



**E-MAIL/SPEED POST**

No. A/IV/215/Vol-XLII

Date: 18/06/2021

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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 AOGES

Sub: Review of Annual Review of Balances for the year 2019-20.

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After review of AROB for 2019-20, HQrs, office, Delhi Cantt. has intimated the Major Headwise observations vide letter No. A/I/12273/ROB/2019-20/CDA Guwahati dated 23.04.2021 and has requested for taking remedial measures. Details of the observation and analysis thereof furnished below. The names of concerned sections of MO and the sub-offices are indicated under each observation for perusal and necessary action:-

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**1. Major Head 7610 Loans and Advances**

The credit closing balance shown as on 31/03/2020 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. 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. The aspect of non-originating of DIDS by other controllers or non-responding of DIDS on a/c of transfer of balances under loans & advances heads from other Controllers to CDA Guwahati may also be examined. (AN-III Sec, Area Accounts, PAO (ORs) 58 GTC & PAO (ORs) ARC)

Major Head	Minor Head	Code Head	Amount (Receipt)	Amount (Charge)
7610	201	00/012/07	13,65,950.51	.....
	202	00/012/12	1,06,903	.....
	202	00/012/23	3,78,802	.....
	203	00/012/09	94,875	.....
	203	00/012/19	37,128.75	.....
	204	00/012/15	13,253	.....
	800	00/012/10	1,73,550.45	.....
	800	00/012/20	53,269	.....

## **2. Major Head 8009 General Provident fund:**

The Closing Balance against the code head 015/10 DSPP Fund under minor Head 103 in the AROB 2019-20 is Rs 8443780729.14. 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 31-03-2020 have been reconciled with AROB 2019-20. The reason for outstanding of Rs.1430 (Rt) under code head 015/85-DSPP Fund Arrears of Pay may be intimated.

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

## **3. Major Head 8011 Insurance and Pension Fund**

A sum of Rs 1.51.07.55.411/- (CR.) is outstanding under the code head 024/00 in AROB 2019-20. The same needs to be reviewed on priority basis. Being heavy balances, necessary action may be taken to ensure that these balances are transferred to PLI Directorate, Kolkata.

**(PAO (ORs) 58GTC & PAO (ORs) ARC and Area Accounts Offices )**

## **4. Major Head 8342-Other Deposits**

(i). A sum of Rs 794244998.46 is outstanding under code head 016/01 in AROB 2019-20. Since IRLAs closed on monthly basis instead of quarterly basis, the outstanding amount of these IRLAs would be comparatively lower as compare to the earlier system of closing of IRLAs on quarterly basis. Please review and intimate the present status and take necessary action to minimize the outstanding balance.

**(PAOs (ORs) 58 GTC & ARC Shillong)**

(ii). Reasons for outstanding under code head 016/02 & 016/03 may please be intimated as the balances under these heads should be nil. A sum of Rs. 2258776.00 is outstanding in AROB 2019-20. This may please be examined and take necessary action to clear the outstanding.

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

## **5. Major Head 8444-Defence Deposits**

(i). Deposits rendered in cash are to be compiled under the code head 017/02 and balances under this head should be supported by a Register. The number of depositors and the oldest period of deposit may please be intimated at the earliest.

**(M-section , S/C and all AO GEs).**

(ii).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 75747213/-(Cr.) under code head 017/04 & Rs 3613009/- (Cr.) under code head 017/10 are outstanding in AROB 2019-20, which needs to be examined and elucidated.

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

(iii) Outstanding balances under code head 017/05 – Misc.deposits should be periodically reviewed. The same may be reviewed and outcome may be apprised.

**(E Section, Store Contract, AOGEs, Area Accounts Office/PAO (ORs) ARC & PAO (ORs) 58 GTC Shillong)**

#### **6. Major Head 8550 Civil Advances**

A sum of Rs 250,000/-(DR) is outstanding in AROB 2019-20 on account of Immediate Relief to the families of non gazette 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. It may be noted that when the advance is paid, amount is booked against 018/01as (+) Ch and when the recovery is made, amount is booked against 018/01 as (+) RT.

**(AN III, Area Accounts Office Shillong, All AOGEs)**

#### **7. Major Head 8551 Defence Advances**

It is reflected in AROB 2019-20 that Rs 48,56,73,103/-(Cr.) and Rs 52,88,82,332.25/- (Cr.) have been shown as credit closing balances against code heads 018/64 & 018/65 respectively which are considered as adverse balance as under these heads the closing balance should be debit balance and not credit balance and it is meant that the recovery is more than the advance paid.

Further, it is also observed that a sum of Rs 923983730.41 (debit) is also shown outstanding under the code head 018/64 – Misc. Advances which indicate that imprest account/ cash account are outstanding and yet to be compiled. The same may be reviewed and efforts may be made to clear the said balances during the current F.Y. positively.

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

#### **8. Misc. Suspense Heads**

Negative balance of Rs. (-) 1,36,13,477.82 under Code Head 93/020/96 – Uncredited items under e-payment represents that re-issue/ uploading of fresh cheque/ e-mandate for rejected amount on the part of Audit Section is still awaited. The same may be

reviewed and reasons for such outstanding as well as action taken for its clearance may be intimated.

(All AOGes, D Section and all audit sections of MO, Area Accounts Office Shillong, PAO (ORs) ARC , PAO (ORs) 58 GTC Shillong)

**9. 8671 Defence Service Departmental Balances and 8672 Permanent Cash Imprest:**

Reasons for non-clearance of outstanding balance under code head 020/97- may please be intimated.

It is observed from AROB 2019-20 that Rs.90,555.20/- (Dr) is lying outstanding under the code head 020/98. The matter may be reviewed and reason for such outstanding may be intimated.

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

**10. Major Head 8677 Remittances into Banks/Treasuries:**

As per AROB for year 2019-20, a sum of Rs (-) 51,73,34,247.62/- (Dr.) is outstanding under the code head 020/80 (Remittances into Banks) as minus balance. It is evident that huge nos of OMROs are not yet adjusted by audit sections of M.O. and it is also requested to take necessary action for clearance of outstanding as per the provision contained in Para 183 of OM Part-II. It is therefore requested to take immediate action to clear the MROs as the same are outstanding in the current F.Y. positively.

( All sections of MO & sub-offices)

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. The reply may please be furnished latest by 25<sup>th</sup> June 2021 for onward submission to HQrs Office.

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SD/-  
DCDA (A/Cs)

Copy to:-

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

AO (A/Cs)