



कार्यालय, रक्षा लेखा महानियंत्रक,

उलन बटार मार्ग, पालम दिल्ली छावनी-110010

**O/o THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS,
ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010**

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No. A/III/12273/Accounts/2017-18

Dated: 08.10.2018

To

PCsDA/ PCA (Fys)/CsDA

Sub: Submission of Statement No. 5-“Summary of Balances” & Statement No. 13 “Statement of Receipts, Disbursement and Balances under heads of account relating to Debt, Deposits, Remittances and Contingency fund” in respect of Ministry of Defence (Defence Services) for the year 2017-18.

On scrutiny of Statement No. 5-“Summary of Balances” & Statement No. 13 “Statement of Receipts, Disbursement and Balances under heads of account relating to Debt, Deposits, Remittances and Contingency fund” in respect of Ministry of Defence (Defence Services) for the year 2017-18, DGA (DS) has raised following observations:

1. Large number of adverse balances under Debt Deposit and Remittance (DDR) Heads.

Sl. No. 1 to 3 and 5 of the observation 1: DGA (DS) has pointed out a large number of adverse balances under Debt Deposit and Remittance as mentioned below:

(In thousands of Rupees)

S. No.	Head of Accounts	Opening Balance as on 1 st April 2017	Disbursement during the year	Receipts during the year	Closing Balance as on 31 st March 2018
1.	8008.00.103- Payment of agency commission to agents	DR 882	Nil	Nil	DR 882
2.	80011.00.13-Central Govt. Employees Group Insurance	DR 6067260	900214	295317	DR 6672157
3.	8014.00.104-PLI Endowment Assurance Schemes	DR 19223064 DR 35767358* Proforma Dropped	Nil	18725697	36264725

4.	8550.00.104-Other Advances	DR 3613	1675	10419	CR 5131
5.	8551.00.101-Defence Advances	CR 17469352	143313443	144578885	CR 18734794
6.	8670.00.109-Defence Cheques	CR 6403220	-8420075	0	DR 2016855
7.	8787.00.107- Account Northern Railway, New Delhi,	DR 0	-14119	0	CR 14119
8.	8787.00.107- Account with East Frontier, Pandu	DR 0	0	961	CR 961
9.	8787.00.111- Account with Southern Railway	DR 0	-7	0	CR 7
10.	8787.00.115- Account with Western Railway	DR 0	6634	7736	CR 1102
11.	8787.00.111- Account with FA & CAO North	DR 0	-6	0	CR 6

In this regard it is requested that heads mentioned above may please be re-examined and reasons/circumstances for creation of such Adverse Balances and its continuation in r/o Sl. No. 01 to 03 & 05 in FY 2017-18 may please be furnished alongwith action taken/proposed for clearance of adverse balances during the FY 2017-18.

Observation 3: Discrepancies in accounting of Statement No. 13 (Minus Booking).

DGA (DS) has also pointed out **Minus Booking** in Receipt and disbursement under below mentioned Major/Minor Heads of Account:

(Rupees in thousands)

S. No.	Head of Account	Receipt/ Disbursement	Amount (Minus Booking)
1.	8009.00.102-Contributory Fund	Receipt	-3347
2.	8009.00.104-Indeian Ord. Fys. Workmens Provident Fund	Receipt	-519
3.	8009.00.106-Misc. Provident Funds	Receipt	-25
4.	8342.00.117-Defined Contributory Pension	Receipt	-658
5.	8443.00.124-Unclaimed Deposit in GPF	Receipt	-544
6.	8444.00.102-Unclaimed PF Deposit	Receipt	-1850
7.	8659.00.101-Pay & Accounts Officer Suspense	Receipt	-235821
8.	8659.00.108-Public Sector Bank Suspense	Receipt	-267487
9.	8659.00.109-Reserve Bank-Suspense	Disbursement	-24620724
10.	8659.00.140-Misc Suspense	Receipt	-35341
11.	8670.00.109-Defence Cheques	Receipt	-8420075
12.	8677.00.104-Defence	Disbursement	-1128480
13.	8787.00.107-Account with Northern Railway, New Delhi	Disbursement	-14119
14.	8787.00.111- Account with Southern Railway	Disbursement	-7

15.	8787.00.132- Account with FA&CAO North	Receipt	-1913
16.	8787.00.135- Account with FA&CAO North	Disbursement	-6
17.	8787.00.103- Account with Director of Account	Disbursement	-3
18.	8787.00.112- Account with Director of Account	Receipt	-100
19.	8787.00.103- Account with Director of Account	Receipt	-19505
		Disbursement	-373

2. Therefore, it is requested that the heads mentioned above may please be re-examined and the reasons/circumstances for **minus receipts as well as disbursement** booking under the above head of accounts and action taken during 2017-18/2018-19 respectively for eradication of minus booking during the FY 2017-18 may be furnished to this office immediately for further necessary action at this end.


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