

OFFICE OF THE Pr. CONTROLLER OF DEFENCE ACCOUNTS (BR)

SEEMA SADAK BHAWAN, RING ROAD, DELHI CANTT. , ND-10

PH. No.- 01125691434/FAX - 01125690984

No. A/II/257/ROB/2013-14

Date :- 04/06/2014


To,

The CGDA
Ulan Batar Road,
Palam, Delhi Cantt- 110010

Subject :- Submission of material for the compilation of Union Government Finance Accounts for the year 2013-14 – Statements No. 5 & 13

Ref :- HQrs. Office letter No. A/III/12273/Accounts/2013-14 dt. 03/04/2014


Statement No. 5 and 3 along with Check List, Government Account, statement of gross and net balances of Suspense and the status of cheques and Bills is forwarded herewith in the prescribed format, as desired.


(Sandeep Kumar Yadav)
Asstt. Controller

EDP (LOCAL)

CHECK LIST FOR SUBMISSION OF MATERIAL FOR FINANCE ACCOUNTS STATEMENT No 5 &
13 FOR THE YEAR 2013-14

- | | | | |
|-----|---|----|---|
| 1. | Action Taken Note in respect of Adverse Balances is enclosed | -- | Yes |
| 2. | Details of balances adopted/dropped on proforma basis are enclosed or has been sent already vide letter no.....
dt. | -- | Yes |
| 3. | Details of un-reconciled differences between ledger and broadsheets are mentioned in Explanatory Note to Statement No. 5. | -- | NA |
| 4. | Reasons for minus transactions are explained as per requirement Of CGA OM, dated 14-02-2013 | -- | ATN Enclosed |
| 5. | Reasons for minus progressive balances under Capital Expenditure Heads have been explained. | -- | NA |
| 6. | All periodical and annual adjustments have been carried out and included in the accounts and a list of adjustments carried out is enclosed. | -- | Yes |
| 7. | Reasons for huge outstanding balances under MH 8658 to 8662 have been explained and the year wise break up of the amount outstanding as on 31-03-2007 under such heads have been furnished. | -- | No huge balance year wise break up will be submitted with final |
| 8. | State/U.T. wise break-up of figures under MH 7601/7602 has been furnished. | -- | NA |
| 9. | Statement showing the amount of outstanding cheques as on 31/03/2014 in respect of cheques issued on or before 31-12-2013 under Major head 8670 - Cheques and Bills has been furnished. | -- | Yes |
| 10. | Gross break up of net closing balances under various, Suspense Minor Heads have been furnished in the format prescribed under Para 13(b) (viii). | -- | Yes |
| 11. | The prescribed certificate of correctness of account has been furnished. | -- | Will be furnished With AROB |


Sr. AO (A/Cs)

Action Taken Note for Adverse Balances and Minus Balances

Serial No. 1 Check List : Adverse Balances

- (i) Major Head 7610, Minor Head 201 – 'House Building Advances'
- (ii) Major Head 8011, Minor Head 103 – 'CGEGIS'
- (iii) Major Head 8782, Minor Head 124 – TBOs

Old records are not available in respect of serial No. (i) & (iii) above. Efforts are being made to locate the old records. As regards adverse balances in respect of SI No. (ii) above, it is due to systemic deficiency. The CGEGIS recoveries are being credited to the CGEGIS Fund without interest whereas the payment is being made with interest. This aspect needs to be examined by the HQrs. Office.

Sl. No. 2 Proforma Dropping

A sum of Rs. 451232 thousands proforma dropped in terms of CGA letter No. 18(9)/92/ TA/Pt/93 dt. 11/02/2004.

Serial No. 4 of Check List : Minus Transactions during the year

- (i) Major Head 8009, Minor Head 101 – 'Pay and Accounts Officer Suspense'
- (ii) Major Head 8009, Minor Head 104 – 'AG Suspense'

As per para 244 Defence Account Code payment which cannot, in the absence of further information or orders, be allocated to any head of account, and where the heads to which the transactions are likely to be adjusted are not known will be taken to Suspense Head. Thus the Suspense can be operated Plus /Minus Receipts/Charge.


Sr. AO

Balances under Major head 8659 on net basis

Annexure C 13

MINOR HEADS

Year	101		102		108		109		113		125		138		140		Total	
	PAO SUSP.	AG SUSP.	PSB SUSP.	RB SUSP.	PF SUSP.	SUSP Adjustment with Pakistan	Other Noni-nated Banks 0/020/77	Misc									Dr	Cr
	020/01	019/01	020/76	020/82	020/55	020/95	020/77	28/020/61										
	to	to		020/83				29/020/61										
	020/50	019/29		020/84				30/020/61										
				031/01				75/020/61										
				032/01				00/020/61										
				033/01				00/020/89										
				034/01				00/020/94										
								00/020/74										
1	2		3		4		5		6		7		8		9		10	
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
	0	0	128	0	14749	2409	391465	136734	0	0	0	0	0	0	3002245	699	3408587	139842

Annexure C 14

Balances under Major Head 8659 on gross basis

Major Head 8659	Minor Head of Account Code	Description 3	Closing Balance as on 31.3.08 (Net as Net		Break up of closing balance (Gross basis)	
			4	5	Debit	Credit
1	2					
	101	PAO Susp.	0	CR	0	0
	102	AG Susp.	0	CR	0	0
	108	PSB Susp	12340	CR	14749	2409
	109	RB Susp.	254731	DR	391465	136734
	113	PF Susp.	0	0	0	0
	125	Adjustment with Pakistan	0	0	0	0
	138	Other Nominated Bank Susp	0	0	0	0
	140	Misc.Susp.	3001546	DR	3002245	699
Total			3243937	DR	3408459	139842

Status of Cheques and Bills (Major Head-8670) issued up to 31st Dec

Annexure C 17

		(In thousands of Rupees)	
Minor Head under Major Head 8670	Balance as on 31.3.2014 as per Statement No.13	Balance as on 31.03.2013 in respect of Cheques issued on or before 31.12.2013	
109-Defence Cheques	2171945	2488102	