

**OFFICE OF THE PRINCIPAL CONTROLLER OF DEFENCE ACCOUNTS  
(BORDER ROADS)**

SEEMA SADAK BHAWAN, RING ROAD, DELHI CANTT - 110010

Ph. No.-01125691434/Fax-01125690984

**MOST IMPORTANT**

No.A/II/257/AROB/Corr/14-15

Dated:- 25.11.2014

To

1. The CDA (BR) Guwahati
2. The PAO (GREF) Pune
3. The J.CDA (BR) Chandigarh
4. AO (P)/AO Task Forces.
5. EDP (Local) for PCDA (BR) Web Site.

**Sub: -Clearance of outstanding of Suspense 2013-14 - TARGET.**

Please find enclosed a copy of D.O .Letter of Shri Avinash Narain Saxena IDAS Addl. CGDA dated 20.11.2014 regarding clearance of various suspense code head under Major Head 8659, 8670 & 8677 along with a proforma enclosed as Annexure 'A' 'C' 'D' & 'E'.

The special target fixed by HQrs. Office for the clearance of outstanding suspense for the period 01/12/2014 to 31/03/2015 has been fixed as 20% of the outstanding balance as on 31/03/2014 excluding the clearance already achieved during the period 01/04/2014 to 30/11/2014.

Further HQrs. Office has desired for age wise analysis of outstanding suspense balance under Major Head 8659, 8670 & 8677 and asked to maintain in a separate register duly allotted with a Control No. and asked for extract of this register to keep a record of the same with original copy of the AROB 2013-14 already forwarded.

Speedy clearance of outstanding suspense year wise /Section /Sub office wise are required to be taken in a time bound manner and further directed that Non availability of records and manpower constraint should not be reason for non clearance.

HQrs. Office has desired the information by 28<sup>th</sup> Nov. 2014 in enclosed Annexure 'E' and other information by respective date as mentioned in HQrs. Office. Letter .dated 20.11.2014

Contd 'P'-2

During the scrutiny of AROB 2013-14. IT has been observed that there is huge amount outstanding in the code head as detailed below. Obviously the amounts outstanding pertain to Task Forces/Project. Some outstanding amount against this code head pertains to your task forces.

The position of outstanding has been viewed seriously by the HQrs. Office and PCDA has directed to advise all the Task Forces/Project to review their records for this last ten years and submit details of amount booked and cleared year wise against in each head immediately in the name of undersigned with a view to clear the said suspense.

It may please be noted that this is a target plan for the main office set by HQrs. Office & any laxity /casualness will be reflected in APCR of the officer –In charge concerned.

Your action taken report may reached to this office by 15<sup>th</sup> Dec 2014 by E-mail/Fax.

**PCDA has seen**

Sl.No.	Code Head	Amount O/S as per AROB-2013-14
1	18/64	68111279
2	18/65	75086529
3	18/60	21957166
4	20/97	9338421
5	12/07	14144444
6	12/17	9099331
7	20/82	222822229

  
ACDA (A/Cs)

अविनाश नारायण सक्सेना, भा.र.ले.से.

Avinash Narain Saxena, IDAS

रक्षा लेखा अपर महानियंत्रक

Addl. CGDA

DO No A/I/12273/Accts/2014-15/VoI-II (Part) सत्यमेव जयते



रक्षा लेखा महानियंत्रक

Controller General of Defence Accounts

उलान बटार रोड, पालम

Ulan Batar Road, Palam

दिल्ली छावनी - 110010

Delhi Cantt - 110010

दूरभाष : 25674772

Tel. : 25674772

फैक्स : 25675484

Fax : 25675484

ईमेल / E-mail : avinashnarain@hotmail.com

Dear Nanyak,

Dated: 20<sup>th</sup> November, 2014

I am writing to you regarding clearance of various Suspense code heads under Major Head 8659.

2. On review of Statement 13 of Finance Accounts for the year 2013-14, it has been observed that huge amounts are outstanding in various Minor Heads under Major Head 8659. In spite of requests/instructions issued by this office from time to time, a trend of increasing balances under the various Suspense Heads has come to notice. This is a matter of concern. While you can have a look on the outstanding balances of Suspense from the Annual Review of Balances of your office, an over view of the outstanding Suspense is contained in the enclosed Annexure 'A'. In view of the alacrity of the outstanding balances, there is an urgent need to focus on the clearance of the Suspense heads and to put in place an effective monitoring mechanism to contain the balances to minimal.

3. To bring down the accumulations under the Suspense heads, it has been decided to undertake a special drive for clearance. The special target for clearance for the period from 01-12-2014 to 31-03-2015 has been fixed as 20% of the outstanding balances as on 31-03-2014, excluding the clearance already achieved during the current financial year.

4. CGDA has desired that an age wise analysis of outstanding Suspense balances be carried out. I would, therefore, request you to carry out an age wise analysis of each code head under Major Heads 8659, 8670 and 8677 and record the same in a separate register duly allotted with a Control No. In this analysis, section code head details will also be given against the outstanding amount in each year, so as to enable the tracing of the origin of the Suspense transactions. In case, information in this regard is not available, the same may be traced from the Sectional Compilation. This information will form the part of Annual Review of Balances (AROB) and will be recorded in the AROB for the year 2013-14. I would also request you to forward a copy of the extract of the

register to this office, to keep a record of the same in the original copy of the AROB. I would also suggest to you that necessary action for speedy clearance of outstanding amount year wise, Section/Sub-Office wise may be taken in a time bound manner. In case required level of correspondence may also be increased.

5. If any difficulty is experienced in clearing the Suspense, you can put forward your valuable suggestions for speedy clearance taking into account the existing provisions under Codes and Manuals and their applicability in the present context in improving the systems. In this connection, I would like to mention that non-availability of records and manpower constraints should not be put forward as a reason for non-clearance. Our past experiences show that such requests are not entertained by CGA, Ministry of Finance (Department of Expenditure).

6. I am enclosing herewith as Annexure 'B' the possible reasons for outstanding amount with an intent to help respective task holders to achieve the targets. These reasons are general in nature and may differ on case to case basis.

7. You may submit the information pertaining to Minor Head and year wise outstandings under Suspense Heads by 28<sup>th</sup> November 2014 in the enclosed Annexure 'E' for the further information of the CGDA. You may also forward a feedback on clearance of Suspense by 31<sup>st</sup> May 2015 in the enclosed format 'C' including the March closing figures. However, prior to the report to be submitted in May 2015, I would like to review the status of clearance in your office for which an interim clearance report may be submitted in format 'D' by 24<sup>th</sup> January, 2015.

With *best wishes*

Yours *Sincerely*  
*Arundh Sanyal*

**Sh. R. K Nayak, IDAS**

**Principal Controller**

PCDA (BR) Seema Sadak Bhawan,  
Ring Road, Naraina,  
New Delhi-110028

## Annexure 'A'

Amount in Crores

Minor Head	Outstanding balances as on 01-04-2013	Compilations during 2013-14	Clearance during the year 2013-14	Closing Balances as on 31-03-2014	Percentage Clearance with reference to (B)+ (C)	Percentage Clearance with reference to (B)
A	B	C	D	E	F	
DR 101	163.51	288.65	13.89	DR 438.27	3.07	8.49
DR 102	277.63	55.24	0.00	DR 332.87	0.00	0.00
DR 108	16.09	1480.16	0.00	DR 1496.25	0.00	0.00
DR 109	10696.87	3177.77	109.30	DR 13765.35	0.79	1.02
CR 113	1.90	1.70	0.02	CR 3.58	0.55	1.05
DR 140	355.54	111.19	18.19	DR 448.54	3.90	5.11
<b>Total</b>	<b>11507.74</b>	<b>5114.70</b>	<b>141.39</b>	<b>16477.69</b>	<b>0.85</b>	<b>1.23</b>

PCsDA/CsDA offices are aware that the balances of Suspense Heads are carried forward in the Annual Review of Balances. The following may be the possible reasons for outstanding balances in general. The clearing action has also been suggested.

**Minor Heads: 101 - PAO Suspense/102-AG Suspense**

- (i) Vouchers booked to PAO/AG Suspense by the Audit Sections/Sub-Offices not sent to Accounts Section duly reconciled with the compiled actuals.
- (ii) Accounts Section is not in receipt of the vouchers from the PAO/AG Suspense from concerned Audit Sections/Sub-Offices duly reconciled with compiled actual.
- (iii) Claims not raised by the PCsDA/CsDA offices against the concerned Ministries/Departments.
- (iv) Claims have been raised by the PCsDA/CsDA but cheques have not been received from the PAOs of Civil Ministries.
- (v) In Old Cases PAOs/AGs are demanding duplicate copies of the claims with the vouchers which are stated to be not available at this stage.
- (vi) State AGs generally do not reply to the PCsDA/CsDA communications promptly.
- (vii) Old records are not available in the books of PAOs of Civil Ministries/State AG and PCsDA/CsDA office.

With reference to above it is mentioned that the list of the outstanding claims may be prepared from the registers in four categories i.e (a) where the claims have been received and raised and entries in this regard have been found made in the registers but payment/receipt of amounts is awaited; (b) Claims have not been raised (c) whereabouts of the claims are not known and (d) there is difference in amount shown in the AROB and figures of (a) + (b) +(c). The resultant figures will indicate that the Audit Sections/Sub-Offices have booked the vouchers but not sent to Accounts Section/lost in transit/ possibility of classification not ruled out. To trace the vouchers under category (d), Sectional Compilations for the past years should be verified and action taken accordingly. The matter for (a) to (c) cases should be taken up demi-officially with the concerned PAO/AG by raising up the level of DO letter explaining them suitably the cause of their remaining outstanding. The PAOs may be persuaded to accept/settle the net amounts of the claims on collateral basis if such grounds are noticed. Personal liaison can also be made with PAO/AG to sort out the matter. If the claims are rejected by the PAOs, references of the correspondences with PAOs/AG be noted in the register. A self contained note be prepared and sent to HQrs office for taking up matter at higher level

The cases where old records are not available, possibility of the destruction of relevant files in Audit/Accounts Section cannot be ruled out. But PAOs Suspense Registers might have been lying with all the Controller offices. Registers will, therefore, need to be traced out from the old records. If old registers are not available, the fact of destruction of old registers will be verified from the register of destruction of old record (IAFA-494). If no entry regarding destruction of records is found therein, every effort will be made to trace out the old records.

**Minor Heads: 108-PSB Suspense/109-RB Suspense (Unclassified/Classified)**

- (i) Old Records prior to three years and eight years are not maintained by the RBI Branches and SBI FPBs as a matter of policy.

- (ii) Debit /Credit Scrolls/Pension Payment Scrolls not received from the SBI/Associate Banks/RBI Branches.
- (iii) Corresponding Credit/Debit Advice to scrolls not received from RBI CAS, Nagpur.
- (iv) Credit/Debit Advice raised by the Railways/Department of Post, not effected in the Defence Proforma Account but vouchers from these departments have been received.
- (v) RBI CAS, Nagpur has sent Clearance memo to the Advised raised by the Railways/Department of Post, but vouchers have not been received from FA&CAO of the concerned Railways/Directorate of Accounts, Postal.
- (vi) In case of letters of credit, debit advice is awaited from SBI/RBI or letter of credit not booked.
- (vii) Railways/Department of Post vouchers forwarded to the concerned Audit Sections/Sub-Offices, but lost in transit; duplicate copies are not available with the Accounts Section.

With regard to above, it will be ensured that all discrepancies pertaining to the RBI branches/SBI and Associate Banks are got reconciled to nil annually. The outstanding discrepancies may be listed out to the RBI branches/SBI and its associates/ RBI CAS, Nagpur. In this connection it may be mentioned that while reconciling monthly figures of RB Deposits, the details of the discrepant transactions are reconciled with SBI/Associate Banks/RBI branches/Railways/Department of Post/MEA etc wise with the figures reported by the RBI CAS, Nagpur and recorded of each discrepancy is maintained in the RB Deposits Register. Thus the exact nature of the discrepant transaction must be available with the Accounts Section. Certificate of receipts and payments may be called for from the FPB/RBI PAD dealing branches from the Cash Assignment Holder in the prescribed format. In cases where vouchers are awaited from other departments, the same may be called for. Old cases should be dealt with in the manner as explained in the preceding Para.

The Railways/Posts vouchers not adjusted by the Sub-Office may be got adjusted immediately.

The matter may accordingly be taken up with the concerned party to clear the Suspense.

#### **Minor Head: 140-Misc Suspense**

- (i) On the direction of CGA, Ministry of Finance (Department of Expenditure) recovery of NPS subscription is transferred to Miscellaneous Suspense for want of PRAN.
- (ii) Pay and Allowances not debited by the AOs Task Force in the Jobs.

The matter in regard to reconciliation/clearance of NPS amount has already been taken up by the HQrs Office with the PCSDA/CsDA vide letter No A/III/13348/FPB/XXVII dt 15-10-2014. In addition to NPS (00/020/61) and Pay and Allowances-GREF Civilians (00/020/74), which account to major portion of accumulation under Miscellaneous Suspense, there are other code heads in which small amount is also lying under Suspense including fictitious heads. Accounts Section should review all such cases and take up the matter with concerned Audit Sections/Sub-Offices to get all Suspense Heads cleared.

PCDA (BR) may direct AOs Task Force to debit pay and allowances in the Jobs immediately. Matter in regard to clearance of Suspense under Sub-Para (ii) above, is also being taken up separately with the office of the PCDA (BR).



Statement showing status of clearance under Minor Heads of Major Head 8659

Sl No	Description of Suspense balances	Minor Head 101-PAO Suspense		Minor Head 102-AG Suspense		Minor Head 108-PSB Suspense		Minor Head 109-RB Suspense		Minor Head 113-PF Suspense		Minor Head 140-Miscellaneous Suspense	
		RT	CH	RT	CH	RT	CH	RT	CH	RT	CH	RT	CH
1	Balances as per AROB as on 01-04-2014												
2	Clearance (Minus Receipt/Charge compilations) achieved up to 30-11-2014 out of amount under Col (1)												
3	Clearance (Minus Receipt/Charge compilations) achieved from 01-12-2014 to 31-03-2015 including March Final out of column (1)												
4	Percentage clearance with respect to column (3)												
5	Oldest Year												

Certified that the figures reflected in the report agree with the compilation



## Statement showing status of clearance under Minor Heads of Major Head 8659

Sl No	Description of Suspense balances	Minor Head 101-PAO Suspense		Minor Head 102-AG Suspense		Minor Head 108-PSB Suspense		Minor Head 109-RB Suspense		Minor Head 113-PF Suspense		Minor Head 140-Miscellaneous Suspense	
		RT	CH	RT	CH	RT	CH	RT	CH	RT	CH	RT	CH
1	Balances as per AROB as on 01-04-2014												
2	Clearance (Minus Receipt/Charge compilations) achieved up to 30-11-2014 out of amount under Col (1)												
3	Clearance (Minus Receipt/Charge compilations) achieved in respect of column (1) upto Feb 2015												
4	Percentage clearance with respect to column (3)												
5	Oldest year												

Certified that the figures reflected in the report agree with the compilation

Statement showing the age-wise analysis of the outstanding Suspense Balances as on 30-11-2014

Year	Major Head - 8659												Major Head 8670			Major Head 8670													
	Minor Head 101-PAO Suspense	DR	CR	Minor Head 102-AG Suspense	DR	CR	Minor Head 108-PSB Suspense	DR	CR	Minor Head 109-RB Suspense	DR	CR	Minor Head 113-PF Suspense	DR	CR	Minor Head 140-Miscellaneous Suspense	DR	CR	Minor Head 109-Defence Cheques	DR	CR	Minor Head 111-PAO Electronic Advice	DR	CR	Minor Head 104-Remittances into Banks / Treasuries	DR	CR		