intimate the reasons for outstanding and necessary action for speedy clearance. Further it is intimated that a sum of Rs 7,64,64,462/- under code head 017/04 & Rs 46,26,759/- under code head 017/10 are outstanding in AROB 2021-22.

(PAO (ORs) ARC & PAO (ORs) 58 GTC)

(iii). Misc. Deposit may be reviewed in terms of para 254 of Defence Accounts Code, 2014 and outcome of review may please be communicated. It is requested to review the records and intimate the present position and reasons of heavy outstanding at the earliest.

(E Section AOGE, Area Accounts Office/PAO (ORs) ARC & PAO (ORs) 58 GTC Shillong)

(e) Major Head 8550 Civil Advances

A sum of Rs 1,61,100/- is outstanding in AROB 2021-22 on account of Immediate Relief to the families of non gazetted employees under code head 018/01. As per extant order the same should be adjusted within six months against the arrears of Pay & Allowance leave salary, death gratuity balance in the contributory/GPF etc due in r/o deceased official. It is requested to all concerned to review their records and take necessary action to clear the same in current FY. Further, the aspect of misclassification of booking may please be examined as and when the advance is paid, amount is booked against 018/01 as (+) Ch and when the recovery is made, amount is booked against 018/01 as (+) RT.

(AN III, Area Accounts Office Shillong, All AOGes)

(f) Major Head 8551 Defence Advances

It is reflected in AROB 2021-22 that Rs 78.15 Crore (Dr.) and Rs 94 Lakhs (Dr.) have been found outstanding under S&S Imprest advance head and Misc. Advance Head respectively which indicates that Imprest account/cash account are outstanding and yet to be compiled. The same may please be reviewed and matter of non-receipt of Imprest Accounts/Cash Accounts may please be taken up with the concerned authority and ensure clearance of the same in current financial year.

Further, it is also observed that a sum of Rs 51.69 crore is lying outstanding as credit closing balance under the code head 018/65 which is treated as adverse balance. The same may please be reviewed and ensure clearance for the same.

(E II, SC II, SA of MO , PAO (ORs) ARC , PAO (ORs) 58 GTC, Area Accounts & AOGes)

(g) Major Head 8659 PAO and AG Suspense Heads:

It is observed from the AROB 20212-22 that heavy balances are lying outstanding under the following PAO/AG suspense heads. Necessary communication/liaison/efforts may be made with the concerned PAOs/AGs for reimbursement of outstanding PAO/AGs suspense claims and clear the same during the current FY.

Code Head	Receipt	Charge
020/38	--	9,28,89,790/-
020/45	--	4,47,94027/-
020/48	--	1,79,700/-

(Contd. on P/4)

(PAO (ORs) ARC , PAO (ORs) 58 GTC Shillong, M Section of MO, A/cs –Group VII)

(h) Major Heads 8659 RBI & Misc. Suspense Heads:

It is observed from AROB 2021-22 that huge balances are lying outstanding under the following PSB Suspense, RBI Suspense Classified and Misc. Suspense Heads. The same may please be reviewed and special efforts may be taken to clear the same in a time bound manner.

Code Head	Receipt	Charge
020/82 RBI Suspense classified		326159.18
020/76 PSB Suspense	25,50,51,596.72	34,75,45,179/-
020/61 Misc. Suspense	1,66,80,529.00	--
020/61 (Category Prefix "28")	1,25,44,321.50	--
020/89 (Dir. Of ACS-Transaction other than below)	--	26,78,718.00
020/96 (CMP rejection)	--	-3,71,76,421.00

(All AOGes, E Section, D Section and all audit sections of MO, Area Accounts Office Shillong, PAO (ORs) ARC , PAO (ORs) 58 GTC Shillong, A/Cs-Group-VII)

(i) Major Head 8670 Cheques and Bills:

As per AROB 2021-22 that a sum of Rs **43.88 (Rt)** is outstanding under the code head 020/81 out of which Rs. 34.82 Crore has been cleared. The balance under this code head should be nil at the end of the FY. It is again requested to take immediate action to clear the same during this financial year.

Further, it is observed that adverse balance to the tune of (-) Rs. 40.18 is lying outstanding under CMP Head 93/020/91, out of which Rs. 22.62 crore has already been cleared. Efforts may be taken to clear the remaining amount of Rs. 17.56 crore.

(All audit sections of MO, Area Accounts Office Shillong, PAO (ORs) ARC , PAO (ORs) 58 GTC Shillong)

(Contd. on P/5)

(j) 8671 Defence Service Departmental Balances and 8672 Permanent Cash Imprest:

It is observed from AROB 2021-22 that balances are lying outstanding under the following code heads.

Code Head	Receipt	Charge
020/97- Defence services department balances	29,07,295.08	---

Generally, there should be equal balance under closing balance code head 090/00 and opening balance code head 001/00. The difference of amount under these heads may be reviewed and remedial action may please be taken.

(Store Contract, M Section, AN IV of MO and All AOGes)

(k) Major Head 8672 – Permanent Cash Imprest

As per AROB 2021-22, following heavy balance are outstanding under the below mentioned code heads. It is evident that the security deposit made have not been cleared so far. As such it is requested to review the booking and confirm the correctness of the booking and intimate the current status at the earliest.

Code Head	Receipt	Charge
00/020/98 Permanent cash imprest.	---	85,554.20

(AN-IV Section, Area Accounts Office Shillong, PAO (ORs) ARC , PAO (ORs) 58 GTC Shillong)

(l) Major Head 8677 Remittances into Banks/Treasuries

As per AROB for year 2021-22, huge amount of Rs. (-) 25.73 Crore (Dr.) (including amount of e-MRO of Rs 7.92 Crore with prefix 93) is outstanding under the code head 020/80 (Remittances into Banks) as **minus(-)** balance. Out of which Rs. 18.96 crore has been adjusted. Special efforts may be taken to clear the remaining outstanding balance of Rs. 6.7 Crore.

(All sections of MO & sub-offices)

(Contd. on P/6)

(m) Major Head 8782 Cash Remittances and Adjustment between officers rendering Accounts to the same Accountant General/Accounts Offices:

As per AROB for 2021-22, there are heavy balances are lying outstanding under the below mentioned code heads which should be nil at the end of FY. In this connection it is stated that outstanding amounts under (+) CH are cleared by compiling the code head under (+) RT by responding actions of the concerned offices: As such it is requested to make liaison with originating offices to clear the outstanding at the earliest

Code Head	Receipt	Charge
022/15 Transfer b/w PAO of the same Ministry	---	8,64,89,730/-
022/00 Remittances of Military Engineer Services Offices	---	61,144/-
022/10 Transfer b/w officers of the MES Offices	---	33,58,265.06

(All AOGes, PAO (ORs) ARC , PAO (ORs) 58 GTC Shillong)

(n) Major Head 8787,8788 Adjusting with Railways and Post:

As per AROB for 2021-22, these are heavy balances lying outstanding under the below mentioned code heads. Amount outstanding under (+) RT against the code head 023/07 is adverse because when the credit clearance memo received from RBI CAS Nagpur, amount is adjusted as (-) CH instead of (+) RT, Further ,amount shown under (+) RT against the code head 024/04 indicates that huge clearance made against zero debit advice which is quite abnormal. It is therefore requested to review the booking immediately and clear the outstanding amount as well as adverse balance at the earliest.

Code Head	Receipt	Charge
023/07 N-E Frontier Rly, Pandu	---	19044494/-
023/29 FA & CAO West Central Railway	---	-2159
024/01 Adjusting Accounts with Posts- Dir of Accounts Post & Telegraph Kolkata	22,599.26	---
024/04- Adjusting Accounts with Posts-Dir of Accounts Post & Telegraph Nagpur	1,91,12,983.15	---

(All AOGes, PAO (ORs) ARC , PAO (ORs) 58 GTC Shillong)

(Contd. on P/7)

It is requested to all concerned to review the outstanding which pertain to them and submit parawise reply interalia stating the remedial action/plan taken for clearance of above outstanding balance latest by 5th March, 2023 for onward submission to HQrs Office Delhi Cantt.

SDL
(N. Gohain)
DCDA (A/Cs)

Copy to:-

The officer-in- charge } For uploading in CDA Guwahati website please
EDP Section (Local) }


(Puranjan Roy)
SR. AO (A/Cs)