



OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS  
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**Important Circular**

No. A/II/13027 / ROB/2017-18.

Dt.12.10.2017

To  
The All AOs GE/AAOs AGE,  
PAO(ORs) AOC, PAO(ORs) EME,  
All Audit sections in Main Office.

Sub: Non clearance of long outstanding balances under suspense code heads- regarding.

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As per the procedure laid down, the outstanding balances under suspense code heads are to be reconciled in regular intervals and action to be taken to clear the long outstanding balances on priority basis. Whereas it is noticed that there are huge outstanding balances in the suspense code head without clearance for a very long period. The non clearance of suspense balances resulting into huge outstanding in the AROB report of the organisation and was adversely commented by the HQrs. Office. The outstanding balances under suspense code heads were also objected by the test audit authorities.

In view of the above it is suggested that the balances under suspense code heads may be reconciled and immediate action may be taken to clear the same. In this connection it also advised that in accordance with the provisions laid down in Para 255 Chapter 15 (Deposits) of the Defence Account Code that all deposits which are unclaimed for a period of three years are to be treated as lapsed deposits and to be credited to Govt. Misc. receipts. It is also stated that "SUSPENSE REGISTER" may be maintained for each suspense head and the code heads may be reconciled and closed at the end of the financial year, duly furnishing the year-wise break up details.

As the suspense balances are being monitored at HQrs level and the same is also taken a factor for ranking in the "Key Performance Indicator of the CDA, necessary action may be taken to clear the balances under suspense code heads on top priority basis. The progress of clearance of the balances under suspense code heads will be appraised to the CDA during the monthly conferences.


A copy of the list of the suspense code heads in operation by the sections/sub-offices were furnished in annexure enclosed for ready reference.

Encl: As above

  
Dy. Controller (A/C)

S. No	Code Head	Head of Account	Section/Office from whom reports are required
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, AN Pay, AO GE MES, PAO (ORs) EME, PAO (ORs) AOC, Pay sections I, III & IV
2.	00/017/02	Security Deposit other than MES	Misc Section and Store Section of Main Office
3.	00/017/02	Security Deposits MES	AO's GE (MES) AO DGNP Vizag
4.	00/017/05	Misc Deposits (Non MES)	Misc Section and Store Section of Main Office PAO (ORs) EME, PAO (ORs) AOC
5.	00/017/05	Misc Deposits MES	AO's GE (MES), AO DGNP Vizag, E Section Main Office
6.	00/018/01	Immediate Relief DAD	AN Sn Main Office PAO (ORS) EME & AOC
7.	00/018/60	Advances/Imprest Holder	Store Section Main Office
8.	00/018/64	Misc Advances	Store Sction, Pay Sections of Main Off, AO' s GE MES, UA DEO
9.	00/018/65	Advances to PAO's	Misc Section of Main Office, PAO (ORs) EME & AOC
10.	00/019/01 to 00/020/50	Accounts with AG's & Ministries	Group III Accounts Section Main Office
11.	00/020/61	Misc Suspense	Group II Accounts Section Main Office, all sections and Sub Office where it has been operated.
12.	00/020/80	Remittance in Bank/Treasuries	Group I Accounts Section Main Office
13.	00/020/81	Cheques & Bills	Group I Accounts Section Main Office
14.	00/020/82	RBI Suspense Classified	Group II & III Accounts Section Main Office
15.	00/020/83	RBI Suspense Unclassified	Group I Accounts Section Main Office
16.	00/020/85	Deposit with Electricity Board	AO's GE, AO DGNP Vizag, E Section Main Office
17.	00/020/97	Departmental Advances	AO's GE
18.	00/020/98	Permanent Cash Imprest	Misc & AN Section of Main Office, AO's GE, AO DGNP

19.	00/022/10	Transfer between MES Offices	'E' Section Main Office, AO, GE's
20.	00/023/01 to 00/023/11	Accounts with Railways	Group III Accounts Section
21.	00/024/00 to 00/026/16	Accounts with P & T	Group III Accounts Section
22.	00/090/00	Cash Balance	Store Section, Misc Section, AN Section of Main Office
23.	00/012/31	Loans to DAD Canteens	AN Section of Main office, PAO (ORS) EME & AOC
24.	00/020/99	Security Deposit with Court	Group II of Accounts Section, UA DEO (V) UA DEO, Sec,bad, E Section, AO's GE
25.	15/017/05	Misc Deposits Sales Tax	All AO GE's, E Section Main Office
26.	00/022/15	Transfer between PAO's	PAO (ORS) EME & AOC
27.	00/020/72	Exchange Accounts Suspense Defence	PAO (ORS) EME & AOC
28.	00/016/01	Field Deposits	PAO (ORS) EME & AOC
29.	00/015/10	DSPP Fund	PAO (ORS) EME & AOC

  
AAO (A/C)