

Accounts Circular No.46 of 11/2009

No.A/II/11366/DIDS/XXXIII/PC

Office of the CGDA,  
West Block-V, R.K.Puram,  
New Delhi-66

Dated:- 10<sup>th</sup> Nov 2009

To

The PCsDA/CsDA

**Subject:- DEA-Clearance of pre 94 items**

**Subject:- In continuation of this HQrs office letter No. A/II/11366/DIDS /XXXIV/PC dated 4th Nov 2009.**

This HQrs office letter No. cited above may please be referred to wherein Controllers offices have been requested to take action in respect of pre 94 -items relating to Defence Exchange Account.

2 The position of outstanding items (pre 94) as at the end of Q.E 15/09 is as under;

**Pre 94 items**

Originating items		Responding items	
Items	Amount	Items	Amount
39142	Rs.415.57 Crs	13031	Rs.212.09 Crs

3 Out of Rs.415 crores originated in the pre- 94 period, the Controllers offices have already responded Rs.212 crores i.e. 51% of the items. However, these responding items should have been paired and linked with the originating items and deleted from the list, but it is not so because of various reasons like variation in DID Schedule number, amount, voucher number, etc or because of wrong responding action. These Responding items are required to be reported through Change Statement for manual clearance. The wrongly responded items have to be corrected by a T.E

4 The remaining items i.e Rs.203.48 Crores (415.57Crs-212.09 Crs) are yet to be responded by the Controllers. **As these balances are being reported to the CGA, therefore, these items have to be responded even now for clearance of balances outstanding in the books of the CGA.** The other reason for

requirement of this action even at this belated stage is that these **balances have to be taken into account under various RDR Heads.**

5 The action proposed to be taken in pre-94 items to ensure maximum clearance is enumerated in succeeding paragraphs.

**6 Originating items which have already been responded**

6.1 It is observed that despite responding action having been taken by the Controllers in large number of cases, the transactions still appear outstanding in the books of the Responding Controller(s) due to technical reasons such as (a) variation in the DID Schedule Number, (b) variation in amount, (c) variation in voucher number or section code (punched 0000) (d) DID Schedule Number not punched by the DDP/EDP Centre or (e) wrong responding action.

6.2 The simple remedy in case of (a) to (d) above is to report these items through the Change Statement provided the variation in the amount is not more than Rs.1 and in case of (e) the rectification action is the only solution as per extant orders.

6.3 However, the simple actions enumerated above have become cumbersome in case of pre -94 cases because of (i) large number of such cases awaiting to be identified and (ii) non availability of records.

6.4 The other reasons for non-matching are (1) clubbing of the DID Schedules while responding (2) taking responding action in parts, if the originating item involves action in more than one Audit section/sub-office. This results in non matching of the items each DID Schedule wise and hence non clearance of the items each DID Schedule wise. These aspects need to be looked into. Examples are given as under

**Clubbing action**

Srl No	Originating item		Responding item	
	DID Sc No	Amount		
1	045678	Rs.105	000000	Rs.400
2	045679	Rs.150		
	047689	Rs.145		

In this case three DID Schedules have been clubbed while responding and as these items are not mechanically deleted these items have to be identified and reported through change statement for manual deletion by the EDP Centre, Meerut. In case responding action is taken in parts, example given below, all the

responding actions of each originating item have to be identified and reported through change statement for manual deletion.

#### **Responding action in parts**

Srl No	Originating item		Responding item	
	DID Sc No	Amount		
1	035678	Rs.1000	000000	Rs.300
			035678	Rs.600
			000000	Rs.100

There may be cases where only a part of the amount has been responded, in such cases the remaining part of the transaction, howsoever small it may be, needs to be responded now and the clearance ensured through Change Statement.

6.5 **Wrong Responding action**-The other reason for non clearance of pre 94 items despite having been responded is wrong responding action. These wrong responses are required to be rectified by a T.E. Whether the responding action is correct or wrong, this fact can be verified from the outstanding list itself as all the (+)RT Originating items have to be responded as (+) CH and all (+) CH items have to be responded as (+)RT, otherwise the responding action would be termed as wrong responding action.

#### **7 Where responding action has yet to be taken**

(A) **Advances**-The Controllers offices may review the DHRs and identify the reasons for excess amounts appearing on the RT side under Advance heads and accordingly identify the Originating items pre 94 originated by the Admin Section or the Pay section of the originating Controllers and **take responding action accordingly even if the details of transactions are not available or traceable at this stage**. In case of heavy balances on the Charge side, the individuals in whose case balances have not yet been transferred may be identified and originating action may be initiated now, if not taken already. This way they can correct their records as well as accounts which are appearing as un-balanced in the AROB. The DIDS (Inward) Register and Demand Registers maintained by the Audit sections could also be reviewed in addition to the DHRs, for tracing out the details of cases where responding action (Transfer-in cases) has not been taken as yet.

(B) **Stores**- the DID Schedules could be identified and matter could be taken up with the Executives by the Controllers offices and they may be proposed to obtain budgetary provisions under specific revenue heads (stores/works as the case may be) and amounts compiled under the relevant store head/works (Revenue Head) after obtaining the budgetary provisions over a period of time. If amounts are small then they may be adjusted without additional budget.

(C) **ACR Payments**- in such cases the Controllers can go ahead without supporting vouchers as only RDR heads are to be relieved (particularly in cases where the individuals may have already retired from service). As the service heads in this case presumably are not involved having already been compiled earlier on the basis of ACRs received and thus budgetary provisions are not required. However, Controllers offices may take up the matter with the PAO(ORs) offices and ask them to review the registers and identify ACRs Control numbers, each PAO(ORs) wise/Controller wise which have been acknowledged on Form-X acknowledgements over a period of say 15 to 20 years or earlier. Such ACRs can then be linked with the DID Schedules received in the Accounts section of M.O and responding action may be taken on the basis of ACR Control numbers/amounts. Controllers may also call for the ACR numbers and the DID Schedule number from the Originating Controllers/PAO(ORs) offices in respect of the DID Schedules originated by them instead of calling for vouchers /documents at this stage.

8                The outstanding list for Q.E 15/09 received from the EDP Centre, Meerut may be reviewed and necessary directions issued to the Sub-offices/Audit Sections to clear these items on the lines suggested above. **However, in case of the items where responding action has already been taken and the items are required to be reported through Change Statement, Accounts Section of the Main office has to initiate action centrally.**

9.                Audit Sections/Sub-offices may be instructed to review the outstanding lists and clear the items pending at their end on priority basis taking help of the above mentioned cues. They may also be asked to take into consideration the following factors.

(a) **Personnel target of the Officers-In charge of the Audit sections/Sub-offices may also be fixed and intimated to each officer for compliance.**

(b) An action plan may be drawn for clearance of these items and intimated to this HQrs office.

(c) Non Availability of old records needs reappraisal and the DID Schedules (pre 94) need to be accepted for responding action.

(d) In-case of retired persons, DID Schedules containing DHR balances (transfer-in cases) may be adjusted without stressing upon the details.

10                The progress of clearance of these pre 94 items by the Audit Sections/Sub-offices as well as Accounts Section may be monitored by the Accounts Section of Main office on monthly basis and a report thereon, each Audit Section wise/Sub-office wise, duly indicating the targets set and achieved, may be intimated to this HQrs office, on monthly basis.

**Jt.CGDA(A&B)**