



कार्यालय, रक्षा लेखा नियंत्रक, नं.1, स्टाफ रोड, सिकंदराबाद-09
Office of the Controller Of Defence Accounts
No.1 Staff Road, Secunderabad-500 009
(Tele/Fax:040-27843385/27847957 Fax: 040-27810499)



No. A/II/13027/ROB

DT : 05.08.2024

To

The Officer I/c,

- 1) AN-Pay Sections, Local.
- 2) Pay Tech, Local.
- 3) AAO (Army), Visakhapatnam.
- 4) PAO (ORs) EME, Secunderabad.
- 5) PAO (ORs) AOC, Secunderabad.
- 6) ALL GE Offices under CDA, Secunderabad.
- 7) Stores and Misc Section, Local.
- 8) Accounts Section-I & III, Local (Hard Copy)

Sub: - Review of Annual Review of Balances for the year 2023-24.

Ref:- HQrs letter No A/IV/12273/AROB/2023-24/CDA, Secunderabad
dated 30.07.2024.

HQrs. Office vide Letter No. A/IV/12273/AROB/2023-24/CDA, Secunderabad
Dated 30.07.2024 has been received in this office section regarding review of Annual Review
of Balances for the year 2023-2024, seeking remedial measures for the following issues
pertaining to your office/section:-

It may please be noted that the amounts shown against the code heads are total
amount compiled during the financial year 2023-2024 by all the sub-offices under the
audit jurisdiction of CDA, Secunderabad. You are requested to offer the comments/take
remedial action for the amounts compiled/pertains to your office/section only.

(a) MAJOR HEAD 8009 GENERAL PROVIDENT FUND:

It may be please be ensured that balances shown under code head 015/10 - DSPP Fund in
the AROB 2023-24 have been correctly worked out and reconciled with the ledger balances of
your office. A confirmation in this regard may be furnished.

(Action: PAO (ORs) EME, PAO (ORs) AOC)

(b) MAJOR HEAD 8011 - Insurance & Pension Funds:

Outstanding amount of Rs.1,28,42,246.00 (Rt) under code head 00/024/00 - Postal Life
Annuity Fund needs to be reviewed. It may be ensured that the schedules of this amount have
been furnished to PLI Dte and acknowledgement thereof has been received for clearance of
this amount from the books.

(Action: Pertains to Accounts Section-II)

(c) MAJOR HEAD 8342 - OTHER DEPOSITS:

(i) Field Deposit code head 016/01 should be on credit side instead of debit side. Therefore, debit (adverse) balance of Rs.70,02,39,140.48 lying outstanding under the code head 016/01. This may be reviewed and corrective action for early liquidation of adverse balance under this head may be taken since Pr. Director of Audit (Central Expenditure)/CGA has taken serious views on the debit balances under this head of account.

Field Deposit code head 016/01 may please be reviewed since Audit/CGA has taken serious view and treated as adverse balance. Since IRLAs are closed on monthly basis instead of quarterly basis; therefore amounts lying on the credit/debit of these IRLAs should be comparatively lower as compared to the earlier system of closing of Accounts/IRLAs on quarterly basis.

The reasons for creation of receipt balance under this head may be ascertained and action taken/proposed to be taken for clearance of the same may be intimated.

(ii) Necessary action w.r.t. early clearance of legacy balances under earlier NPS code heads 016/02, ad 016/03 taken my be communicated.

(Action: PAO (ORs) EME, PAO (ORs) AOC, and AN Pay/Pay Groups/AAO (Army), vizag, through NPS Cell)

(d) MAJOR HEAD 8444: DEFENCE DEPOSITS

(i) It may be confirmed whether outstanding balances under unclaimed Deposits in DSPP Fund code head code head 017/14 have been reviewed in terms of provision contained in Defence Accounts Code 2014. If so, outcome of the review may be communicated since outstanding balance under this code is Rs.2.46 crore at the end of Financial Year 2023-24. The outstanding balance under Security deposits from contractors code head 017/02 is Rs.5.20 crore at the end of the Financial Year 2023-2024.

(ii) Outstanding categories under various categories of code head 017/04 may please be reviewed and category wise reasons for retention of such balances in the AROB may be communicated.

(Action: PAO (ORs) EME, PAO (ORs) AOC, and All AO GEs, AN-III Section, All GEs, E-Section, AAO (A), Visakhapatnam, Misc & Store Section (Secunderabad, and Vizag.)

(e) MAJOR HEAD 8550 DEFENCE ADVANCES:

The status of clearance of outstanding balance of Rs.25000/- (Dr) under code head 018/01 on account of immediate relief released to the families of deceased - Non Gazette employees may be intimated since as per the extant orders the same should be adjusted within six months against the arrears of Pay & Allowances, leave salary, death gratuity, balance in the Contributory/GPF et due in respect of deceased official.

(Action: AN-Pay, Pay Groups (Local), AAO (A), Visakhapatnam)

f) MAJOR HEAD 8551 DEFENCE ADVANCES:

(i) The outcome of review conducted for clearance of outstanding balance Rs.1,49,06,582.99/- (debit) under code head 018/64 - Misc. Adv. may please be intimated since balances under this head of account are still unadjusted despite observed by the same during the review of previous

year AROB. Debit balance under this head represent that Imprest account/cash account are outstanding and yet to be compiled. The matter of non-receipt of Imprest Accounts/Cash Accounts may also be taken-up with the concerned units/organizations to clear the said debit balance during the CFY positively.

(ii) Early action may be taken for clearance of receipt (adverse) outstanding balance of Rs.269 crore under suspense head 018/65-Adv. Pay Accounts Offices may be initiated since credit balance under Major Head 8551 - Defence Advance has adversely commented upon by CGA/Audit Authority. The same was also observed during the review of previous year AROB. This office DO letter dated 27.7.2023 may also be referred.

(Action: PAO (ORs) EME, PAO (ORs) AOC)

g) MAJOR HEAD 8659 PAO AG, PSB, RBI and Misc Suspense Heads

(i) Reasons for negative closing balance of Rs.(-)2,41,662.63/- under the code head 25/020/04 may please be intimated.

Present status of outstanding balances under various categories of GST TDS code head 020/04 may be intimated since outstanding under these heads indicate pending remittance of GST TDS recovered to GST Authority.

(Action: M-Section, All AO GEs)

(ii) Outstanding balances under the following PAO Suspense heads may please be reviewed and necessary communication/liaison in this connection may be made with the MHA/MEA authorities for early reimbursement of pending claims.

| Code Head | Amount in Rupees (Closing balance as on 31.3.2024) | |
|--------------------------------------|---|-----------------|
| | (Receipts) | (Charge) |
| 00/020/38 - Ministry of Home Affairs | --- | 6,50,00,585.00 |
| 00/020/45 - Ministry of Home Affairs | --- | 21,32,02,108.46 |

(ii) A code head wise clearance status of outstanding balances under various AG Suspense head may please be intimated.

(iii) During the review, it is observed that balances under PSB Suspense code heads 020/76, 03/020/76 and defence Exchange suspense head 020/72 are huge and are in increasing trend. The details of the same are as under. In this context, it is requested that a special drive may be initiated for review and clearance of these balances in a time bound manner since these balances are pertaining to the period from 2018-19 onwards (as per year wise breakup of major Head 8659 (net basis). A clearance report may also be furnished to this office so as to enable this office to send a consolidated report to HQrs. Office.

| | Amount in Rupees (Closing balance as on 31.3.2024) | |
|---|---|----------------|
| | (Receipt) | (Charge) |
| 03/020/76 - PSB Suspense | 1,22,63,929.83 | 27,75,116.09 |
| 00/020/82 - RBI Suspense | | 1,46,30,455.38 |
| 00/020/72 Exchange Account Suspense (Defence) | 3,54,90,293.18 | |

(Action: Accounts Section I & III, Stores, Pay/NPS)

h) MAJOR HEAD 8670 Outstanding under various Suspense Heads

(i) Reasons as well as negative balance of Rs.(-) 62.54 lakhs under CMP code head 93/020/91 may please be reviewed and clearance status may be intimated since adverse balance under this head have been adversely commented upon by Audit Authorities/CGA.

(ii) Negative balance of Rs.-58.91 lakhs under CMP Rejection head 93/020/96 may please be reviewed since negative balance under this code head represent that re-issue/uploading of fresh cheque/e-mandate for rejected amount in the part of Audit Sections are still pending. A clearance report may also be communicated to HQrs.

(Action: Accounts Section I & III)

i) MAJOR HEAD 8677 Remittances into Banks/Treasuries

Huge balances of Rs.(-) 6.75 crores under MRO Major Head 8670 (code head 020/80 & 93/020/80) may be reviewed on urgent basis since negative balance under these code heads represent the pending adjustment of OMROs and transfer of receipt to relevant receipt hand on the part of Audit Sections/Sub-Offices.

Further, action in this regard may also be taken immediately as per provision contained under Para 183 of OM Part-II (Edn. 2014) to clear the said minus balance during the CFY positively.

(Action: Accounts Section I & III)

j) MAJOR HEAD 8782 CASH REMITTANCES AND ADJUSTMENT:

Reasons as well as action taken for clearance of outstanding balance of Rs.8,63,94,107.30 (ch) under the code head 022/15 - Transfer between PAO may please be intimated. The balances under Transfer between PAOs head should be nil at the end of the financial year. Action may be taken to clear the same by the end of this Financial Year.

(Action: PAO (ORs) EME, PAO (ORs) AOC, and All AO GEs)

k) MAJOR HEAD 8787 Adjustment Account with Railways:

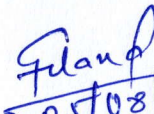
Necessary steps for early clearance of outstanding balances under the following Railway Suspense heads may be taken.

| Code Head | Amount in Rupees (Closing balance as on 31.3.2024) | |
|--|---|----------------|
| | (Receipts) | (Charge) |
| 00/023/08 - South Eastern Railway, Kolkata | --- | 2,26,44,614.00 |
| 00/023/01 - South Central Railway, Secunderbad | --- | 40,767.00 |

(Action: Accounts Section I & III)

The remedial action taken/clearance of above outstanding balances may be intimated to this section positively by 20.08.2024, so as to enable this office to give a consolidated reply to HQrs. Office within the cut off date.

GO (Accounts) has seen.


05/08/2024
(K.GOPICHAND)
Sr.Accounts Officer (A/Cs)



"हर काम देश के नाम"

कार्यालयरक्षालेखामहानियंत्रक
CONTROLLER GENERAL OF DEFENCE ACCOUNTS

उलानबटारमार्ग, पालम, दिल्लीछावनी
ULAN BATAR MARG, PALAM, DELHI CANTT-110010

लेखा एवं बजट अनुभाग
Accounts & Budget Section



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सं. ले/IV/12273/आर.ओ.बी./2023-24/र.ले.नि.सिकंदराबाद

दिनांक : 30.07.2024

सेवा में,

कार्यालय, रक्षा लेखा नियंत्रक
नं.-1, स्टाफ रोड,
सिकंदराबाद - 500009

विषय : वर्ष 2023-24 की ए.आर.ओ.बी. की वार्षिक समीक्षा ।

Subject : Review of Annual Review of Balances for the year 2023-24 .

संदर्भ: कार्यालय, रक्षा लेखा नियंत्रकसिकंदराबाद का पत्र सं.No. A/II/13027/AROB/2023-24 dated 24.06.2024

The scrutiny of Annual Review of Balances for the financial year 2023-24 in respect of your office has been carried out and following observations are made :

(a) Major Head 8009 General Provident Fund:

It may be confirmed that balances shown under code head 015/10 - DSPP Fund in the AROB 2023-24, have been correctly worked out and reconciled with the ledger balances in respect of your office. A confirmation in this regard may be intimated.

(b) Major Head 8011 – Insurance & Pension Funds

Outstanding amount of Rs.1,28,42,32,246.00/- (Rt) under code head 00/024/00-Postal Life Annuity Fund needs to be reviewed. It may be ensured that the PLI recovery schedules of the ibid amount has been furnished to PLI Dir, Kolkata and acknowledgement thereof has been received for early clearance of cod head 00/024/00.

(c) Major Head 8342 – Other Deposits:

(i) Ideally balances under Field Deposit code head 016/01 should be on credit side instead of debit side. Therefore, *debit (adverse) balances of Rs. 70, 02,39,140.48 lying outstanding* under code head 016/01 may be reviewed and confirmed. In case of any misclassification, necessary corrective action may be taken for early clearance of adverse balance under this head since Pr. Director of Audit (Central Expenditure)/CGA has taken serious view on the debit balances under this head in previous financial year.

- (ii) Necessary action w.r.t early clearance of legacy NPS balances under code heads 016/02 and 016/03 may be taken.

(d) Major Head 8444 – Defence Deposits

- (i) It may be confirmed whether outstanding balances under code head 00/017/02-Security Deposits from Contractors and 00/017/14- Unclaimed Deposits in DSPP Fund have been reviewed in terms of provision contained under Defence Accounts Code 2014. If so, outcome of the review may be communicated as outstanding balance of Rs. 5,20,52,802 and Rs. 2,46,27,826.00 are still lying outstanding these heads at the end of the FY 2023-24.

- (ii) Outstanding balances under various categories of code head 017/04-Army Group Insurance Fund may please be reviewed and *category wise reasons for retention of such balances in the AROB may be communicated.*

(e) Major Head 8550 Civil Advances

The status of clearance of outstanding balance of Rs.25,000/- (Dr) under code head 018/01-on account of Immediate Relief released to the families of deceased -Non Gazette employees may be intimated since as per the extant orders the same should be adjusted within six months against the arrears of Pay & Allowances, leave salary, death gratuity, balance in the Contributory /GPF etc due in respect of deceased official.

(f) Major Head 8551 Defence Advances

- (i) The present status of clearance of outstanding Misc Advance amount of Rs. 1,49,06,582.99 under code head 018/64- may please be intimated since balances under this heads is in increasing trend from the Fy 2022-23.

- (ii) *Reason as well as action taken for clearance of adverse (receipt) balance of Rs. 269 crore under suspense head 018/65-Adv Pay Accounts offices may be intimated. Further, it is also requested that additional efforts may be made for clearance of adverse balance of Rs 269 crore under code head 018/65 in a time bound manner since adverse(credit) balance under Major Head 8551-Defence Advances has adversely been commented upon by CGA/Audit Authority.*

(g) Major Head 8659 PAO, AG, PSB, RBI and Misc Suspense Heads.

- (i) Reasons for negative closing balance of Rs. (-) 2,41,662.63 under code head 25/020/04 may please be intimated.

- (ii) Outstanding balances under the following PAO Suspense heads may please be reviewed and necessary communication/liaison in this connection may be made with the concerned agencies for early reimbursement of pending claims.

(Amount in Rupees)
(Closing Balance as on 31.03.2024)

| Code Head | Receipt | Charge |
|--------------------------------------|---------|-----------------|
| 00/020/38 – Min. of Home Affairs | ---- | 6,50,00,585.00 |
| 00/020/45 – Min. of External Affairs | ---- | 21,32,02,108.46 |

(iii) A code head wise clearance status of outstanding balances under various AG Suspense head may please be intimated.

(iv) Huge balances lying outstanding under the following PSB Suspense, RBI Suspense Classified, Exchange account suspense (Defence) heads may be reviewed and special drive may be initiated to minimize/clear these balances in a time bound manner and a clearance report may be communicated to HQrs office.

(Closing Balance as on 31.03.2024)

| Code Head | Receipt | Charge |
|--------------------------------------|----------------|----------------|
| 03/020/76 – PSB Suspense | 1,22,63,929.83 | 27,75,116.09 |
| 00/020/82 – RBI Suspense | | 1,46,30,455.38 |
| 00/020/72 –Exchange Account Suspense | 3,54,90,293.18 | |

(h) Major Head 8670 Outstanding under various Suspense Heads.

(i) Reasons as well as clearance status of negative balance of Rs. (-) 62, 54,517.80 under CMP code head 93/020/91 may please be intimated since adverse balance under this head has been commented upon by Audit Authorities/CGA.

(ii) Negative balance of Rs. 58,91,308.32 under CMP Rejection head 93/020/96 may please be reviewed since negative balance under this code head represent that re-issue/uploading of fresh cheque/e-mandate for rejected amount on the part of Audit Sections are still pending. A clearance report may be communicated.

(i) Major Head 8677 Remittances into Banks / Treasuries

Huge balances of Rs. (-) 6.75crores under MRO Major Head 8670 (code head 020/80 & 93/020/80) may be reviewed on urgent basis since negative balance under these code heads represent the pending adjustment of OMROs and transfer of receipt to relevant receipt head on the part of Audit Sections/Sub-offices. Necessary action in this regard may be taken immediately as per provision contained under Para 183 of OM Part-II (Edn. 2014) to clear the said negative balance during the CFY positively.

(j) **Major Head 8782 Cash Remittances and Adjustment**

Reason as well as action taken for clearance of outstanding balance of Rs. 8,63,94,107.30(Ch) under code head 022/15-Transfer between PAO may please be intimated.

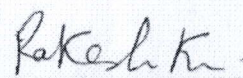
(k) **Major Head 8787 Adjustment Account with Railways**

Necessary steps for early clearance of outstanding balances under the following Railway Suspense heads may be taken.

| (Amount in Rupees) (Closing Balance as on 31.03.2024) | | |
|--|---------|----------------|
| Code Head | Receipt | Charge |
| 00/023/08- South Easter Railway –Kolkata | | 2,26.44,614.00 |
| 00/023/01- South Central Railway – Secunderabad | --- | 40,767.00 |

The remedial action taken/clearance of above outstanding balances may be intimated to HQrs positively by 30.08.2024.

This has the approval of Jt. CGDA (A&B).


(Rakesh kumar)
Sr. Dy. CGDA(A&B)