

FOR PERSONAL ATTENTION OF HEADS OF OFFICE/ SECTION'S OF
MAIN OFFICE, ALL GO'S/SAO'S FOR THEIR PRIORITY AND TIME
BOUND ACTION

MOST IMPORTANT CIRCULAR ON REVIEW OF BALANCE 2015 - 2016

CONTROLLER OF DEFENCE ACCOUNTS

No.1, Staff Road, Secunderabad-09. Ph.:27810499/27817275.

F.No.A/II/13027/ROB Corrs.

Dated 28/04 /2016.

To

All GO'S/Addl.CDA I/C PAO (ORs) EME/DCDA I/C PAO/(ORs) AOC

All SAO's/AAO's of Sections of Main Office

All Sub Offices

Subject : Review of Balance for the year 2015 - 2016

Reference : Chapter 14 of Defence Accounts Code and paras 296 to 299 of
OM Pt II Vol. I

The Review of Balances for the year 2015 - 2016 of our organization is due to be sent to CGDA's Office. To enable Accounts Section to complete and render the report to CGDA's Office in time, all concerned are requested to send their reports so as to reach Main Office positively on or before 25.05.2016 by name to the undersigned. This being a continuous process, necessary action may be taken now onwards to update the records to arrive at an accurate figures as on 31.03.2016.

2 The Heads of Accounts for which the reports are required are indicated in the statement - I enclosed.

3 Certain important points which are to be taken into account while rendering the report referred to at Para 2 above are indicated in the succeeding paragraphs and statement I to IV to this circular. All concerned are, therefore requested to keep in view the contents of this circular and ensure that clear self explanatory details are furnished so as to avoid any further references by this office on the subject.

4 The report should cover all the compilations made during 2015 - 2016 *i.e. up to 13/2016 and reconciled with the figures appearing in the printed compilations* paramount important. If the printed compilation for 13/2016 is not received before finalizing your Review of Balances Report and compilation made if any during 13/2016 Accounts may please be taken from Office copies of your punching medium available on your record for furnishing the report.

5 Discrepancies, if any relating to preceding years which came to light during 2015-2016 may please be shown separately, it should not be mixed up with the figures of the period under review i.e., 2015-2016.

6 So far as discrepancies of 2015-2016 are concerned, action taken for reconciliation separately for each code heads should be intimated. In case of outstanding balances items should also be specifically explained.

7 Amounts which have been cleared during 2015-2016 accounts upto the date of Review of Balances by your office out of the amounts outstanding as on 31.03.2016 under the head 00/017/05 (Misc Deposits) should also be furnished.

8 In so far as 2015-2016 figures are concerned, the balances struck with reference to relevant registers should be reconciled fully with the figures appearing in the printed compilation. Discrepancies if any, should be explained fully.

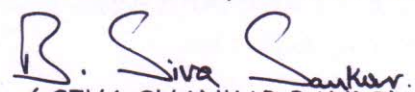
9 The Officer's in charge of the Sub Offices/Sections in MO may ensure the correctness of the figures and certify the balances in the format as per the Annexure 'A' of the CGDA's A/Cs Circular dt.18-01-2011 (circulated vide this office Important Circular No A/II/13027/ROB/Corr dt 12/02/15).

10 It may please be noted by all that certificate furnished by all concerned would be the basis for rendition of such certificate to HQRs for organization as a whole from Main Office.

11* With reference to para 179, Defence Accounts Code, acknowledgments against loans and advances outstanding from Central Govt. employees as on 31.03.2016 have to be obtained and sent to Accounts Section. Consequent on computerization of DAD Employees Pay Bills, as advised by CGDA, it is requested that the AN/PAY section of Main Office and PAO (ORs) EME and AOC may obtain the acknowledgments w.r.t. the computerized schedules of 2/2016 by obtaining one extra copy (or) by taking xerox from the individuals concerned and sent to Accounts Section. As regards to JCO/ORs of PAO (ORs) EME/AOC same procedure as explained above is being followed and it is informed that the said procedure may be continued. In respect of Defence Civilian and Industrial Personnel of MES the Pay Sections of Main Office and AO's GE may obtain acknowledgments on the basis of recovery schedules of 2/2015 by corresponding with respective units. Since CGDA has to be apprised of the position, priority action is requested.

12 Please acknowledge receipt of this letter under signature of Head of Office in respect of Sub Offices and GO/SAO's in respect of Sections of Main Office.

13 Please ensure that the closing balances (Tallied for 2015-2016) are invariably reflected as opening balances in the current year 2015-2016 report in r/o all code heads.


(SIVA SHANKAR BANDI)

Asst.CDA (A/Cs).

I. INSTRUCTIONS FOR ALL AO'S OF GE/E SECTIONS/STORE SECTION,
AO,DGNP VISHAKAPATNAM ONLY.

1 The original copy/copies of the statements regarding information as per statement I to IV should be despatched direct to Accounts Section of Main Office with reference to para 179 Defence Accounts code along with certificate mentioned vide 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 Statement in r/o MES formations having separate code no should be rendered separately tallying with sectional compilation, as the punching media for each section would be rendered separately even though different MES formations are under the control of same AO GE.

4 Similar separate statements may be furnished in respect of MES formations that have been closed amalgamated with other MES formations during the period under review so as to tally with our registers.

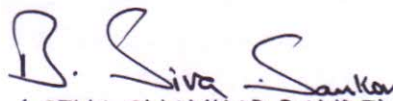
5 Total number of cases in which the retiring govt. servants have deposited of cash with govt. and total amount relating there to compiled code head 00/017/02 as security deposit may please be furnished under statement IV.

6 The Store Section/E Section have to certify that various securities held under their stock have been reconciled with the relevant registers held with them and tallied with outstanding balance reflected under security deposit (other than cash) as on 31.03.2015.

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 25.05.2016 duly reconciled with the figures reflected in the printed compilation.

Please acknowledge receipt.


(SIVA SHANKAR BANDI)
Asst. CDA (A/Cs).

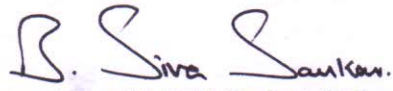
III. Copy to :- ALL LAO/RAO (Dealing with MES Formations)

1 The verification of correctness of the statement as and when received from AO's GE (MES) with the debit and suspense registers maintained by them in respect of local MES formations may please be made immediately and necessary certificates of correctness furnished and in case discrepancies are noticed the same may please be endorsed therein and report transmitted to Accounts Section of this Office as per Para 183 Defence Accounts Code.

2 In respect of outstation MES formations the statement may be scrutinized w.r.t. information available and verification of debit and suspense register may please be made available at the same time of your next visit made to the formation and requisite certificate sent to Main Office Accounts Section immediately on completion of inspection.

3 Your completion report covering all these aspects may be sent by 30.05.2016 in r/o of Local AO GE's as regards to outstation AAO GE's on completion of review of reports. In case the certificate could not be sent in time the reason for the same may be explained for appraisal to CDA.

Please acknowledge receipt.


(SIVA SHANKAR BANDI)
Asst. CDA (A/Cs).

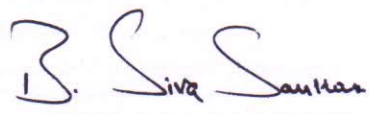
IV. ADDL.CDA I/C PAO (ORs) EME Sec,bad
ACDA I/C PAO (ORs) AOC, Sec,bad

The following specific noted apart from the above while rendering

1* The time schedule for rendition of report together with certificate at para 9 above may please be strictly adhered to.

2* The outstanding under 00/017/14, 00/022/15, 26/020/72, 00/020/72, 00/016/01, 00/018/65 and 00/015/10 should be explained while the same have been reconciled and relevant statistics kept recorded at your end for subsequent verification by main office. The amount reflected under current year should tally taking 13/2016 amount also into account.

Please acknowledge receipt.


(SIVASHANKAR BANDI)
Asst. CDA (A/Cs).

STATEMENT I

S. No	Code Head	Head of Account	Section/Office from whom reports are required	Important points to be taken into consideration while preparing the report/essential additional information required to be furnished
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	Full details may be furnished stating the No of acknowledgements outstanding as on 31.03.2016 and acknowledgement since received in respect of 2015-2016. Total acknowledgement due/received/ pending details may be furnished for 2015-2016 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 31.03.2016 in your register may please be verified and agreed with compiled actuals and the certificate referred to at para 9 if this circular be furnished. Please also refer to para 182 Defence Accounts code and furnish the necessary certificate that the balance do not include unclaimed and unadjusted deposits over three years (exceeding the year in which the deposits were made). Information as per statement II & IV may please be furnished.
3	00/017/02	Security Deposits MES	AO's GE (MES) AO DGNP Vizag	See remarks at 2 above para 618 RMES and para 183 Defence Accounts Code also refer. Complete particulars of the amount outstanding 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 PAO (ORs) EME , PAO (ORs) AOC	Payments received and refunds made on account of security deposits may please be furnished in the statement in r/o 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.

5	00/017/05	Misc Deposits MES	AO's GE (MES), AO DGNP Vizag, E Section Main Office	See remarks against item 2 above information as per statement II, III & 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.
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6	00/018/01	Immediate Relief DAD	AN Sn Main Office PAO (ORS) EME & AOC	Full particulars of the outstandings and action/reasons for non-clearance of outstanding should be intimated.
7	00/018/60	Advances/ImprestHolder	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 a difference full details of the same may please be furnished. On no account this head should have balance on receipts.
8	00/018/64	Misc Advances	Store Sction, Pay Sections of Main Off, AO' s GE MES, UA DEO	See remarks at item 2 above full particulars of the amount outstanding should be furnished in an Annexure.
9	00/018/65	Advances to PAO's	Misc Section of Main Office, PAO (ORs) EME & AOC	Normally there should be no outstanding under this code head. However it is observed that our Review of Balance reflects huge outstanding under this code head. Action may please be taken to clear all the outstandings. Reasons for outstanding in 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 outstanding may please be furnished duly reconciled with printed compilation.

11*	00/020/61	Misc Suspense	Group II Accounts Section Main Office, all sections and Sub Office where it has not been reviewed.	Number of items and amounts O/S with year-wise breakup may please be furnished interalia indicating action taken for clearance.
12	00/020/80	Remittance in Bank/Treasuries	Group I Accounts Section Main Office	- do -
13	00/020/81	Cheques & Bills	Group I Accounts Section Main Office	- do -
14	00/020/82	RBI Suspense Classified	Group II & III Accounts Section Main Office	- do -
15	00/020/83	RBI Suspense Unclassified	Group I Accounts Section Main Office	- do -

16	00/020/85	Deposit with Electricity Board	AO's GE, AO DGNP Vizag, E Section Main Office	- do -
17	00/020/97	Departmental Advances	AO's GE	Please review the compilation to the code head to ensure that the provision in para 536, RMES are compiled with so that no balance is outstanding at the year end. Confirmation of the action taken indicating the reasons for outstanding may please be furnished. Please refer CDA Madras letter No A/IV/1662/Misc dt 09/01/02.

18	00/020/98	Permanent Cash Imprest	Misc & AN Section of Main Office, AO's GE, AO DGNP	Full details of the amounts outstanding may please be furnished itemwise 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, AO GE's	With reference to para 85 OM VIII this head should have nil balance. If any amount remains outstanding as on 31.03.2015, specific reasons for non clearance may please be furnished.
20	00/023/01 to 00/023/11	Accounts with Railways	Group III Accounts Section	<u>Amount of outstanding</u> may please be furnished.
21	00/024/00 to 00/026/16	Accounts with P & T	Group III Accounts Section	<u>Amount of outstanding</u> may please be furnished.
22	00/090/00	Cash Balance	Store Section, Misc Section, AN Section of Main Office	Closing Balance as on 31.03.2015 in your registers may please be verified and agreed with the compiled actuals.
23	00/012/31	Loans to DAD Canteens	AN Section of Main office, PAO (ORS) EME & AOC	Full particulars of the outstanding and action taken to clear the same please be furnished.
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	Details of outstanding with year wise breakup should be furnished.
25	15/017/05	Misc Deposits Sales Tax	All AO GE's, 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 scrutinise the report and take expedite action for clearance.

26	00/022/15	Transfer between PAO's	PAO (ORS) EME & AOC	The amount compiled to the heads with particulars of transaction (+) Charge, (+) Receipt may be furnished with clearance of (-) Charge, (-) Receipt wherever made, at the end of the year it should be NIL. Hence details may be furnished.
27	00/020/72	Exchange Accounts Suspense Defence	PAO (ORS) EME & AOC	Details of (+) Charge (+) Receipts may be furnished.
28	00/016/01	Field Deposits	PAO (ORS) EME & AOC	The amount outstanding under 00/016/01 (+) Receipt & (+) Charge with details of compilation may be furnished.
29	00/015/10	DSPP Fund	PAO (ORS) EME & AOC	The total amount outstanding as per your final one line on 31.03.2015 may be furnished explaining how the same has been worked out.

STATEMENT - II

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

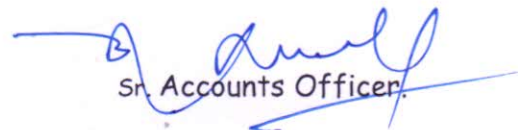
SECTION CODE No. (ACCORDING TO PUNCHING MEDIA WISE)
SEPARATE STATEMENT TO EACH CODE HEADS TO BE FURNISHED.

Month	Opening Balance as on 31.03.2014		Credits during the month	Debits during the month	Net effect closing balance at the end of the year 2015-2016	Remarks
	Credits	Debits				
4/2015						
5/2015						
6/2015						
7/2015						
8/2015						
9/2015						
10/2015						
11/2015						
12/2015						
1/2016						
2/2016						
3/2016						
13/2016						

Note :- 1* Opening Balance should be closing balance of the last year i.e. 2014-2015 as on 31.03.2015 Net effect Rs. O/S as on 31.03.2016.

2* Credits & Debits are to be reflected month wise under col. 3 & 5 supporting details furnished DV/TE wise under Statement IV.

3* Column 5 will indicate net effect of the year taking opening balance into Accounts.


Sr. Accounts Officer

STATEMENT - III

FOR AO GE/AO DGNP(v)/PAO'S 00/017/05

The closing balance as on 31.03.2016 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 31.03.2016. (as appearing in col.5 of statement - II)

A Sum of Rs. _____ has since been cleared during 2015-2016. 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 outstanding over a year such as Arbitration cases pending before a court of law etc.

Sr.Accounts Officer

STATEMENT - IV

DETAILS OF AMOUNT COMPILED UNDER 00/017/02, 00/017/05 AND 00/018/64 FOR 2015-2016, SEPARATE STATEMENT FOR EACH CODE HEAD TO BE FURNISHED

Sl.No	DV No & Month	Amount Claimed as Receipt	Amount compiled as Charges	Nature of Transaction	Name of the party
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Sr. Accounts Officer