

ITB

OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS, UDAYAN VIHAR, NARANGI,
GUWAHATI-781171.

No. A/IV/215/Vol-XL

E-MAIL/SPEED POST

Dated: 13/02/2019

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 2017-18.

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After review of AROB for 2017-18, HQrs, office, Delhi Cantt. has intimated the Major Headwise observations vide letter No. A/112273/ROB/17-18/CDA Guwahati Dated 22/01/2019 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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(a) Major Head 7610 Loans and Advances

The closing balances shown as on 31/03/2018 under the loan and advances code heads falls 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. **(AN-III Sec, Area Accounts, PAO (ORs) 58 GTC & PAO (ORs) ARC)**

(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 2017-18 is Rs 7903814695.14. 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 31-03-2018 have been reconciled with AROB 2017-18
(PAO (ORs) 58GTC & PAO (ORs) ARC).

(c) Major Head 8011 Insurance and Pension Fund

A sum of Rs 1,25,68,55,049=00 (CR) is outstanding under the code head 024/00 in AROB 2017-18. It is known that when recovery in respect of PBOR is debited in IRLA, premium recovery is compiled by PAO(ORs) as (+) RT to the code head and the related schedule of recovery is forwarded to PLI Directorate Kolkata, Receipt of schedule is acknowledged by PLI Directorate to the PAO concerned who in turn forward a copy to the Accounts Section of M.O. At the close of the year, all the amount acknowledged are totaled and amount taken in AROB for Proforma Dropping. As such, reason for heavy balances may either due to irregular forwarding of schedules to PLI Directorate or due to poor maintenance of records despite acknowledgment sent regularly by PLI Directorate. It is therefore requested to review and take necessary action to ensure that these balances are transferred to PLI Directorate, Kolkata. Please intimate the present position and furnish the reasons for heavy outstanding. Henceforth, copy of acknowledgment may be sent to M.O.

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

(d) Major Head 8342-Other Deposits

(i). A sum of Rs 476368768=46 is outstanding under code head 016/01 in AROB 2017-18. 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.

(ii). 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 w.e.f. FY 2014-15 but a sum of Rs. 1402942/- is outstanding in AROB 2017-18. 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) .

(e) 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 109290039/- under code head 017/04 & Rs 3613009/- under code head 017/10 are outstanding in AROB 2017-18.

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

(iii).A sum of Rs 39078268.76 has been outstanding under the code head 017/05-Misc Deposit. This code head is being compiled by E Section of M.O/AOGE for deposit works and Area Accounts Office/PAO (ORs) ARC & PAO (ORs) 58 GTC for death/deserted/missing cases. 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)

(f) Major Head 8550 Civil Advances

A sum of Rs 320,000/- is outstanding in AROB 2017-18 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 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)

(g) Major Head 8551 Defence Advances

It is reflected in AROB 2017-18 that Rs 6866163.59 and Rs 478648286.25 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 489812602=40 (debit) is also shown outstanding under the code head 018/60. It is understood that huge nos. of account have not been adjusted. It is requested to ascertain the reasons for such outstanding and take necessary action at the earliest for liquidation/clearance of the balances during the current FY.

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

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

It is observed from the AROB 2017-18 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	--	10,88,48,903=00
020/45	--	2,83,55,907=00
020/48	--	1,90,660=00
019/06	--	28,057=00

(PAO (ORs) ARC , PAO (ORs) 58 GTC Shillong, M Section of MO)

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

It is observed from AROB 2017-18 that heavy balances are lying outstanding under the following RBI classified and Misc. Suspense Heads. The reasons for low-clearance/no clearance of such balances under these heads may please be reviewed and take necessary action to clear the same in current FY. Further, amount compiled under (+) RT against the code head 020/82 is adverse as the debit advice compiled as (+) CH and cleared by compiling as (-) CH. It is also pointed out the amount under (-) CH against the code head 020/96 indicates the non clearance of huge amount reflected by SBI CMP.

Code Head	Receipt	Charge
020/82 RBI Suspense classified	1,32,273=00	1,32,29,939=28
020/89 Dir. Of A/Cs Transaction other than below	---	26,78,718=00
020/96 Uncredited items under e-payment	---	-16,56,916=82

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

(i) Major Head 8670 Cheques and Bills:

As per AROB 2017-18 that a sum of Rs 383237107.18 (Rt) is outstanding under the code head 020/91. The balance under this code head should be nil at the end of the FY. The matter has already been taken up with the audit sections of MO and the sub offices viz Area Accounts Office Shillong, PAO (ORs) ARC , PAO (ORs) 58

GTC Shillong with facts and figures. It is again requested to take immediate action to clear the same during this financial year.

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

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

It is observed from AROB 2017-18 that balances are lying outstanding under the following code heads.

Code Head	Receipt	Charge
020/97- Defence services department balances	29,07,295=00	---
020/98-Defence services Permanent Cash Imprest	---	2,26,806=20

Further it is seen from compilation that the booking under the code head 020/97 is discontinued w.e.f. financial year 2013-14.

It is requested to review the same & intimate the present position and take necessary action for speedy clearance.

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

(l) Major Head 8674 Security Made by Government:

As per AROB 2017-18, 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
00/020/99 Security amounts deposited with courts	---	1,66,83,17,705=00
00/020/85 Security Deposits by central Govt. Offices	---	17,44,953=00

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

(m) Major Head 8677 Remittances into Banks/Treasuries:

As per AROB for year 2017-18, a sum of Rs 234171102=10 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. Further, huge numbers of Xeroxed copies of DMROs have already been sent by Accounts Section to the concerned sections/groups of MO and the sub-offices. It is therefore requested to take immediate action to clear the MROs as the same are outstanding since 2014-15.

(All sections of MO & sub-offices)

(n) Major Head8782 Cash Remittances and Adjustment between officers rendering Accounts to the same Accountant General/Accounts Offices:

As per AROB for 2017-18, 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	---	9,45,76,172=00
022/00 Remittances of Military Engineer Services Offices	---	61,144=00
022/10 Transfer b/w officers of the MES Offices	---	16,80,866=94

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

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

As per AROB for 2017-18, 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	9,62,209=00	---
023/29 FA & CAO West Central Railway	---	-2,159=00
024/01 Adjusting Accounts with Posts- Dir of Accounts Post & Telegraph Kolkata	---	91,630=00
024/04- Adjusting Accounts with Posts-Dir of Accounts Post & Telegraph Nagpur	2,02,89,892=15	---

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


It is requested to all concerned to review the outstanding which pertain to them and submit parwise reply interalia stating the remedial action/plan taken for clearance of above outstanding balance may please be intimated latest by 5th March 2019 for onward submission to HQrs Office Delhi Cantt.

sd/-
ACDA (A/Cs)

Copy to:-

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


Sr.AO (A/Cs)


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Guwahati website
24.10.2018
SAB/MP