



रक्षा लेखा प्रधान नियंत्रक का कार्यालय (व. प. क.), खातीपुरा रोड, जयपुर – 302012
Office of the Principal Controller of Defence Accounts, Khatipura Road, Jaipur – 302012
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(Accounts/ लेखा-II अनुभाग)

सं. लेखा/II/193

दिनांक: 02.01.2019

सेवा मे,

प्रभारी अधिकारी

37(2) - Section

विषय: Clarification on Balances under code heads 00/001/00 and 00/090/00 at the end of each year.

उपरोक्त विषय से संबंधित मुख्यालय कार्यालय के पत्र संख्या A/I/12273/PAO/AG/2017-18 दिनांक 10.12.2018 का अवलोकन करें।

2. इस संबंध में मुख्यालय कार्यालय के निर्देशानुसार कार्रवाई करें एवं अपनी टिप्पणियों से (कारण सहित) इस अनुभाग को अवगत कराएं ताकि मुख्यालय कार्यालय को जवाब प्रेषित किया जा सके।

3. कृपया इस पत्र को प्राथमिकता प्रदान करें।

संलग्न: उपरोक्तनुसार

व. लेखा अधिकारी (लेखा)

प्रतिलिपि:

EDP अनुभाग - PCDA (SWC) की वेबसाइट पर अपलोड करने हेतु।

व. लेखा अधिकारी (लेखा)



OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS
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No.A/112273/PAO/AG/2017-18

Dated: 10.12.2018

To

The PCsDA/CsDA PCDA (SWC) Jaipur

for n.a. ph
20/12/18
SNO
APPD (A/C)
EDP

Subject: Clarification on Balances under code heads 00/001/00 and 00/090/00 at the end of each year.

It is observed that correct procedure with regard to operation of OB/CB in respect of cash Assignment/Imprest Accounts rendered by the Units and the formations are not being followed by some of the Controller offices and resulting in outstanding balances under suspense heads not only in the current Financial Year but having an impact on the balances in the next financial year as well.

2. On review of this matter it has been observed that:

- (i) New RDR report (RDR-CDA-AROB) has been programmed and integrated in the Compilation System by IT&S section of HQrs office. Confirmation from your office is required whether this will clear the fictitious balance created due to progressive balances of CB (00/090/00) and OB (00/001/00).
- (ii) Cash Account which have been received but not adjusted results in outstanding balances under CB Head at the end of Financial Year, which is not appropriate. Balances under 28/020/61 pertaining to OB/CB heads have to be cleared by contra debit to the Service heads. The cash balances in hand should be cleared by the end of each Financial Year by adjustment of cash Account or by adjustment of MRO in case unspent cash balances have been deposited through e-MRO/MRO at the end of the financial year. In order to clear amount under the CB in the previous month the amount deposited to consolidated Fund of India through e-MRO/MRO is to be adjusted as OB(+Rt) and 020/80(+Ch).

3. At the end of each Financial Year, it may be ensured that balances under CB i.e under code head 090/00 are brought down to nil so that there is no need to carry forward balances in next Financial Year. Your Office is requested to take necessary measures in this regard and apprise the Imprest Holders to render the Cash Accounts timely particularly in case of March, so that these Accounts get adjusted in the Accounts of the same financial year reducing the cash balances to zero before accounts of the financial year are finally closed.
4. All PCsDA/CsDA are requested to reflect balances under category '28' (balances due to differences in OB/CB) prefixed to code head 020/61 separately in AROB so that position of outstanding balances under code head 28/020/61 may be readily available from AROB.
5. In case CB remains at the end of financial year against any Controllers office and is reflected under 28/020/61 in AROB (as difference in OB/CB), it may be ascertained and appraised to this HQrs office as to whether it is necessary to carry forward the CB to next financial year or whether compiling it under 28/020/61 for its clearance in next financial year is adequate.
6. Your office comments on these issues alongwith supporting reasons/details may be furnished at the earliest for further necessary action at this end.


Jt.CGDA(A&B)