



**OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS,
ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010
Tel: 011-25665548.25665583/84,25665738/37, Fax: 011-25674786, 25674819**

No. A-III/ 12157/ECS

Dt. 15/ 06/2017

(Through CGDA Website)

To,
All PCsDA/CsDA

Sub: Accounting treatment of "Failure after success" transaction in DBT payments.

Ref: - MoD (Fin), DAD Coord ID Note No 10(3)/C/2017(TK-II) Dated 04.05.2017.

A copy of Office Memorandum No 10(5)/DBT/TA/Part-5/2016-17/310 dated 30.03.2017 of Controller General of Accounts, Department of Expenditure, Ministry of Finance on the above subject is forwarded herewith for your information and necessary action.


ACGDA (A&B)

Copy to:

EDP Section : for uploading the same in the cgda website.
Local


ACGDA (A&B)

No. 10(5)/DBT/TA/Part-5/2016-17/310
Ministry of Finance
Department of Expenditure
Controller General of Accounts
Mahalekha Niyantrak Bhawan, E - Block,
GPO Complex, INA, New Delhi-110023

Date: 30/03/2017

Le Circulate
13/4

Office Memorandum

DFA (GS) Subject: Accounting treatment of "failure after success" transactions in DBT payments

A reference is invited to this office O.M. No. 10(5)/DBT/TA/2012/297 dated 27/05/2013 regarding procedure for DBT payments directly to beneficiaries accounts from Central Ministries/ Departments.

2. In Annexure-D of the above referred O.M., it was stated that banks will scroll only successful transactions for reporting and settlement with RBI. However, it has been reported by PFMS that a large number of unsuccessful payments have been scrolled by the banks. As a result of this, a huge amount is lying un-accounted for in the PAOs. While the circumstances under which the unsuccessful transactions have been scrolled by the banks in violation of CGA's instructions are under examination, the following procedure may be adopted by the Banks / PAOs for accounting of the un-credited items of DBT payments reported by the banks through the scrolls:-

- The un-credited items of DBT payment will be credited by the e-FPB of the accredited banks into the Government Account of the concerned PAO without any challan and these will be clearly indicated in the scroll to be sent to the PAO.
- The PAO will account for these credits under the head "MH 8658-Suspense Accounts-102-Suspense Accounts (Civil)- Un-credited items under e-payments" by debit to "MH 8658- Suspense Accounts-108 PSB Suspense or Other Nominated Bank Suspense".
- The details of such un-credited items will be entered in the Register of Electronic Advices. The PAO will initiate action for settlement of such items in consultation with the concerned DDO.
- If the item is reprocessed for payment, the payment advice will be issued to bank by minus credit to the suspense head and credit to "MH 8670-Cheques and Bills- PAO Electronic Advice". If it is cancelled permanently, the amount will be minus credited to the suspense head and minus debit to the functional head to which it

209/Fin(GS-II)/17
18/4/17
35/PAO(FIN)/17
13/4/17

16
3/17
AN

18 circulate
of the
13/4

AAA(GS-II)

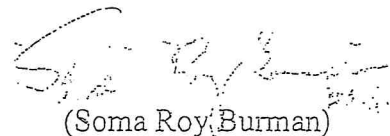
470/OA(GS)/17
17/4/17

54/AAA(GS-II)/17
18/4/17

NW
17/4/17
Lo(GS II)

was initially debited in the same financial year or deduct recoveries of overpayment, if financial year is closed.

This issues with the approval of the Controller General of Accounts.



(Soma Roy (Burman))

Joint Controller General of Accounts

To

1. All Secretaries of Central Ministries/ Departments
2. Secretary, Deity
3. JS (DBT)
4. Jt. CGA (PFMS)
5. Jt. CGA (ITD)
6. All Pr. CCAs/ CCAs/ CAs with independent charges
7. CMDs of all Banks
8. DG, NPCI

Copy for information to:-

- (i) Finance Secretary
- (ii) PS to CGA
- (iii) PS to Addl. CGA (AL)