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Dated 10/01/2018.

To

PCsDA/CsDA

Sub : **Quarterly Report on Suspense Heads for the Quarter ending September 2017 under Major Head 8659, Major Head 8670 and Major head 8677.**

Ref: **This HQrs circular No. 127 of 12/2015 dated 14.12.2015.**

On scrutiny of quarterly report on Suspense Heads for the quarter ending September, 2017 received from controller offices vis-i-vis Annual Review of Balances for the financial year 2016-17 and RD&R compilation for the month of September 2017, following discrepancies/shortcomings have been observed refer Annexure-A (Major Head 8659), Annexure-B (Major Head 8670) and Annexure-C (Major Head 8677).

(i) In most of the cases, opening balances shown in the Part-IA of the quarterly report, do not tally with the closing balances shown in the Annual Review of Balances as on 31st March of previous financial year.

(ii) Amount shown as progressive clearance achieved during the quarter in the clearance column of the Part-IA of the report, do not match with the figures shown as clearance under category '77' in the RD&R compilation for the month of September, 2017.

(iii) In some of the cases, sign of (+) or (-) have not been indicated with the amounts shown as progressive clearance in the clearance column of the report, which creates a state of confusion whether amounts shown in clearance columns have actually been cleared or not.

2. Considering the above facts, it is pertinent to mention here that a true picture on suspense balances under Major Head 8659, Major Head 8670 and Major Head 8677 at the end of quarter september,2017 could not be ascertained from the quarterly report submitted by controller concerned.

3. Further, following corrective/ remedial measures have been advised before finalization of the quarterly report on suspense heads for quarter ending in December,2017.

(i) Opening balances shown in the Part-IA of the quarterly report, must be tallied with the closing balances shown in the Annual Review of Balances as on 31st March of previous financial year.

(ii) Amount shown as progressive clearance achieved during the quarter in the clearance column of the Part-IA of the report, must be verified with the figures as shown under category '77' in the RD&R compilation for the last month of the quarter.

(iii) Sign of (+) or (-) must be indicated with the amounts shown in the opening balances, clearance achieved during the quarter and closing balances in both Receipt or Charge side.

(iv) The amounts shown in the closing balances should be arithmetically correct from the accounting point of view.

(v) Amounts shown as progressive clearance achieved during the quarter should not be mixed with the current year's compilation or clearance of suspense accounts which are to be reflected in Part-1B of the report.

(vi) Major Head wise total should also be shown in the quarterly report.

4. In view of the above, it is enjoined upon all that the quarterly report on suspense heads for quarter ending December, 2017 may be prepared taking into consideration the above mentioned facts.



Jt. CGDA (A&B)

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SAO(A/Cs)

Annexure-A

Quarterly Report for the quarter ending 09/2017 for the Suspense Head-8659(Suspense Accounts (Defence) (Part-1A)

Amount in Lakh

Sl. No.	PCsDA/CsDA	Opening Balance as per AROB 2016-17		Opening balnce as intimated by PCDA/CDA offices		Clearance of previous year suspense as per RD &R compilation under '77' category		Clearance achieved till the end of Quarter as reported by PCDA/CDA offices		Closing balcne as per AROB and RD&R Compilation		Closing balcne as intimated by PCDA /CDA offices	
		RT	CH	RT	CH	RT	CH	RT	CH	RT	CH	RT	CH
1	CDA Patna	1993	9687	1993	9687	-12	-64	348	263	1981	9623	1646	9424
2	PCDA(P) Allahabad	3661	1748428	3661	1748428	0	0	0	137296	3661	1748428	3661	364212
3	PCDA(O) Pune	0	2868	52	6044	-48	-2747	81	4312	-48	121	7	7245
4	CDA(A) Meerut	455	16329	116	15222	-20	-500	13	508	435	15829	104	14714
5	PCDA(SC) PUNE	14670	21480	56	7846	-50	-1027	-51	-1038	14620	20453	5	6808
6	PCDA Bangalore	2041	9759	2047	9762	0	-2060	0	2182	2041	7699	2047	7581
7	PCDA(WC) Chandigarh	166	2477	166	3700	-16	-494	107	513	150	1983	60	3187
8	Pr. COA(Fys) Kolkata	212	92034	218	92027	-126	-56186	126	56186	86	35848	92	35841
9	PCDA(AF) Dehradun	155	1274	155	1274	-1	-137	1	211	154	1137	154	1063
10	PCDA(NAVY) Mumbai	-7961	6412	-7928	6412	-316	-881	-316	-881	-8277	5531	-8245	5531
11	CDA(Funds) Meerut	-248	830	-1466	835	0	0	0	0	-248	830	-1466	835
12	PCDA(NC) Jammu	-1380	-1965	-1380	-2096	-6	-752	-6	-622	-1386	-2717	-1386	-2718
13	PCDA New Delhi	-8693	121205	-8432	224933	-1	-66	0	77	-8694	121139	-8432	224856
14	CDA, Chennai	314	764	317	764	-3	-556	32	720	311	208	121	208
15	PCDA(R & D) New Delhi	153	12990	-8727	0	0	0	516	0	153	12990	-8211	0
16	CDA(PD) Meerut	0	-1448	49	-943	0	0	1	0	0	-1448	51	-943
17	CDA Guwahati	23	907	23	1465	-31	-1208	22	1208	-8	-301	1	257
18	PCDA(CC) Lucknow	-147	2712	-103	2757	-41	0	-41	-55	-188	2712	-143	2702
19	PCDA(BR) Delhi Cantt	-15080	132150	-14245	-2718	1820	-1011	1225	-1112	-13260	131139	-13020	-1232
20	CDA(R&D) Bangalore	-275	-43	-275	-43	0	0	-276	43	-275	-43	0	0
21	CDA Secunrabad	1350	4411	528	4415	-419	-1852	420	2453	931	2559	108	1963
22	CDA Jaballpur	42	5164	40	5164	1	0	2	4231	43	5164	4	970
23	CDA(AF) New Delhi	86	434	62	213	0	-592	0	346	86	-158	62	-133
24	CDA(R&D) Hyderabad	-21813	0	-21813	0	0	0	18894	0	-21813	0	-2920	0
25	CDA(IDS) New Delhi	627	1029	337	1116	0	0	160	3	627	1029	177	1113
26	PCDA(SWC) Jaipur	10	3462	10	3576	0	-46	0	74	10	3416	10	3502
27	ZO(DPD) Chennai	0	0	0	0	0	0	0	0	0	0	0	0
28	CGDA New Delhi	0	2	0	2	0	0	0	0	0	2	0	2
29	CDA(CSD)	32	68	32	68	0	0	0	0	32	68	32	68
30	MOD(Civil) DAD	21	1716	0	1692	0	0	0	0	21	1716	0	1692
	Total	-29586	2195136	-54507	2141602	732.84	-70177.3	21258	206918	-28853.2	2124959	-35481	688748

Annexure-B

Quarterly Report for the quarter ending 09/2017 for the Suspense Head-8670(Cheque and Bills)(Part-1A)

Sl. No.	PCsDA/CsDA	Opening Balance as per AROB 2016-17		Opening balance as intimated by PCDA/CDA offices		Clearance of previous year suspense as per RD & R compilation under '77' category		Clearance achieved till the end of Quarter as reported by PCDA/CDA offices		Closing balcne as per AROB and RD&R Compilation		Closing balcne as intimated by PCDA /CDA offices	
Sl. No.	PCsDA/CsDA	RT	CH	RT	CH	RT	CH	RT	CH	RT	CH	RT	CH
1	CDA Patna	-16059	0	-16059	0	-12005	0	-12005	0	-28064	0	-28065	0
	PCDA(P) Allahabad	994	0	994	0	0	0	0	0	994	0	28	0
3	PCDA(O) Pune	0	0	45489	0	0	0	-202237	0	0	0	49799	0
4	CDA(A) Meerut	-12564	0	60202	0	6	0	43729	0	-12558	0	16473	0
5	PCDA(SC) PUNE	11035	0	11035	0	-4343	0	-4343	0	6692	0	6692	0
6	PCDA Banglore	-8091	0	-8091	0	1	0	0	0	-8090	0	-8091	0
7	PCDA(WC) Chandigarh	127	5921	-5921	0	-13449	0	13449	0	-13322	5921	-19370	0
8	Pr. COA(Fys) Kolkata	-9173	0	-9173	0	-291	0	291	0	-9464	0	-9464	0
9	PCDA(AF) Dehradun	576	-3	576	0	1	0	1	0	577	0	575	0
10	PCDA(NAVY) Mumbai	-12784	0	-12784	0	-9219	0	-9219	0	-22003	0	-22004	0
11	CDA(Funds) Meerut	1427	0	1427	0	-32	0	32	0	1395	0	1395	0
12	PCDA(NC) Jammu	12511	0	12511	0	-622	0	0	0	11889	0	12511	0
13	PCDA New Delhi	-38292	-116	-35921	0	-15725	0	15317	0	-54017	-116	-20604	0
14	CDA, Chennai	5370	0	5368	0	-3932	0	3932	0	1438	0	1435	0
15	PCDA(R & D) New Delhi	-6674	0	-6668	0	0	0	-148	0	-6674	0	-6817	0
16	CDA(PD) Meerut		7378	-5621	0	0	0	-1757	0	0	7378	-17378	0
17	CDA Guwahati	16534	0	16542	0	-14328	0	14328	0	2206	0	2214	0
18	PCDA(CC) Lucknow	0	1028268	4066	0	-85	0	-85	0	-85	1028268	3981	0
19	PCDA(BR) Delhi Cantt	19762	-1	61050	0	-1825	0	23101	0	17937	-1	84151	0
20	CDA(R&D) Banglore	-2053	0	-2053	0	1553	0	1573	0	-500	0	-480	0
21	CDA Secunrabad	5899	979	6113	0	-4942	0	4942	0	957	979	1171	0
22	CDA Jabalpur	3827	-29473	-25647	0	-1688	0	29196	0	2139	-29473	3549	0
23	CDA(AF) New Delhi	-1523	0	-1523	0	0	0	0	0	-1523	0	-1523	0
24	CDA(R&D) Hyderabad	133	-21	133	-21	-339	0	-113	21	-206	-21	11	0
25	CDA(IDS) New Delhi	683	0	1138	0	0	0	0	0	683	0	1138	0
26	PCDA(SWC) Jaipur	13809	0	13795	0	-6048	0	6048	0	7761	0	7747	0
27	ZO(DPD) Chennai	-4	0	-4	0	0	0	0	0	-4	0	-4	0
28	CGDA New Delhi	27	0	27	0	0	0	0	0	27	0	27	0
29	CDA(CSD)	8	0	8	0	0	0	0	0	8	0	8	0
30	MOD(Civil) DAD	1180	0	1180	0	0	0	0	0	1180	0	1180	0
	Total	-13315	1012932	112189	-21	-87312	0	-73968	21	-100627	1012935	60285	0

Annexure-C

Quarterly Report for the quarter ending 09/2017 for the Suspense Head-8677(Remittances into Bank/Treasuries) (Part-1A)

Sl. No.	PCsDA/CsDA	Opening Balance as per AROB 2016-17		Opening balance as intimated by PCDA/CDA offices		Clearance of previous year suspense as per RD & R compilation under '77' category		Clearance achieved till the end of Quarter as reported by PCDA/CDA offices		Closing balance as per AROB and RD&R Compilation		Closing balance as intimated by PCDA /CDA offices	
		RT	CH	RT	CH	RT	CH	RT	CH	RT	CH	RT	CH
1	CDA Patna	0	-8059	0	-8059	0	13	0	18	-8046	0	-8041	
2	PCDA(P) Allahabad	228	31	228	31	0	0	0	0	228	31	64	31
3	PCDA(O) Pune	0	-288	0	-349	0	101	0	3025	0	-187	0	-355
4	CDA(A) Meerut	0	-11680	0	-9755	0	79	0	60	0	-11601	0	-9695
5	PCDA(SC) PUNE	0	-10715	0	-10715	0	1746	0	1746	0	-8969	0	-8969
6	PCDA Bangalore	0	-2322	0	-2322	0	49	0	0	0	-2273	0	-2322
7	PCDA(WC) Chandigarh	0	-17036	0	17036	0	5677	0	5677	0	-11359	0	11359
8	Pr. COA(Fys) Kolkata	0	-992	0	-992	0	282	0	-282	0	-710	0	-710
9	PCDA(AF) Dehradun	0	-4381	0	-4381	0	1155	0	1155	0	-3226	0	-3226
10	PCDA(NAVY) Mumbai	0	-27331	0	-27331	0	11336	0	11336	0	-15995	0	-15995
11	CDA(Funds) Meerut	0	-487	0	-487	0	19	0	19	0	-468	0	-469
12	PCDA(NC) Jammu	0	-2385	0	-2385	0	51	0	43	0	-2334	0	-2342
13	PCDA New Delhi	0	-11612	0	-11612	0	434	0	434	0	-11178	0	-11178
14	CDA, Chennai	0	-406	0	-406	0	295	0	295	0	-111	0	-111
15	PCDA(R & D) New Delhi	0	-5507	0	-5507	0	198	0	-321	0	-5309	0	-5828
16	CDA(PD) Meerut	0	-441	0	34	0	12	0	-107	0	-429	0	-441
17	CDA Guwahati	0	-1515	0	-1515	0	268	0	268	0	-1247	0	-1247
18	PCDA(CC) Lucknow	0	4165	0	-2922	0	297	0	297	0	4462	0	-2625
19	PCDA(BR) Delhi Cantt	0	-243	0	-365	0	47	0	468	0	-196	0	103
20	CDA(R&D) Bangalore	0	-1610	0	-1610	0	1572	0	1555	0	-38	0	-55
21	CDA Secundrabad	0	-512	0	-512	0	-212	0	-212	0	-724	0	-724
22	CDA Jabalpur	2112	0	2112	0	0	514	0	514	2112	514	1508	0
23	CDA(AF) New Delhi	0	-5125	0	-5125	0	689	0	689	0	-4436	0	-4436
24	CDA(R&D) Hyderabad	0	-631	0	-631	0	65	0	516	0	-566	0	-115
25	CDA(IDS) New Delhi	0	-2735	0	-2515	0	225	0	108	0	-2510	0	-2407
26	PCDA(SWC) Jaipur	0	-3180	0	-3180	0	572	0	572	0	-2608	0	-2608
27	ZO(DPD) Chennai	0	69	0	69	0	-21	0	21	0	48	0	48
28	CGDA New Delhi	0	-4	0	-4	0	0	0	0	0	-4	0	-4
29	CDA(CSD)	0	0	0	0	0	0	0	0	0	0	0	0
30	MOD(Civil) DAD	0	0	0	0	0	0	0	0	0	0	0	0
		2340	-114932	2340	-85510	0	25463	0	27894	2340	-89469	1572	-72362