



भारत सरकार
GOVERNMENT OF INDIA
रक्षा मंत्रालय
MINISTRY OF DEFENCE

Principal Controller of Defence Accounts (Northern Command),
Jammu-180003

Tel.No.EPABX Nos:0191-2435439,2459205 Ext. 214,369,307
Fax-6656565 E-mail: acctpcdanc.dad@hub.nic.in



No. A/I/911/CGDA

Dated

02-01-2019

To

All Sub Offices
All Sections of M.O

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

A copy of HQrs. office letter No. A/I/12273/PAO/AG/2017-18 dated 10.12.2018 is enclosed and also placed on our website. The procedure laid there in on the subject may be strictly followed and compliance ensured in AROB 2018-19.

Your office comments on the issue enumerated in para 2 to 5 alongwith supporting reasons/details may be furnished by 20TH Jan 2019 positively.

PCDA has seen

[Signature]
Dy.CDA (A/Cs)

Copy to:

1. The CGDA
A/Cs-I Section
Ulan Batar Road,
Delhi Cantt. 110010

: For info please. Further comments will follow.

2. The OI/C
EDP Section
(Local)

: For uploading the letter on our website. Further please confirm that new RDR report (RDR-CDA-AROB) has been programmed and integrated in the compilation system by IT&S section of HQrs office. Confirmation also be forwarded as to this will clear the fictitious balances created due to progressive balances of CB (00/090/00) and OB (00/001/00).

[Signature]
Dy.CDA (A/Cs)



OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS
ULAN BATAR ROAD, DELHI CANTT -110 010

Tel:25665622

Fax: 011.25674786

E-mail: hqaccounts.cgda@gov.in

No.A/112273/PAO/AG/2017-18

Dated: 10.12.2018

To

The PCsDA/CsDA PCDA (NC) Jammu

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 fictious 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).

AC

प्रशा.-I,-र.ले.प्र.नि. (उ.क.) जम्मू
AN.-I,-PCDA (NC), Jammu
प्राप्त किया/Received on 24/12

रा.ले.अधि./AAO

97
27/12

V

MC8

Recd from
MS on
27/12/2018
21

281
24/12

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)