



सत्यमेव जयते

कार्यालय: रक्षा लेखा प्रधान नियंत्रक  
**Office of the Principal Controller of Defence Accounts**  
सं. 107, लोअर अग्रम रोड, अग्रम पोस्ट, बेंगलूर - 560 007  
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फोन नं./Phone No. - 29710474/75 फैक्स नं./Fax No. - 25543810  
Email: pcdblraccts2.dad@hub.nic.in



ए/२/१५८३//विविध/ओ.बी.एस./पी.ए.ओ.  
A/II/1583/Misc/OBS/PAO

दिनांक: 10/05/2023  
Dated: 17/05/2023

सेवा में / To,  
प्रभारी अधिकारी / The Officer-in-Charge,  
र.ले.प्र.नि. बेंगलूर के अधीन सभी पी.ए.ओ. के प्रभारी अधिकारी/  
All PAOs under PCDA Bangalore

विषय: शीर्ष ८३४२.००.११२-फील्ड डिपॉजिट कट शीर्ष ०१६/०१ के अधीन बकाया शेष के बारे में  
Sub: Adverse balances under Head 8342.00.112-Field Deposits, CH 016/01 -reg  
सदभे: मुख्यालय पत्र स. ए/३/१२२७३/लेखा/२०२२-२३ दिनांक ०८/०५/२०२३  
Ref : The Hqrs Office letter no A/III/12273/Accts/2022-23 dt. 08/05/2023

A copy of Hqrs letter referred above on the above subject is enclosed herewith for ascertaining the reasons for adverse outstanding balances under Code 016/01 may be referred to.

It is requested that reasons for adverse balances so ascertained may be examined and necessary rectification to be carried out in case of misclassification or erroneous adjustments on priority. The requirements of operation of Code head 016/01 post MPS and SBI-CMP may be reviewed and remedial measures may be suggested for minimizing the requirement of operation of Code Head 016/01 for this purpose.

The detailed report in this regard may be furnished to this Office **positively by 18<sup>th</sup> May 2023** so as to enable this Office to give a consolidated reply to Hqrs Office.

JCDA has seen.

ले.अ (लेखा)  
AO (Accounts)

अनलिप्त/ Encl: उपरोक्त के अनुरूप/As above  
प्रतिलिपि/Copy to: प्रभारी अधिकारी / The Officer-in-Charge:  
अन्य श्रेणी कक्ष / ORs Cell - सूचना एवं आगामी कार्रवाई हेतु / For info and necessary follow up with PAOs.  
ईडीपी अनुभाग/ EDP Section - वेबसाइट पर अपलोड करने हेतु/For uploading in website

-Sd-  
ले.अ (लेखा)  
AO (Accounts)



“हर काम दश क नाम”  
रक्षा लेखा विभाग (र.ले.वि.) मुख्यालय  
उलान बटार रोड, पालम, दिल्ली छावनी-110010  
DEFENCE ACCOUNTS DEPARTMENT (DAD) HEADQUARTERS  
Ulan Batar Road, Palam, Delhi Cantt.- 110010

Phone: 01125665583, 01125665584

email: hqaccounts.cgda@gov.in

No.A/III/12273/Accts/2022-23

Dated: 08.05.2023

To

The PCsDA/CsDA

**Subject: Adverse balances under Head 8342.00.112-Field Deposits, Code Head: 016/01:reg**

HQrs office letters of even No. dated 06.09.2022, 17.03.2022 & 10.01.2023 regarding ascertaining the reasons for adverse outstanding balances under code head 016/01 may be referred to.

2. It is intimated that Audit has been taking very serious view on the said adverse balances appearing in Union Government Finance Accounts and desired that these balances may be liquidated on priority. Pr. Director of Audit, Central expenditure has also pointed out the above issue in Draft Chapter-3 of Financial Audit Report FY 2021-22.

3. Further, on review of the Statement No.5 & 13 for the FYs 2016-17, 2017-18 & 2018-19, it is found that heavy balances are outstanding on both Receipt and Charge side under the above Head. Even on reviewing March Pre Compilation of Financial Year 2022-23, it is observed that adverse balances are still appearing under Head: 8342.00.112, Code Head 016/01. The reasons for non clearance of the said adverse balance over last few years may also be looked into and apprised to this HQrs office.

4. It is further requested that reasons for adverse balances so ascertained may be examined and necessary rectifications to be carried out in case of misclassifications or erroneous adjustments on priority. The requirement of operation of code head 016/01 post MPS and SBI-CMP may be reviewed and remedial measures may be suggested for minimizing the requirement of operation of Code Head 016/01 for this purpose.

5. A detailed report in this regard may be furnished to this HQrs office by 19.05.2023.

This may be accorded TOP PRIORITY.

This issues with the approval of Jt.CGDA (A&B).

Dy.CGDA (A&B)

“हर काम देश के नाम”

# रक्षा लेखा महानियंत्रक कार्यालय

उलान बटार रोड, पालम, दिल्ली छावनी-110010

CONTROLLER GENERAL OF DEFENCE ACCOUNTS

Ulan Batar Road, Palam, Delhi Cantt.- 110010



01125665584

email: hqaccounts.cgda@gov.in

No. A III/12273/Accts 2021-22

Dated 06.09.2022

To

PCDA CDA

Sub: Adverse balances appearing in statement No. 13 of material for Union Government Finance Accounts for the year 2020-21

CGA vide their office letter No. G-25018/2021-22 MF-CGA/FA Statement No. 13/221 dated 02.08.2022 has intimated that O.o. Director General of Audit (Finance & Communication) while conducting audit of Draft Union Government Finance Accounts 2021-22 has pointed out the adverse balances under the following head of accounts:


Sl. No.	Head of Account	Amount as per SCT (In thousands of Rupees)
1.	8342.00.112- Field Deposits	Dr. 5,40,64,54
2.	8551.00.101 - Defence Advances	Dr. 4,77,65,99

2. CGA has further intimated that audit has taken serious view on the adverse balances appearing in Union Government Finance Accounts and desires that balances may be liquidated on priority.

3. During review of the AROB in respect of your office (refer-Annexure A), it is observed that adverse balances have been appearing under the above head of account/accounts. In this context, this office earlier letter No. A III/12273 लेखा/2021-22 dated 01.06.2022 may also be referred under which it was requested that adverse balances in respect of your office may be examined and reasons/circumstances for creation of adverse balances as well as action taken/proposed to be taken for clearance of the same may be intimated to this office.

4. In view of the above, it is again requested that reasons for adverse balances under above head of accounts may be ascertained and intimated to the HQrs positively by 15.09.2022 for onward submission of the same to CGA, MoF. Further, requisite action for early clearance of adverse balances under above head of accounts may also be taken on urgent basis and clearance may be intimated.

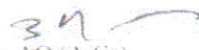
This issues with the approval of Jt. CGDA (Accounts).

  
6.9.2022  
Sr. AO (A.C.S.)

Copy to:

CGA, Ministry of Finance,  
Deptt. of Expenditure,  
Mahalekha Niyantarak Bhawan, New Delhi-110023

For information w.r.t your office letter cited  
under reference dated 02.08.2022

  
Sr. AO (A.C.S.)