



कार्यालय रक्षा लेखा नियंत्रक :

OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS

नं. 1 स्टाफ रोड, सिकंदराबाद -500 009

NO.1, STAFF ROAD, SECUNDERABAD – 500 009.

फोन:/PHONE: 040-27843385 फैक्स/FAX NO:040-27817275



MOST IMPORTANT CIRCULAR ON REVIEW OF BALANCE 2019-2020.

A/II/13027/ROB Corrs

Date: 20.2.2020

To

The DCDA i/c PAO(Ors) EME

The ACDA i/c PAO(Ors) AOC

All Officers'-in- Charge of Sections of Main Office

All Sub-Offices

Sub: Review of Balance for the year 2019-2020

Ref: Chapter 11 to 17 of Defence Account Code and paras 296 to 299 OM
Part II Vol I.

The Review of Balances Report in respect of our Organization is to be rendered to CGDA Office on closure of Financial year 2019-20. As Financial Year Ending is fast approaching and in order to render the report in time to HQrs, all concerned are requested to send their reports on or before 30.4.2020 to Accounts Section. Necessary action may be taken to up-date the records to arrive at the accurate figures as on 31.3.2020.

2. The Heads of Accounts for which reports are to be rendered are indicated in the Statement I enclosed.

3. Certain important points to be taken into account while rendering the above mentioned Report are given in the succeeding paras and Statement I to IV of this circular. It is therefore, requested to take into consideration the contents of this circular and ensure that the details are furnished with self-explanatory notes so as to avoid back references.

4. The Report should cover all the compilations made during 2019-2020 ie up-to 14/2020 duly reconciled with Printed Compilation. In case of non-receipt of Printed Compilation at the time of rendering the Report in respect of 14/2020 Accounts, the report may please be furnished reference with reference to Office Copy of the PM.

5. More importantly, any discrepancies pertaining to the previous years noticed during 2019-2020 may please be shown separately and may not be mixed-up with the current years figures under Review.



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6. As for discrepancies of 2019-2020 are concerned, action taken for reconciliation may be noted against each code head. In case of out-standing balances specific reason may be furnished.

7. The amounts cleared up-to the date of rendering of AROB Report under Code Head 00/017/05 (Misc Deposit) out of balance shown on 31.3.2020 may also be furnished.

8. As for 2019-20 figures are concerned, balances appearing in the relevant registered and Printed Compilations should be reconciled and with full explanation in case of discrepancies.

9. It may please be ensured that the correctness of the balances is certified in the prescribed format. It may also be noted that Certificates rendered by all concerned form the basis for rendering the Report to HQrs Office.

10. Please ensure that the closing balance (tallied for 2018-19) are invariably reflected as opening balances in the current year 2019-2020 Report in respect of all Code Heads.

11. In accordance with para 179, Defence Accounts Code, acknowledgements for loans and advances out-standing as on 31.3.2020 from Central Govt Employees have to be obtained and forwarded to Accounts Section. AN/Pay Section, PAOs (Ors) EME and AOC may obtain acknowledgments from DAD employees with reference to extra copy of schedules of 2/2020 and forward to Accounts Section.

In respect of PBORs of PAOs the same procedure as stated above may please be followed.

In the case of Def Civilians and Industrial Personnel of MES, Pay Sections of Main Office and AOs GE may obtain acknowledgements on the basis of recovery schedules of 2/2020 and forward to Accounts Section.

12. Please acknowledge receipt of this letter under signatures of Head of Offices of sub-offices and GOs / SAOs in respect of Main Office.

(S.VATSALA)
ACDA (A/cs)



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1 INSTRUCTIONS FOR ALL AOs OF E SECTION/STORE SECTION/DGNP/GEs

1. The original copies of the Statements regarding information as per Statement I to IV should be dispatched direct to Accounts Section of Main Office in accordance with para 180 Defence Accounts Code along with certificates mentioned in para 9 above.
2. One copy of similar such statement together with certificate should be enclosed to RAO/LAO concerned for their scrutiny and onward transmission to Main Office Accounts Section with their remarks subsequently.
3. A separate statement may be rendered in respect of MES formations having separate code duly tallying with Sectional Compilation.
4. Similarly, separate Statements may be furnished in of MES formations that have been closed / amalgamated with other MES formations during the period under Review in order to tally with our Registers.
5. Total number of cases in which the retiring govt. servants have deposited of cash with govt. And total amount relating there to compiled to code head 00/017/02 as Security Deposit may please be furnished under Statement IV.
6. E Section and Stores Section have to certify that various securities held under their stock have been reconciled with the relevant registers held in their sections and tallied with out-standing balance reflected under Security Deposit (other than Cash) as on 31.3.2020.

II FOR GROUP I,II,III OF ACCOUNTS SECTION – MAIN OFFICE

The complete information in respect of Code Heads debits/deposits etc., which are closed to balances dealt within your group should be furnished positively before 30.4.2020 duly reconciled with the figures reflected in the Printed Compilation.

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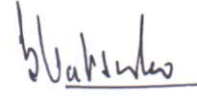


III Copy to:-

ALL LAOs/RAOs (Dealing with MES formations)

- 1 Verification of correctness of the Statement as and when received from AO's GE (MES) with the debit and suspense registers maintained in their Offices in respect of MES formations may please be made immediately and necessary certificates of correctness furnished. In case of discrepancies noticed the same may be endorsed therein and the Report transmitted to Accounts Section of this Office as per para 180 Defence Account Code.
- 2 In respect of out-station MES formations the statement may be scrutinized wrt information and verification of debit and suspense register may please be made available at the time of your next visit to the Formation and requisite Certificate sent to Main Office Accounts Section immediately on completion of inspection.
- 3 Completion Report covering all these aspects may please be sent by 15th June 2020 in respect of Local AOs GE and as regards to out-station MES formations on completion of review of reports.

Please acknowledge receipt.


(S.VATSALA)
ACDA(A/cs)

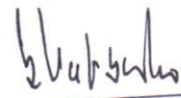
IV DCDA i/c PAO(ORs) EME S'bad

ACDA i/c PAO(ORs) AOC S'bad

The following specific points may please be noted apart from the above while rendering AROB Report.

1. The reasons for out-standing balances under 00/017/14, 00/022/15, 00/020/72, 00/016/01, 00/018/65 and 00/015/10 may please be mentioned and also the details of these code heads may please be recorded for subsequent verification by Main Office. The figures reflected under current year should include 14 accounts also.

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STATEMENT I

Sl No	Code Head	Head of Account	Section/Office from whom reports required	Important points to be taken into consideration while preparing the report/additional information for rendering report.
1	00/012/07 00/012/09 00/012/12 00/012/13 00/012/17 00/012/19 00/012/22 00/012/23	Loans to Govt Servants	Group II A/C section DHR, ANpay,AOs GE(MES), PAO(ORS) EME/AOC, Civilian Pay Sections	Full details may be furnished stating the number of acknowledgements out-standing as on 31.3.2020 and acknowledgement received in 2019-2020.Total acknowledgement due/received/pending details may be furnished for 2019-20 duly reconciled with D.R.
2	00/017/02	Security Deposit other than MES	Misc Section and Store Section of Main Office	Closing Balance as on 31.3.2020 in your register may please be verified and agreed with compiled actuals and the certificate referred to at para 9 of this circular may be furnished. Please also furnish necessary certificate that the balances do not include unclaimed and unadjusted deposits of over three years (excluding the year in which deposits were made) Information as per Statement II& IV may be furnished.
3	00/017/05	Misc Deposits MES	AOsGE (MES)AO DGNP Vizag	Please refer Section 31 & 33 of RMES- Deposit Works and para 180 Defence Account Code also refer. Complete particulars of the amount out-standing being shown as opening balance in Statement II should be furnished in a separate Annexure.
4	00/017/05	Misc Deposits (Non MES)	Misc Section and Store Section of Main Office, PAOs EME/AOC	Payments received and refunds made on account of Security Deposits may please be furnished in the Statement in respect of JCO/Ors / Deserters credit balance will be compiled to this head. Hence, the report may be rendered as per format furnished in Statement 2,3,4



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5	00/017/05	Misc Deposits MES	AOs GE (MES),AO DGNP Vizag E Section Main Office	Please see remarks against item 2 above information as per Statement II,III and IV may please be furnished. Full particulars of the above amounts outstanding being shown as opening balance in Statement II should be furnished in an Annexure
6	00/018/01	Immediate Relief DAD	AN Section , PAOs	Outstanding if any may be intimated with reasons.
7	00/018/60	Advances/Imprest Holders	Store Section Main Office	Normally the amount compiled to the charge side should have been cleared in the same year by compilation to receipt side. In other words the amount compiled to charge and receipt side should be the same. If there is difference, full details of the same may please be furnished. On no account this head should have balance on receipts side.
8	00/018/64	Misc advances	Store Section, Pay Sections of Main Office, AOs GE MES,UA DEO	Please see remarks at item 2 above. Full particulars of the amount outstanding should be furnished in an annexure.
9	00/018/65	Advances to PAOs	Misc Section of Main Office, PAOs EME and AOC	Normally there should not be any outstanding balance under this Code Head. However, in AROB huge balance is outstanding under this code head. Action may please be taken to clear all the outstanding. Reasons for out-standing if any should be furnished.
10	00/019/01 to 00/020/50	Accounts with AG's & Ministries	Group III Accounts Section Main Office	Amount of the out-standing may please be furnished duly reconciled with printed compilation.
11	00/020/61	Misc Suspense	Group II Accounts Section Main Office, all	Number of items and amounts Out-standing with year-wise breakup may please be furnished interalia indicating action taken for



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			Sections and sub-offices where it has not been reviewed.	clearance.
12	00/020/80	Remittance in Bank / Treasuries	Accounts Section I	-do-
13	00020/81	Cheques and Bills	Accounts Section I	-do-
14	00/020/82	RBI Suspense Classified	Accounts Section	-do-
15	00/020/83	RBI Suspense unclassified	Accounts Section	-do-
16	00/020/85	Deposit with Electricity Board	AO's GE, AO DGNP and E Section	-do-
17	00/020/97	Departmental advances	AOs GE	Please review the compilation to the code head to ensure that no balance is out-standing at the year end. Confirmation of the action taken indicating the reasons for out-standing if any may please be furnished.
18	00/020/98	Permanent Cash Imprest	Misc& AN Section of Main Office, AO's G E, AO DGNP	Full details of the amounts outstanding may please be furnished item-wise in an Annexure indicating the name and unit of the office to whom paid and month/year of payments.
19	00/022/10	Transfer between MES Offices	E Section Main Office, AOs GE	If any amount remains out-standing as on 31.3.2020, specific reason for non-clearance may please be furnished.
20	00/023/01 to 00/023/11	Accounts with Railways	Accounts Section	Amount of out-standing may please be furnished.
21	00/024/00 to 00/026/16	Accounts with P&T	Accounts Section	Amount of out-standing may please be furnished.
22	00/090/00	Cash Balance	Store, Misc AN Sections of Main Office	Closing Balance as on 31.3.2020 in your registers may please be verified and agreed with the



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				complied actual.
23	00/020/99	Security Deposit with Court	Group II of Accounts,UA DEO (V) , UA DEO S'bad , E Section, AO's GE	Details of out-standing with year-wise break-up should be furnished.
24	15/17/05	Misc Deposits Sales Tax	All AOs GE, E section Main Office	Full details of outstanding and action taken for clearance should be intimated in a separate Annexure direct to E Section, will scrutinize the report and take expedite action for clearance.
25	00/022/15	Transfer between PAOs	PAO(Ors) EME and AOC	The amount compiled to the heads with particulars of transaction (+) Charge, (+) Receipts may be furnished with clearance of (-) Charge, (-) Receipts wherever made at the end of the year should be Nil. Hence, details may be furnished.
26	00/020/72	Exchange Accounts Suspense Defence	PAO(Ors) EME and AOC	Details (+) Charge (+) Receipts may be furnished.
27	00//016/01	Field Deposits	PAO(Ors) EME and AOC	The amount outstanding under 00/016/01 (+) Receipt and (+) Charge with details of compilation may be furnished.
28	00/015/10	DSPP Fund	PAO(Ors) EME and AOC	The total amount outstanding as per your final one line on 31.3.2020 may be furnished explaining how the same has been worked out.



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STATEMENT -II

PAO's(00/022/15,00/022/72)

Section Code No (According to PM wise)

SEPARATE STATEMENT TO EACH CODE HEADS TO BE FURNISHED.

Month	Opening Balance as on 31.3.2020		Credits during the month	Debits during the month	Net effect closing balance at the end of the year 2019-2020	Remarks
	Credits	Debits				
4/2019						
5/2019						
So on						
14/2020						



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STATEMENT III

FOR AO GE/AO DGNP(V)/PAO's 00/017/05

The Closing Balance as on 31.3.2020 under Code Head 00/017/05 will normally comprise of the following:

The balance of each account with reasons for compilations should be furnished for the total Closing Balance as on 31.3.2020 .

A sum of Rs. _____ Has since been cleared during 2019-2020. The balance of Rs. _____ is on account of the following:

- 1 Amount due to contractors on closed account Rs.
- 2 Amount deposited in each by retiring Govt servants
- 3 Other Misc deposits Rs. _____ (to be supported with the following details)
 - i) The circumstances which necessitated the amount to be placed in deposit
 - ii) Reasons for items out-standing over a year such as Arbitration cases pending before a Court of law etc

J. K. Kedar

Sr. Accounts Officer (A/Cs)



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STATEMENT -IV

DETAILS OF AMOUNT COMPILED UNDER 00/017/02, 0017/05 AND 00/018/64
FOR 2019-2020, SEPARATE STATEMENT FOR EACH CODE HEAD TO BE FURNISHED.

SI No	DV No and Month	Amount compiled as Receipt	Amount compiled as Charges	Nature of Transactions	Name of the Party
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[Handwritten Signature]

Sr. Accounts Officer (A/Cs)