



**OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS,  
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**A/Cs Circular No 47 of 11/09**

**NoA/I/2273/Suspense/2008-09**

**Dated 13 -11-09**

To,

All PCsDA/CsDA  
[Including AO (DAD), MoD (Civil) New Delhi,  
ZO (DPD) Chennai, AN-VI (local)]

**Sub: - Clearance of Suspense under Major Head 8659**

It is observed from the scrutiny of Annual Review of Balances of the Controller Offices for the year 2008-09 that huge amounts are outstanding under various Code Heads under different Minor Heads of Major Head 8659.

2. An analysis of net balances of suspense reflected by the HQrs Office for the organization as a whole in Statement No 5 and 13 of Finance Accounts has been carried out for the last three years with reference to the net balances outstanding under each Minor Head. The analysis enclosed as Annexure 'X' reveals that there has been unusual upwards trend in the suspense during the year 2008-09 in respect of all Minor Heads except 140-Miscellaneous Suspense. The suspense has increased to 4.81 times in respect of AG Suspense.

3. Controller Offices wise analysis of the net outstanding balances for the last four financial years i.e 2005-06 to 2008-09 in respect of each Minor Head, enclosed as Annexure 'A' to 'E,' has also been carried-out. This analysis reveals that in case of some of the Controller Offices, the outstanding balances have a consistent increasing trend, whereas outstanding amounts in other cases remained unchanged during the last three years. It needs no emphasis that concrete efforts need to be made to achieve tangible results in such cases.

4. The unusual increase in the Suspense has been viewed seriously by the CGDA. This increasing trend suggests that accounting and monitoring function of the Accounts

Section need to be closely watched at higher level. The CGDA has desired to take effective steps to tone up the functioning of the Accounts Section and clear the outstanding balances urgently.

5. In view of the above, the Controller Offices are requested to review outstanding balances under each code head, Minor Head under Major Head 8659 and take effective steps to clear the outstanding balances within the current financial year. To clear the balances, the concerned AAOs/AOs/SAOs/GOs/In-charge of Sub-Offices may please be assigned special targets to be achieved by the last date of closing of March (Supplementary Correction) Accounts 2010. HQrs Office has issued instructions / guidelines vide letter No. A/I/12273/Accts/2007-08 dt 01-05-09, A/III/13348/FPBs/XXIV dt 31-03-08, dt 06-11-09 and A/I/12273/ROB/Gen/2007-08 dt 05-11-09 with a view to streamlining and improving the accounting and reconciliation of transactions and proper maintenance of subsidiary ledgers. The Controller offices may refer to these circulars. In case old records are not available, the same may please be traced as already suggested in HQrs Office letters No A/I/12273/Accts/2007-08 dt 01-05-09 and A/I/12273/ROB/Gen/2007-08 dt 05-11-09.

6 HQrs Office will monitor the progress of clearance achieved during the year by monthly reports. It is requested that the feedback on clearance achieved in respect of outstanding balances up to 31-03-09 and other related information called for on each point mentioned in the enclosed Annexure may please be forwarded by first week of Jan, Feb, March, April 2010, and next week of the month in which the last date for closing of March (Supplementary Correction) Accounts 2010 is intimated.

7. A copy of this circular is also placed on the web site of the HQrs office—<http://www.cgda.nic.in>

**(Mayank Sharma)**  
**JtCGDA (A&B)**

**Enclosures:**

**Annexure A to**

**Annexure 'F'**

**Minor Head 101-PAO and 102-AG Suspense**

PAO/AG Suspense is operated for settlement of inter Departmental transactions (Civil Ministries) arising in the books of a Controller office, which are adjustable in the books of PAOs/AGs. The transactions arising in the books of CsDA are initially compiled by Audit Sections to the relevant PAO/AG Suspense. The suspense is also operated for the transactions arising in the books of PAO/AG but adjustable in the books of Min of Defence.

**2.** Suspense is cleared at the time of issue of cheque to the concerned PAO/AG for remitting the recoveries in respect of the deputationists or settle the transactions arising in the books of AGs like Pensions transactions with State treasuries. Cheques are watched from the PAOs/AGs for clearance of debit suspense.

**3.** Huge balances in respect of PAO (Suspense) are outstanding in the books of CDA Patna, CDA(O) Pune, PCDA (SC) Pune, CDA Bangalore, PCDA (Navy) Mumbai, CDA Jabalpur and CDA (AF), New Delhi. Similarly, in the case of AG Suspense, huge balances are outstanding in respect of CDA Patna and PCDA Allahabad. These offices may please initiate special drive to clear the balances.

**4(I).** The following information may please be furnished in this regard:-

- a. Total amounts outstanding under PAO/AG Suspense as on 31-03-09 for which vouchers are awaited from the Audit Sections/Sub-offices up to 31-10-09 with oldest year/month.
- b. Total outstanding amounts as on 31-03-09 for which claims are yet to be raised by the Accounts Section against PAOs/AGs up to 31-10-09 with oldest year/month.
- c. Total outstanding amounts as on 31-03-09 for which Cheques are to be issued to PAO/AG up to 31-10-09 with oldest year/month.
- d. Total outstanding amounts for which claims have been raised but Cheques are awaited from PAOs/AGs up to 31-10-09 with oldest year
- e. Difference in the outstanding amounts appearing in the PAO/AG Suspense Registers and figures reflected in the Annual Review of Balances.
- f. Action initiated for clearance in case of (a) to (e) above during the last one year.
- g. Action plan to clear the outstanding amounts on priority basis.

**(II)** The PCDA (P) Allahabad, in addition, may furnish the following information:-

- a. Total amounts outstanding under AG Suspense as on 31-03-09 for which vouchers are awaited from State treasuries up to 31-10-09 with oldest year/month.
  - b. Total outstanding amounts up to 31-03-09 for which pension vouchers have since been received but not compiled up to 31-10-09.
  - c. In case, pension vouchers are not forthcoming from the treasuries, whether action has been taken up with the treasuries by raising the level of correspondence.
  - d. Action plan to call for vouchers from the State treasuries.
- (III)** In this connection, the Controller offices may please refer to Para 3 (A) of Annexure to HQrs Office letter No.A/I/12273/Accts/2007-08 dt 01-05-08 and outcome in the outstanding cases may please be intimated.

## **Annexure 'G'**

### **Minor Heads 108 and 109-RB Suspense {PSB Suspense (020/76) and RB Suspense (Unclassified) (020/83)}**

Suspense under above heads is operated when difference between the figures of Debit/Credit Scrolls received from the PSBs Branches (020/76)/RBI branches (020/83) and corresponding advice from RBI CAS, is noticed. On receipt of Debit/Credit Scrolls or advice from the RBI, above suspense is cleared. Accordingly, the matter is required to be taken up with the PSBs/RBI branches to call for the Debit/Credit Scrolls/advice/confirmation of payments in respect of unlinked cheques and copy of unlinked DMROs respectively.

2. It may be recalled that in the last Apex Committee Meeting held on 08-09-08, CGA, Ministry of Finance (Department of Expenditure) had, in principle, agreed to process the case to the C&AG for consideration of adhoc settlement of all the discrepancies up to 31-03-2000. Pursuant to the decisions, data was called for from the Controller Offices. The proposal is being sent to CGA, Ministry of Finance (Department of Expenditure) for consideration of adhoc settlement of discrepancies. In this context the Controller Offices were impressed upon vide HQrs letter No A/III/13348/FPB/Apex/XIV dt 01-10-08, the need of taking initiatives to clear the old outstanding balances from 01-04-2000. The procedure for taking up the matter regarding clearance of outstanding discrepancies regularly with the Banks was suggested vide HQrs letter of even No A/I/12273/ROB/Gen dt 01-05-09. It is presumed that the Controller Offices are following the procedure. Please confirm.

3. Huge balances are outstanding in the books of PCDA (P) Allahabad, CDA (O) Pune and PCDA (WC) Chandigarh in respect of PSB Suspense. Similarly, in the case RB Suspense (Unclassified), huge balances are outstanding in respect of CDA Patna, PCDA Allahabad, CDA (A) Meerut, CDA Bangalore, PCDA (AF) Dehradun, PCDA(NC) Jammu, PCDA New Delhi, CDA Chennai and PCDA (R&D) New Delhi. These offices may please initiate special drive to clear the balances.

**4 (I).** The following information may please be furnished/course of action may please be taken immediately.-

- a. Intimate year wise break up of total amounts outstanding under PSB Suspense (020/76) and RB Suspense (Unclassified) (020/83) under Receipts (MROs) and Charges (Cheques and Bills) from 01-04-2000 to 31-03-09.
- b. Whether matter was taken up with the SBI GAD Mumbai/DGBA, CO Mumbai in respect of outstanding discrepancies as suggested in Para 3 (B) (vii) & (viii) of this HQrs letter No A/I/12273/Accts/2007-08 dt 01-05-08.
- c. Year wise complete details of the discrepancies with effect from 01-04-2000, relating to Focal Point Branch transactions, whether for excess or less advice, may please be forwarded to the concerned Focal Point Branch of SBI/Associate Bank under intimation to the SBI GAD Mumbai/Link Cell of the Associate Bank requesting them to review and initiating settlement through Error Scrolls and sending correct advice to the RBI CAS, Nagpur.
- d. Discrepancies representing difference in the Settlement Accounts received from the Railways, Department of Post, CCA MEA and Department of Supply (DGADS) may please be immediately taken up with the concerned PAO of the Department and RBI CAS, Nagpur.
- e. Year wise complete details of all unlinked cheques, with effect from 01-04-2000, may please be forwarded to the concerned Focal Point Branch of SBI/Associate Bank with a copy to the concerned dealing branch/treasury branch requesting them to forward certificate of confirmation of payment/receipt in the Annexure 7/8 referred to in Para 4.3.2 of Memorandum of 'Revised Procedure for Reporting & Accounting of Transactions of Ministry of (Receipts and Payments)' (Para 176 of OM-II Vol-I), as already suggested in HQrs Office letter No. A/III/13448/FPBs/XXIV dt 06-11-09.
- f. Action as contemplated in © and (d) above may also please be taken up in respect of RBI Branches. In case the RBI branches are not inclined to entertain the requested, the fact may please be intimated to HQrs office for taking up the matter with RBI DGBA, CO. In this connection HQrs Office letter No A/III/13448/FPBs/XXIV dt 06-11-09 may please be linked.

- g. Month wise complete details of discrepancies from Feb 2009, arising as a result of implementation of Government Business Software Solutions in the SBI may please be forwarded to the Focal Point Branch of the SBI immediately with a copy to SBI GAD, Mumbai requesting them to settle on priority. Some of the Controllers Offices have got settled the discrepancies by making personal liaison with the FPB. Therefore, personal liaison with the FPB is the most suitable option. The Officer- In-Charge of the Accounts Section may sort out the discrepancies by making personal liaison with the FPB.
  - h. As difference in the amounts outstanding under Cheques and Bills (020/81) should not be less than the outstanding amounts under PSB Suspense (020/76) + RB Suspense (Unclassified) (020/83), the difference may please be reconciled.
  - i. Difference in the discrepancies noted in the RB Deposits Register and the balances reflected in the Annual Review of Balances, if any, may please be reconciled.
  - j. Clearance achieved and action initiated in respect points (a) to (i) above during the last one year.
  - k. Action initiated for clearance in cases of (a) & (j) above during the last one year may please be intimated.
- (II)** The PCDA (P) Allahabad may also furnish the following information in addition to above in respect of outstanding amounts as on 31-03-09 :-
- a. As on 31-03-09, outstanding amounts under PSB Suspense and RB Suspense (Unclassified) with oldest year and number of nodal branches of PSBs where Pension Payment Schedule up to 31-10-09 are awaited.
  - b. Total outstanding amounts under above heads with oldest year for which pension accounts are awaited from Department of Post and CCA, MEA up to 31-10-09.
  - c. Total amounts with oldest year for which pension accounts have since been received but not compiled up to 31-10-09.
  - d. Whether the outstanding amounts for which Pension Payments Schedule and pension accounts are awaited from Department of Post and CCA, MEA agree with the outstanding amounts under PSB Suspense and RB Suspense (Unclassified) in the Annual Review of Balances.

- e. Action initiated during the last one year for clearance in cases of (a) to (d) above.  
In case, pension vouchers are not forthcoming from the nodal branches of the PSBs/RBI/reimbursing branches, whether action has been taken up to call for pension vouchers by raising the level of correspondence.
  - f. Action initiated for clearance in cases of (a) to (d) above during the last one year.
  - e. Action plan to call for vouchers from the State treasuries.
- (III)** In this connection, the Controller offices may please refer to Para 3 (A) of Annexure to HQrs Office letter No.A/I/12273/Accts/2007-08 dt 01-05-08 and outcome in the matter may please be intimated.



**(III) RB Suspense (Classified) (020/82) RB Suspense,**

The transactions originating in the books of Railways, Post and telegraphs, Department of Supply (DGS&D) and CCA, MEA due for final adjustments in Defence Accounts are booked under this Code Head. The vouchers are passed on to the concerned Audit Sections/Sub-Office. The claims/vouchers are compiled by booking relevant Service Heads. The suspense is cleared by the Accounts Section by debiting/crediting the advice from the RBI CAS, Nagpur.

2. Controller Offices are aware that the RB Deposits figures are reconciled annually; since the advice from the RBI CAS is adjusted within the financial year, the balances under above suspense would generally close as Plus Receipts/Charges. In view of this the balances in respect of CDA Patna, CDA Bangalore, PCoA(Fys) Kolkata, and PCDA (CC) Lucknow are not correct and need immediate review.
3. Huge balances are outstanding in the books of CDA Patna, PCDA (P) Allahabad, PCoA (Fys) Kolkata, PCDA New Delhi, CDA (BR) New Delhi and PCDA (SWC) Jaipur. These offices may please initiate special drive to clear the balances.
4. The following information may please be furnished in this regard:-
  - a) As per Settlement Accounts Registers total amounts for which advice has since been received from RBI CAS, Nagpur as on 31-03-09, but vouchers are awaited from the PAOs of the Railways, P&T and Deptt of Supply (DID Cell) up to 31-10-09 with oldest year/month.
  - b) As per Settlement Accounts Registers, amounts for which claims have been adjusted by the Audit Sections/Sub-offices, but clearance memo has not been adjusted or awaited from the RBI CAS Nagpur with oldest year.
  - c) As per Settlement Accounts Registers, amounts for which clearance memo have been adjusted by the Accounts Section but vouchers have not been booked by the Audit Sections/Sub-offices with oldest year.

- d) Whether the balances reflected in the Settlement Accounts Registers agree with the progressive balances reflect in the Annual Review of Balances.
- e) No of cases in which debit/credit advice including DAD Cell and CCA, MEA is to be raised by the Accounts Section to RBI CAS Nagpur up to 31-10-09 for adjustment/reversal of the wrong advice.
- f) Total difference between the figures in the Settlement Accounts Registers and the balances reflected in the Annual Review of Balances.
- g) Action initiated during the last one year to clearance/reconcile the amounts in case of (a) to (f) above
- h) Action taken for the clearance of outstanding amounts in terms of suggestions given in Para 3 (B) (b) (ii) of Annexure to HQrs Office letter No.A/I/12273/Accts/2007-08 dt 01-05-08.

**Minor Head 140-Miscellaneous Suspense**

This suspense is operated when receipts and payments cannot, in the absence of further information or order, be allotted to any head of account, and head to which transactions are likely to be adjusted are not known.

2. Prior to the year 2000-01, the suspense on account of 'Fictitious Service Heads (75/020/61)', Difference in Cash Balances brought forward/carry forward (28/020/61)', 'Fictitious RD&R Heads (29/020/61)' and 'Unbalanced Punching Medium (30/020/61)', were being booked to the same head (00/020/61). Thus old balances under code head 020/61 invariably include suspense on account of above categories and are to be identified and cleared accordingly.

3. It needs to be ensured that Suspense transferred under category 75-'Fictitious Service Heads' must be cleared within the same financial as it involves monitoring of budget. The suspense transferred under categories 29-'Fictitious RD&R Heads' and 30-'Unbalanced Punching Medium' should also be cleared within the same financial year.

4. Amongst the above four categories, suspense on account of 'Difference in Cash Balances brought forward/carry forward (28/020/61)' is generated due to incorrect bookings by the Controller Offices, which needs to be looked into. The correct procedure of booking has already been intimated to all Controller offices vide Para 3 (D) of Annexure to HQrs Office circular letter No A/I/12273/Accts/2007-08 dt 01-05-08. In view of the position explained in this circular the Controller Offices may review the existing procedure of the booking of the Cash Assignment Accounts in Military Farms and PCDA (Navy).

5. It is observed from the Annual Review of Balances for the year 2008-09 that huge balances are outstanding in the books of CDA Patna, CDA (Army) Meerut, PCDA (Navy) Mumbai, PCDA (NC) Jammu, and CDA (BR) New Delhi. These offices may undertake special drive to liquidate the huge balances.

6. The following information may please be forwarded in this regard :-

- a) Total amount outstanding under prefix categories '28', '29', '30' and '75' as on 31-03-09, but not cleared up to 31-10-09 with oldest year/month.
- b) Total amount outstanding under proper head of Miscellaneous Suspense (00/020/61) but not cleared up to 31-10-09 with oldest year/month.
- c) Total difference between the figures appearing in the Miscellaneous Suspense Registers and the balances reflected in the Annual Review of Balances.
- d) Action initiated to get the balances cleared and suspense cleared during the last one year.
- e) Action plan to review the procedure and clear the outstanding balances amounts in terms of suggestions given in Para 3 (D) (a) & (b) HQrs letter No.A/I/12273/Accts/2007-08 dt 01-05-08.

**Major Head : 8670, Cheques and Bills (020/81)**

It is observed from the Annual Review of Balances of the Controller Offices for the year 2008-09 that huge balances are outstanding in respect of most of the Controller Offices. The head can be cleared if the paid cheques or the certificate from the treasury in lieu are called for from the branches of the concerned RBI, PAD, SBI and Associate Banks. The procedure for calling for the certificate from the FPB/treasury branches has been suggested in Annexure 'G'. The Controller offices are requested to take necessary steps to call for the Debit Scrolls and certificate of payments. These Controller Offices are requested to take action to liquidate outstanding balances.

2. The outstanding balances in respect of PCDA (R&D) New Delhi, CDA (PD) Meerut and ZO (DPD), Chennai on 31-03-09 are adverse. Net balances in respect of PCDA, New Delhi on 31-03-09 are adverse but due to cheques issued in March 2009 for which paid cheques are awaited, the balances are ostensibly correct in the Annual Review of Balances. This is a serious issue which needs urgent attention.

3. When a cheque is drawn, the head 'Cheques and Bills (020/81)' is operated as Plus Receipts. Paid Cheques are received from the bank branches along with Debit Scrolls. The details of the scrolls are noted in the 'Scroll Register' and totaled and head is cleared as Minus Receipts by operating monthly PM. The paid cheques are linked with the Schedule-III. The details of the unlinked cheques are noted in a separated register and extracted to the concerned Focal Point Branch/treasury for obtaining payment certificate. On receipt of certificate the head is cleared.

4. The adverse balances suggest the possibilities that (i) paid cheques have been received which were not issued and have been adjusted (ii) the 'Cheques and Bills' head has not been compiled (iii) while preparing monthly PM, the total of the Debit Scrolls has not been correctly done (iv) there may be misclassification. The paid cheques of the other Controller offices, if erroneously adjusted would have been noticed at the time of linking of paid cheques with Schedule-III and accordingly adjusted. Minus Balances can be reconciled by reviewing the totals of the Main Scrolls, the amounts of scrolls compiled, the total of the Schedule III and the cheques cancelled during the year in terms of para 95

(viii) of Defence Account Code and taking into account cheques erroneously in respect of other CsDA erroneously compiled and noticed at the time of linking of paid cheques. The Controller Offices whose balances have adverse balances in their Annual Review of Balances are requested to initiate special drive to reconcile the balances within a period of three months.

**5.** The following information may please furnish in this regard:-

- a. The continuity of Main Scrolls and Debit Scrolls is maintained and that no Debit Scroll is awaited as on 31-10-09 from the concerned FPB from 01-04-2000 to 31-10-09.
- b. As per para 95 (viii) of Defence Account Code whether reconciliation of the sum total of paid cheques received, cheques cancelled and Schedule-III is carried out monthly.
- c. The outstanding balances in the Annual Review of Balances under the head agree with unlinked cheques/debit scrolls awaited.
- d. Action initiated during the last year for clearance.
- e. Action plan to clear the outstanding.

**Major Head: 8677-Remittances into Banks/treasuries (020/80)**

Duplicate copies of the MROs (DMRO) are received from the FPB/RBI Branches with credit scrolls. The DMROs are compiled as Minus Charge. The same are recorded treasury wise and treasury receipt wise in the Register of MROs. The DMROs are linked and treated as cleared by linking with Original Copy of the MRO (ORO), received from the Audit Sections duly adjusted.

2. Huge balances under the head are outstanding in respect of most of the Controllers. The balances of 020/80 are outstanding for want of adjustment of the OMRO by the Audit Sections. This suspense can be cleared by providing photo copies of the DMRO to the concerned Audit Section/Sub-Offices in terms of Para 94 (viii) of Defence Account Code.

3. The balances of 020/80 in respect of CDA Patna, CDA(O) Pune, PCoA(Fys) Kolkata, PCDA(NC) Jammu and CDA(BR), New Delhi are adverse on 31-03-09. This is serious accounting irregularity which suggests the possibilities that (i) the Audit Sections have adjusted some of the OMROs twice (ii) The Accounts Section has not compiled the DMROs (iii) There may be misclassification. Taking into accounts these possibilities, the adverse balances may please be reviewed and rectified within three months.

The following information may please furnish in this regard:-

- f. The continuity of Main Scrolls and Credit Scrolls is maintained and that no Credit Scroll is awaited as on 31-10-09 from the concerned FPB from 01-04-2000 to 31-03-09.
- g. Monthly reconciliation of OMROs/DMROs is carried out in terms of para 94 (vi) of the Defence Account Code.
- h. The outstanding balances in the Annual Review of Balances under the head agree with unlinked DMROs/Credit Scrolls awaited in the register of MRO.
- i. Action initiated during the last year for clearance.
- j. Action plan to clear the outstanding balances.

**Exchange Account Suspense (020/72)**

When a DIDS is erroneously originated in respect of item not pertaining to Defence Exchange Account which appears in the detailed list of the EDP Centre, and Section is asked to withdraw the amount, the original and the rectification DIDS are sent together to the responding CDA for responding both the schedules. These schedules are responded by operating Defence Exchange Account per contra adjustment to code head 00/020/72. Similarly, a prefix category '26' has been given to above head to operate suspense as 'Stop Gap Arrangements' This suspense is operated for keeping the Fund transfer balances of 'Other PAO (ORs)' under suspense until adjusted in the IRLAs of the PBOR.

A significant amount is outstanding in the books of CDA (Army), Meerut CDA Bangalore CDA (Funds) Meerut CDA, Chennai and CDA Secunderabad. The Controller are requested to review the balances.



**Letters of Credit (76/020/83)**

Five Controller Offices- PCDA New Delhi, PCDA (R&D) New Delhi, PCDA (Navy) Mumbai, PCoA (Fys) Kolkata and CDA (R&D) Hyderabad, are dealing with foreign transactions relating to Letters of Credit.

2. On receipt of debit advice from the PSBs/Private Sector Bank (dealing with such transactions), the foreign transaction is booked under 76/020/83 as Plus Receipts and Service Heads are operated as Plus Charge. The debit advice received from the RBI PAD with Debit Scrolls after reimbursing the amount to SBI is adjusted to clear Letters of Credit (76/020/83) as Minus Receipts and RB Deposits (021/00) as contra head. In this way, the outstanding amount under Plus Receipts indicate non-adjustment of Debit Scrolls by the Accounts Section whereas the amount outstanding under Minus Receipts indicate that the Audit Sections/Sub-Offices have not booked the relevant service so far.
3. Under the above procedure, the RBI PAD is timely reimbursing the amount to the SBI and sending Debit Scrolls to the Controller Offices, the balances at the close of the year should normally close as Minus Receipts.
4. The Controller offices are not showing complete information in their Annual Review of Balances in respect of this head, following information may also please forward:-
  - a. Total amount outstanding with oldest year for which debit advice received from RBI PAD branch/RBI CAS, Nagpur have been compiled but the corresponding debit advice from SBI/PSBs/Private Sector Banks (where dealing with these Banks), which involves compilation of Service Heads, have not been compiled by the Audit Sections/Sub-offices up to 31-10-09.
  - b. Total amount for which debit advice received from SBI/PSBs/Private Sector Banks (where dealing with these Banks) have been compiled by the Audit Sections/Sub-offices up to 31-10-09 but corresponding advice from the RBI PAD/RBI CAS is awaited.

- c. Total amount of discrepancy (76/020/83) lying between the figures of advice received from the RBI PAD and RBI CAS Nagpur.
- g. Action initiated in cases of (a) to (c) during the last one year to clear the outstanding suspense.
- h. Action plan to clear the outstanding amount.

**(V) RB Suspense English (Code Head 020/84).**

A sum of Rs -92.40 CR and -668.43 DR lakh is outstanding in the books of and PCDA New Delhi which suggest that the English Accounts have been booked by the concerned Audit Section, but advice from the RBI CAS appears not to have been adjusted or adjusted to some other head (perhaps 74/020/82 or 00/020/82) by the Accounts Section. It is further seen that a sum of Rs 101.03 DR is outstanding in the books of CDA (Army), Meerut. Prior to transfer of work of English account, CDA (Army) was dealing with the work. The balances in the books of CDA (Army) appear to be outstanding since then. As intimated by the CDA (Army), Meerut, the old records are not available. PCDA New Delhi may examine whether the balances of the CDA(Army) may be accepted by them on proforma basis. This will have the effect of clearance of outstanding balances in the books of both Controller Offices.

**2. The following information may please be furnished in this regard:-**

- a) As on 31-03-09, total amounts for which advice has since been received from RBI CAS, Nagpur but vouchers are awaited with oldest year/month.
- b) As per Settlement Accounts Registers, amounts for which vouchers have been adjusted by the Audit Section, but advice is from RBI CAS Nagpur with oldest year.
- c) Whether the balances reflected in the Settlement Accounts Registers agree with the progressive balances reflect in the Annual Review of Balances.
- d) Action initiated during the last one year to clear the outstanding amount.
- e) Action plan to clear the outstanding balances.

**Annexure 'A'**

**Amount in lakhs**

**Major Head 8659, Minor Head 101-PAO Suspense (Code Heads 020/01 to 020/50)**

Sl No	Name of the PCDA/CDA	2005-2006		2006-2007		2007-2008		2008-2009	
		CR	DR	CR	DR	CR	DR	CR	DR
1	CDA Patna	-1.41	2930.41	0.00	2959.95	0.00	2976.75	0.00	3016.86
2	PrCDA(P)Allahabad	2062.21	53.66	341.02	153.62	341.02	174.95	341.02	225.27
3	CDA(O)Pune	0.00	796.81	0.00	667.14	0.00	683.06	0.00	1109.75
4	CDA (A)Meerut	-0.29	636.29	-0.29	622.27	0.05	704.92	0.05	1251.28
5	PrCDA(SC)Pune	2.55	1121.95	79.13	669.93	-7.36	708.56	18.93	2091.35
6	CDA Bangalore	-3.77	1099.79	-18.67	835.80	0.43	503.36	-2.71	1672.68
7	PrCDA(WC)Chandigarh	3.54	252.93	2.68	569.27	2.68	667.38	2.68	677.26
8	PrCoA(Fys)Kolkata	-116.73	1815.09	-108.01	1682.99	-115.30	271.30	-115.61	286.36
9	PrCDA(AF)Dehradun	0.00	2.43	0.00	2.80	0.00	1.34	0.00	0.00
10	PrCDA(Navy)Mumbai	4.66	396.13	1.15	456.98	-0.04	704.51	8.12	1218.66
11	CDA(F)Meerut	0.00	0.82	0.00	0.77	0.00	0.77	0.00	0.76
12	PrCDA(NC)Jammu	0.16	180.23	0.16	155.81	0.16	170.96	5.01	149.24
13	CDA(CSD)Mumbai	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	PrCDA New Delhi	-1071.55	47.48	-1106.72	172.24	31.37	3.93	11.37	558.97
15	CDA Chennai	0.00	399.20	0.00	231.66	0.00	451.03	0.00	599.71
16	PrCDA(R&D)New Delhi	0.00	69.80	0.00	69.80	0.00	0.00	0.00	3.66
17	CDA(PD)Meerut	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	CDA Guwahati	0.00	2015.21	0.00	1258.26	0.00	883.11	0.00	553.91
19	PrCDA(CC)Lucknow	6.40	267.99	0.00	126.96	0.00	-299.17	-0.24	43.11
20	CDA(BR)Delhi Cantt.	0.00	318.81	0.01	0.00	0.01	0.21	0.00	0.00
21	CDA(R&D)Bangalore	0.00	0.00	0.63	0.00	8.03	3.00	0.00	0.00
22	CDA Secunderabad	10.59	552.52	4.83	291.01	0.19	285.59	10.31	344.41
23	CDA Jabalpur	417.56	1335.72	308.90	1651.73	1101.36	1806.98	0.00	1743.07
24	CDA(AF)New Delhi	0.00	438.09	0.00	602.56	0.00	735.71	0.00	1551.79
25	CDA (R&D)Hyderabad	0.00	0.00	0.00	0.00	0.00	0.00	0.09	0.00
26	CGDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	CDA (IDS)New Delhi	0.00	0.33	0.00	1.29	0.00	2.19	0.00	2.37
28	PCDA (SWC)Jaipur	0.64	0.55	0.47	0.71	1.07	0.81	2.16	1.10
29	ZO PD Chennai	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>1314.57</b>	<b>14732.25</b>	<b>-494.71</b>	<b>13183.55</b>	<b>1363.69</b>	<b>11441.27</b>	<b>281.18</b>	<b>17101.57</b>

**Annexure 'B'**

**Amount in lakhs**

**Major Head 8659, Minor Head 102-AG Suspense (Code Heads 019/01 to 019/29)**

SI No	Name of the PCDA/CDA	2005-2006		2006-2007		2007-2008		2008-2009	
		CR	DR	CR	DR	CR	DR	CR	DR
1	CDA Patna	460.59	2194.76	0.00	70.37	0.00	1644.90	0.00	1652.74
2	PrCDA(P)Allahabad	0.33	-4360.69	0.35	-5358.32	0.00	-4919.48	5490.70	10433.09
3	CDA(O)Pune	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	CDA (A)Meerut	0.00	209.98	0.00	190.66	49.83	222.80	41.96	222.80
5	PrCDA(SC)Pune	0.47	269.68	17.28	269.64	18.95	141.26	0.07	141.38
6	CDA Bangalore	0.00	2.12	0.00	-16.79	-20.42	-16.89	0.00	10.22
7	PrCDA(WC)Chandigarh	0.58	3.62	0.58	3.62	0.58	3.62	5.80	3.64
8	PrCoA(Fys)Kolkata	-32.13	-10.95	-32.13	-10.95	-32.12	-10.95	-32.10	-15.84
9	PrCDA(AF)Dehradun	0.00	799.50	0.00	799.50	0.00	799.50	0.00	0.80
10	PrCDA(Navy)Mumbai	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	CDA(F)Meerut	96.50	0.03	9650.01	0.03	9650.01	0.03	96.50	0.03
12	PrCDA(NC)Jammu	0.13	30.08	0.13	200.44	0.00	173.43	0.00	73.92
13	CDA(CSD)Mumbai	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	PrCDA New Delhi	0.51	3.64	0.40	6.37	0.06	6.38	0.09	6.38
15	CDA Chennai	0.00	0.25	0.00	0.25	0.00	0.25	0.00	0.90
16	PrCDA(R&D)New Delhi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	CDA(PD)Meerut	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	CDA Guwahati	0.00	11.70	0.00	0.03	0.00	0.00	0.00	0.00
19	PrCDA(CC)Lucknow	3.94	-3.53	0.00	0.10	0.00	0.00	0.00	0.00
20	CDA(BR)Delhi Cantt.	0.00	33.52	0.00	33.79	0.00	20.84	260.11	2.79
21	CDA(R&D)Bangalore	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	CDA Secunderabad	0.00	39.98	0.00	21.94	42.06	23.95	0.00	-36.76
23	CDA Jabalpur	19.31	13.02	19.32	19.18	213.17	0.11	213.11	155.97
24	CDA(AF)New Delhi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	CDA (R&D)Hyderabad	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	CGDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	CDA (IDS)New Delhi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	PCDA (SWC)Jaipur	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	ZO PD Chennai	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>550.25</b>	<b>-763.32</b>	<b>9655.95</b>	<b>-3770.14</b>	<b>9922.12</b>	<b>-1910.27</b>	<b>6076.24</b>	<b>12652.06</b>

## Annexure 'C'

Amount in lakhs

Major Head 8659, Minor Head 108-PSB Suspense (Code Head 020/76)									
Sl No	Name of the PCDA/CDA	2005-2006		2006-2007		2007-2008		2008-2009	
		CR	DR	CR	DR	CR	DR	CR	DR
1	CDA Patna	216.47	175.21	216.47	175.21	216.47	175.21	216.46	175.21
2	PrCDA(P)Allahabad	22749.35	0.00	0.00	34540.67	0.00	52030.75	0.00	159968.49
3	CDA(O)Pune	19.55	0.00	372.92	0.00	0.00	0.42	0.00	13940.87
4	CDA (A)Meerut	9.38	37.00	9.38	37.00	0.00	27.63	6.13	0.00
5	PrCDA(SC)Pune	-5.70	1524.17	574.31	3140.76	0.00	1417.25	419.26	-296.74
6	CDA Bangalore	-1.76	-6.29	-1.84	-6.33	-159.21	-6.40	-191.01	1086.56
7	PrCDA(WC)Chandigarh	-56.92	0.00	-56.92	0.00	-56.92	0.00	-65.73	-28510.75
8	PrCoA(Fys)Kolkata	60.03	203.78	61.30	201.72	5509.07	2242.67	288.93	509.05
9	PrCDA(AF)Dehradun	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	PrCDA(Navy)Mumbai	0.00	0.00	0.00	0.00	0.00	0.00	-28.49	-5403.35
11	CDA(F)Meerut	9.44	-335.25	0.00	0.00	0.00	0.00	708.66	491.55
12	PrCDA(NC)Jammu	406.06	44.04	406.06	44.04	406.06	44.04	3299.33	0.00
13	CDA(CSD)Mumbai	-67.00	0.00	-67.88	0.00	-67.83	0.00	-92.71	0.00
14	PrCDA New Delhi	811.10	236.14	806.07	235.51	804.55	13.98	863.68	1180.04
15	CDA Chennai	0.00	119.49	10131.49	1646.30	6023.78	1394.35	2164.13	2214.42
16	PrCDA(R&D)New Delhi	0.00	1755.47	0.00	1755.46	0.00	1859.01	0.00	4150.46
17	CDA(PD)Meerut	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	CDA Guwahati	22.97	5.69	23.53	53.57	18.32	48.13	148.78	1314.30
19	PrCDA(CC)Lucknow	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	CDA(BR)Delhi Cantt.	0.00	2.79	0.00	2.79	0.00	2.79	260.11	2.79
21	CDA(R&D)Bangalore	0.00	0.00	0.00	0.00	0.00	0.00	-6016.38	-305.41
22	CDA Secunderabad	0.00	0.00	0.00	0.00	0.00	0.00	280.51	828.76
23	CDA Jabalpur	0.00	0.00	0.00	15.25	0.00	0.00	87.83	0.00
24	CDA(AF)New Delhi	0.00	0.00	0.00	0.00	0.00	0.00	-518.56	0.00
25	CDA (R&D)Hyderabad	1464.97	8.65	-2.88	-14.66	0.00	47.83	144.14	0.00
26	CGDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	CDA (IDS)New Delhi	0.00	0.00	0.00	0.00	0.00	0.00	301.48	20.10
28	PCDA (SWC)Jaipur	0.00	0.00	0.00	0.00	0.00	0.00	-9.82	30.49
29	ZO PD Chennai	0.00	0.00	464.37	1189.53	624.55	1190.24	531.60	827.80
	<b>Total</b>	<b>25638.30</b>	<b>3770.90</b>	<b>12936.36</b>	<b>43016.84</b>	<b>13318.85</b>	<b>60487.89</b>	<b>2798.33</b>	<b>152224.64</b>

**Annexure 'D'**

**Amount in lakhs**

**Major Head 8659, Minor Head 109-RB Suspense {Code Heads (020/82),(020/83), (020/84) (031/01, 032/01, 033/01 and 034/01)}**

Sl No	Name of the PCDA/CDA	2005-2006		2006-2007		2007-2008		2008-2009	
		CR	DR	CR	DR	CR	DR	CR	DR
1	CDA Patna	3167.81	-96.93	3754.83	604.17	4309.40	1661.81	4356.92	1588.37
2	PrCDA(P)Allahabad	-0.31	63454.48	-0.32	68492.45	-0.32	183786.56	28397.77	359950.46
3	CDA(O)Pune	0.00	753.22	0.00	932.89	0.00	1285.77	0.00	1017.00
4	CDA (A)Meerut	-1352.31	10016.99	-1320.90	9543.79	409.83	10571.25	0.00	10824.67
5	PrCDA(SC)Pune	541.96	-1687.90	2817.13	4062.96	487.27	878.15	487.42	945.19
6	CDA Bangalore	8285.74	11647.48	3701.87	9892.02	3694.83	10301.56	3700.52	9499.74
7	PrCDA(WC)Chandigarh	-1402.17	-838.81	5894.22	10239.41	7489.66	12509.94	-1402.21	846.74
8	PrCoA(Fys)Kolkata	3503.83	77471.99	5894.22	101952.29	7489.58	124608.49	9751.96	168563.71
9	PrCDA(AF)Dehradun	112.34	995.90	307.89	836.65	277.89	702.45	288.78	53413.99
10	PrCDA(Navy)Mumbai	-2065.39	1555.48	-3315.56	2054.21	-1758.36	1673.00	-2974.03	1358.05
11	CDA(F)Meerut	7683.48	779.36	-1532.96	345.60	1177.71	809.06	0.00	2378.35
12	PrCDA(NC)Jammu	-6312.53	-10727.75	-6741.88	-11325.52	-1635.35	-10706.36	9653.40	5117.32
13	CDA(CSD)Mumbai	116.60	0.00	116.60	0.00	116.60	0.00	116.61	0.00
14	PrCDA New Delhi	36502.02	52234.15	60994.14	77914.66	67269.99	40999.60	107958.11	66836.48
15	CDA Chennai	52.28	11622.42	1296.51	9110.41	3690.01	8978.30	179.99	7526.04
16	PrCDA(R&D)New Delhi	0.00	8840.51	0.00	8236.88	0.00	8218.30	0.00	7347.01
17	CDA(PD)Meerut	377.11	-1051.74	462.90	-1561.44	1479.70	0.00	572.04	-304.91
18	CDA Guwahati	244.32	88.11	244.32	53.57	244.40	37.43	244.39	97.58
19	PrCDA(CC)Lucknow	1355.33	11070.47	-573.35	12639.18	-688.35	3592.80	866.87	4333.39
20	CDA(BR)Delhi Cantt.	1548.88	2548.83	3781.38	3316.74	1515.87	4654.33	1515.97	15648.22
21	CDA(R&D)Bangalore	323.16	127.61	1567.48	33.77	-39.79	385.93	-3325.20	0.00
22	CDA Secunderabad	0.00	46.18	173.81	4996.95	0.00	304.88	29.32	90.87
23	CDA Jabalpur	0.00	84.49	0.01	0.03	0.00	1.11	0.00	0.80
24	CDA(AF)New Delhi	0.00	-2.72	-256.19	0.00	-255.84	0.00	751.34	0.00
25	CDA (R&D)Hyderabad	285.65	0.00	-2.74	0.00	0.00	0.00	1144.79	18.51
26	CGDA	3.87	176.78	-1.59	-6.55	0.35	0.00	3.70	386.06
27	CDA (IDS)New Delhi	870.16	0.00	2804.71	976.49	198.21	707.96	198.21	602.72
28	PCDA (SWC)Jaipur	1555.84	-141.42	5.39	838.13	0.00	1705.31	0.00	2904.10
29	ZO PD Chennai	0.00	0.00	51.26	91.38	51.26	102.65	56.88	56.15
	<b>Total</b>		<b>238967.20</b>	<b>80123.16</b>	<b>314271.12</b>	<b>95524.57</b>	<b>407770.26</b>	<b>162573.55</b>	<b>721046.61</b>

## Annexure 'E'

Amount in lakhs

Major Head 8659, Minor Head 140-Misc Suspense {Code Heads (00/020/61)(Cat 28,29,30 and 75 under 020/61), (020/65),(20/72), (20/87),020/89)  
etc,

SI No	Name of the PCDA/CDA	2005-2006		2006-2007		2007-2008		2008-2009	
		CR	DR	CR	DR	CR	DR	CR	DR
1	CDA Patna	-34.98	278.33	-333.49	301.53	-438.55	301.71	-530.01	334.47
2	PrCDA(P)Allahabad	18.63	1.23	1.14	6.68	2.31	1.23	4.64	14.57
3	CDA(O)Pune	0.00	6.25	0.00	2.48	0.00	0.00	0.03	0.00
4	CDA (A)Meerut	-583.89	997.35	-578.33	1001.87	0.00	1623.52	0.00	1361.60
5	PrCDA(SC)Pune	17882.24	14409.87	22389.56	18474.11	27140.15	24298.06	6.23	0.00
6	CDA Bangalore	1993.60	2352.53	2203.44	2387.02	1784.60	2333.40	-236.35	2355.89
7	PrCDA(WC)Chandigarh	4.04	225.84	1.06	429.16	-5.21	295.70	-16.54	299.38
8	PrCoA(Fys)Kolkata	98.26	160.01	28.61	78.27	3.13	50.64	5.96	70.14
9	PrCDA(AF)Dehradun	0.00	3.01	0.00	0.31	0.00	0.31	0.00	3.01
10	PrCDA(Navy)Mumbai	-765.17	10939.46	-1803.53	18363.90	-1672.86	37.42	-1473.49	38.33
11	CDA(F)Meerut	8.45	33.95	8.45	32.70	8.53	32.71	9.90	35.48
12	PrCDA(NC)Jammu	302.70	-4268.98	-356.86	-4673.86	-506.08	-4739.80	-507.78	76.05
13	CDA(CSD)Mumbai	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	PrCDA New Delhi	15.93	390.04	15.93	1329.90	15.92	-88.60	17.89	-87.90
15	CDA Chennai	4653.74	0.25	4602.56	75.67	4075.86	75.67	5052.93	0.00
16	PrCDA(R&D)New Delhi	35.87	0.00	76.05	0.07	195.18	0.00	149.30	0.00
17	CDA(PD)Meerut	14.15	14.78	14.15	14.78	-0.64	0.00	-0.64	0.47
18	CDA Guwahati	0.07	3.51	10.32	0.01	11.23	0.01	188.05	-0.80
19	PrCDA(CC)Lucknow	88.95	182.72	-4.16	0.08	-4.61	0.08	4.55	0.00
20	CDA(BR)Delhi Cantt.	-895.64	-2417.58	-893.02	3366.74	-895.65	3654.77	-332.36	0.00
21	CDA(R&D)Bangalore	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	CDA Secunderabad	1118.52	2.51	4684.81	0.11	2984.98	0.08	4351.45	0.00
23	CDA Jabalpur	3.33	593.10	18.71	1924.72	23.22	2874.09	3.34	75.73
24	CDA(AF)New Delhi	11.33	2158.10	0.00	3035.76	0.09	2486.56	0.00	0.05
25	CDA (R&D)Hyderabad	1750.62	8.75	620.73	-1.47	0.00	0.00	0.20	0.00
26	CGDA	0.00	0.00	0.00	0.00	0.00	0.00		
27	CDA (IDS)New Delhi	4.10	21.66	3.58	21.63	10.95	21.62	6.86	21.62
28	PCDA (SWC)Jaipur	0.00	0.00	0.00	0.00	0.00	32.84	0.00	0.00
29	ZO PD Chennai	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>25724.89</b>	<b>26096.69</b>	<b>30709.70</b>	<b>46172.16</b>	<b>32732.55</b>	<b>33292.02</b>	<b>6704.16</b>	<b>4598.09</b>