



OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS
ULAN BATAR ROAD, PALAM, DELHI CANTT

Important Circular No 79 of 01/12

No. A/1/12273/Suspense/2010-11

05-01-2012

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

Ref: This Office letter No A/1/12273/Suspense/2009-10 dated 10.01.2011

It is observed from the scrutiny of Annual Review of Balances of the Controller Offices for the year 2010-11 that huge amounts are outstanding under various Code Heads under different Minor Heads of Major Head 8659.

2. Controller Office wise analysis of the outstanding balances for the Financial Year 2010-11 in respect of each Minor Head under Major Head 8659 is enclosed as Annexure 'A' to 'F'. As, it has already been pointed out vide para 3 of the above cited letter under reference 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. Since there is no significant clearance, this suggests that accounting and **monitoring function of Accounts Section need to be closely watched at higher level and the concerned AAOs/AOs/SAOs/GOs may please be assigned special targets to be achieved.**

(Continue on next page)

3. The Controller General of Accounts and higher authorities are pressing hard to minimize the outstanding balances under each Code Head under Major Head 8659. It is, therefore, once again requested Controller Offices to review outstanding balances under each Code Head under Major Head 8659 and take the effective step to clear the outstanding balances with in the current Financial Year 2011-12. Some concrete results, so far as clearance is concerned are expected during the remaining period of this Financial Year.

4 HQrs Office will monitor the progress of clearance achieved during the Current Financial Year by monthly reports. It is requested that the **feedback on clearance achieved in respect of outstanding balances up to 31-03-11 in respect of Major Head 8659 may please be forwarded to HQrs Office by Second week of Feb, March, April 2012** for review and examination the progress made during 2011-12.

Please acknowledge receipt.

Jt.CGDA(A&B) has seen.


(Kander Paul)
Accounts Officer (A/Cs)

Annexure -A

Major Head 8659, Minor Head 101-PAO Suspense (Code Head 0/020/01 to 020/50)

(Amount in Lakhs)

SL No	PCsDA/CsDA	Balance as on 31.03.09 as per AROB		Balance as on 31.03.10 as per AROB		Balance as on 31.03.11 as per AROB	
		CR	DR	CR	DR	CR	DR
1	CDA Patna	0.00	3016.86	0.00	3058.57	0.00	3080.54
2	PCDA (P) Allahabad	341.02	225.27	341.02	158.07	341.02	189.43
3	PCDA (O) Pune	1.95	1111.70	0.64	1637.15	0.00	3026.14
4	CDA (A) Meerut	0.05	1251.28	78.96	2319.36	0	2173.91
5	PCDA (SC) Pune	18.93	2091.35	58.64	3408.96	91.10	2857.37
6	PCDA Bangalore	-2.71	1672.68	0.00	4429.61	0	2421.06
7	PCDA (WC) Chandigarh	2.68	677.26	2.68	1273.66	2.68	684.17
8	Pr. CoA (Fys) Kolkata	-115.61	286.36	-114.90	253.17	-117.47	373.06
9	PCDA (AF) Deharadun	0.00	6.28	0.00	5.14	0.00	8.80
10	PCDA (Navy) Mumbai	8.12	1218.66	1618.03	1391.99	3886.68	1172.88
11	CDA (Funds) Meerut	0.00	0.76	0.00	0.76	0.00	0.76
12	PCDA (NC) Jammu	5.01	149.24	5.01	108.39	5.01	116.82
13	CDA (CSD) Mumbai	0.00	0.00	0.00	0.00	0.00	0.00
14	Pr. CDA New Delhi	11.37	558.97	21.07	1549.44	224.48	1317.86
15	CDA, Chennai	0.00	599.71	0.00	660.83	0.00	548.99
16	P CDA (R&D) New Delhi	0.00	3.66	0.00	0	0.00	0.00
17	CDA (PD) Meerut	0.00	0.00	0.00	0.84	0.00	0.00
18	CDA Guwahati	0.00	553.91	0.00	520.24	0.00	601.15
19	PCDA (CC) Lucknow	-0.24	43.11	0.48	11.68	0	16.68
20	PCDA (BR) Delhi Cantt	0.00	0.00	0.00	0.00	0.00	0.00
21	CDA (R&D) Bangalore	0.00	0.00	0.00	0.00	0.00	0.00
22	CDA Secunderabad	10.31	344.41	10.78	474.13	15.63	631.46
23	CDA Jabalpur	0.00	1743.07	0	2195.57	0.00	1329.46
24	CDA (AF) New Delhi	0.00	1551.80	0.00	1553.51	0.00	1857.86
25	CDA (R&D) Hyderabad	0.09	0.00	0.30	0.00	0.00	0.00
26	CDA (IDS) New Delhi	0.00	2.37	0.00	0.15	0.00	0.12
27	PCDA (SWC) Jaipur	2.16	1.10	0.68	2.19	2.57	3.34
28	ZO (DPD) Chennai	0.00	0.00	0.00	0.00	0.00	0.00
29	CGDA New Delhi	0.00	0.00	0.00	0.00	0.00	0.00
	Total	283.13	17109.81	2023.39	25013.41	4451.70	22411.86

Annexure -B

Major Head 8659, Minor Head 102-AG Suspense (Code Head 0/019/01 to 019/29)

(Amount in Lakhs)

SL No	PCsDA/CsDA	Balance as on 31.03.09 as per AROB		Balance as on 31.03.10 as per AROB		Balance as on 31.03.11 as per AROB	
		CR	DR	CR	DR	CR	DR
1	CDA Patna	0.00	1652.74	0.00	1632.05	0.00	1627.04
2	PCDA (P) Allahabad	5490.70	10433.09	2957.84	26948.79	2626.65	20287.93
3	PCDA (O) Pune	0.00	0.00	0.00	0.00	0.00	0.00
4	CDA (A) Meerut	41.96	222.80	42.54	222.80	42.55	218.59
5	PCDA (SC) Pune	0.07	141.38	0.00	287.43	0	142.32
6	PCDA Bangalore	0.00	10.22	0	-53.14	0.00	23.34
7	PCDA (WC) Chandigarh	5.80	3.64	5.80	3.64	5.80	3.64
8	Pr. CoA (Fys) Kolkata	-32.14	-15.84	-32.76	-33.43	-32.76	-15.85
9	PCDA (AF) Deharadun	0.00	799.50	0.00	799.50	0.00	799.50
10	PCDA (Navy) Mumbai	0.00	0.00	0.00	0.00	0.00	0.00
11	CDA (Funds) Meerut	96.50	0.03	96.50	0.03	96.50	0.03
12	PCDA (NC) Jammu	0.00	73.92	0.00	-56.63	0.00	-201.94
13	CDA (CSD) Mumbai	0.00	0.00	0.00	0.00	0.00	0.00
14	Pr. CDA New Delhi	0.09	6.38	0.80	6.38	1.78	6.38
15	CDA, Chennai	0.00	0.90	0.00	0.18	0.00	0.18
16	P CDA (R&D) New Delhi	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
18	CDA Guwahati	0.00	0.00	0.00	1.08	0.00	1.22
19	PCDA (CC) Lucknow	0.00	0.00	0.00	0.00	0.00	0.00
20	PCDA (BR) Delhi Cantt	0	31.27	0	34.44	0	22.05
21	CDA (R&D) Bangalore	0.00	0.00	0.00	0.00	0.00	0.00
22	CDA Secunderabad	0.00	-36.76	0.00	-69.41	0.00	-17.68
23	CDA Jabalpur	213.11	155.97	212.17	215.44	212.17	195.37
24	CDA (AF) New Delhi	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
26	CDA (IDS) New Delhi	0.00	0.00	0.00	0.00	0.00	0.00
27	PCDA (SWC) Jaipur	0.00	0.00	0.00	0.00	0.00	0.00
28	ZO (DPD) Chennai	0.00	0.00	0.00	0.00	0.00	0.00
29	CGDA New Delhi	0.00	0.00	0.00	0.00	0.00	0.00
	Total	5816.09	13479.24	3282.89	29939.15	2952.69	23092.12

Annexure-C

Major Head 8659 ,Minor Head 108-PSB Suspense (Code Head 020/76)

(Amount in Lakhs)

SL No	PCsDA/CsDA	Balance as on 31.03.09 as per AROB		Balance as on 31.03.10 as per AROB		Balance as on 31.03.11 as per AROB	
		CR	DR	CR	DR	CR	DR
1	CDA Patna	216.46	175.21	216.46	175.21	216.46	175.21
2	PCDA (P) Allahabad	0.00	159968.49	2.59	137654.78	2.59	311477.71
3	PCDA (O) Pune	0.00	13940.87	0.00	0.02	0.00	0.00
4	CDA (A) Meerut	6.13	0.00	0	27.63	0.00	27.63
5	PCDA (SC) Pune	419.26	-296.74	482.02	1967.55	13.05	1354.54
6	PCDA Bangalore	-191.01	1086.56	-8.70	-1.11	-8.70	-0.49
7	PCDA (WC) Chandigarh	-65.73	-28510.15	-94.9	898.48	-94.90	0.59
8	Pr. CoA (Fys) Kolkata	288.93	509.05	96.98	537.12	79.78	595.50
9	PCDA (AF) Deharadun	0.00	0.00	0.00	0.00	0.00	0.00
10	PCDA (Navy) Mumbai	-28.49	-5403.35	64.36	362.06	6.77	44.05
11	CDA (Funds) Meerut	708.66	491.55	0.46	-6.82	-0.40	-5.68
12	PCDA (NC) Jammu	-60.24	-3359.57	401.69	182.80	406.13	44.50
13	CDA (CSD) Mumbai	-92.72	0.00	-70.84	0.00	-67.78	0.00
14	Pr. CDA New Delhi	863.68	1180.04	759.11	258.60	755.09	197.04
15	CDA, Chennai	2164.13	2214.42	1273.31	1318.06	0.04	51.09
16	P CDA (R&D) New Delhi	0.00	4150.46	0	1782.86	0.00	1818.80
17	CDA (PD) Meerut	0.00	0.00	0.00	0.00	0.00	0.00
18	CDA Guwahati	148.78	1314.30	304.83	136.45	18.32	5.89
19	P.CDA (CC) Lucknow	0.00	0.00	0.00	0.00	0.00	0.00
20	PCDA (BR) Delhi Cantt	260.11	2.79	-131.53	-1324.47	16.76	-179.38
21	CDA (R&D) Bangalore	-6016.38	-305.41	0.49	0.11	-0.08	0.00
22	CDA Secunderabad	280.51	828.76	289.24	568.22	8.66	0.00
23	CDA Jabalpur	87.83	0.00	0.00	0.40	0.00	29.65
24	CDA (AF) New Delhi	-518.56	0.00	255.99	0.00	0.00	0.00
25	CDA (R&D) Hyderabad	144.14	0.00	1.08	0.00	0.00	0.00
26	CDA (IDS) New Delhi	301.48	20.10	301.48	20.1	0.00	9.02
27	PCDA (SWC) Jaipur	9.82	30.49	0.00	0.00	0.00	0.00
28	ZO (DPD) Chennai	531.60	827.80	428.20	718.12	0.00	373.71
29	CGDA New Delhi	0.00	0.00	0.00	0.00	0.00	0.00
	Total	-541.61	148865.67	4572.32	145276.17	1351.79	316019.38

Annexure -D

Major Head 8659, Minor Head 109- RB Suspense (Classified) (Code Head 0/020/82)

(Amount in Lakhs)

SL No	PCsDA/CsDA	Balance as on 31.03.09 as per AROB		Balance as on 31.03.10 as per AROB		Balance as on 31.03.11 as per AROB	
		CR	DR	CR	DR	CR	DR
1	CDA Patna	1462.48	-5287.67	1471.43	-4235.61	1538.26	-3964.55
2	PCDA (P) Allahabad	28397.77	37724.71	28397.77	12363.63	28397.76	29561.78
3	PCDA (O) Pune	4.91	970.41	13.27	1499.09	0.00	882.86
4	CDA (A) Meerut	0.00	726.30	0.00	848.79	0.00	724.46
5	PCDA (SC) Pune	0.00	897.94	0.70	1112.74	0.11	912.81
6	PCDA Bangalore	0.00	-0.55	0.00	206.61	51.02	144.04
7	PCDA (WC) Chandigarh	-1270.30	1342.25	-1270.3	2724.33	-1270.30	4376.32
8	Pr. CoA (Fys) Kolkata	9633.02	167484.30	20868.1	216721.98	1475.75	224264.02
9	PCDA (AF) Deharadun	16.93	166.74	0.71	42.77	0.56	7.68
10	PCDA (Navy) Mumbai	11.01	240.96	18.13	2190.95	103.31	540.65
11	CDA (Funds) Meerut	0.00	0.28	0.00	0.28	0.00	0.28
12	PCDA (NC) Jammu	-658.61	-347.98	-658.61	-347.98	-658.61	-347.98
13	CDA (CSD) Mumbai	0.00	0.00	0.00	0.00	0.00	0.00
14	Pr. CDA New Delhi	48880.80	46772.63	44610.06	57778.96	44682.44	65365.01
15	CDA, Chennai	0.00	4.90	0.00	0.30	20.05	0.00
16	P CDA (R&D) New Delhi	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
18	CDA Guwahati	218.62	95.92	218.62	889.73	266.03	395.88
19	P.CDA (CC) Lucknow	-133.51	128.10	-133.51	242.3	-133.51	1172.05
20	PCDA (BR) Delhi Cantt	233.61	12012.51	0.00	10055.58	0.00	7505.40
21	CDA (R&D) Bangalore	0.00	0.00	0.00	0.00	0.00	0.00
22	CDA Secunderabad	0.00	0.19	0.00	9.70	1.30	0.86
23	CDA Jabalpur	0.00	0.80	0	4.06	0.00	0.00
24	CDA (AF) New Delhi	1533.18	0.00	0.00	0.00	0.00	0.00
25	CDA (R&D) Hyderabad	0.00	18.51	0.00	1.65	0.00	3.79
26	CDA (IDS) New Delhi	0.00	0.00	0.00	0.00	0.00	0.00
27	PCDA (SWC) Jaipur	0.00	2904.10	0.00	2623.18	0.00	2191.63
28	ZO (DPD) Chennai	0.00	0.00	0.00	0.00	0.00	0.00
29	CGDA New Delhi	0.00	0.00	0.00	0.00	0.00	0.00
	Total	88329.91	265855.35	93536.37	304733.04	74474.17	333736.99

Annexure -E

Major Head 8659, Minor Head 109-RB Suspense (Un Classified) (Code Head 0/020/83)

(Amount in Lakhs)

SL No	PCsDA/CsDA	Balance as on 31.03.09 as per AROB		Balance as on 31.03.10 as per AROB		Balance as on 31.03.11 as per AROB	
		CR	DR	CR	DR	CR	DR
1	CDA Patna	2583.98	6876.04	2270.90	6876.04	2582.59	6876.04
2	PCDA (P) Allahabad	0.00	322225.75	0	397584.25	0.00	495634.68
3	PCDA (O) Pune	0.00	51.50	0.00	32.17	0.00	30.16
4	CDA (A) Meerut	0.00	9924.01	0.00	9921.93	0.00	10101.06
5	PCDA (SC) Pune	487.42	47.25	487.07	166.08	487.58	0.00
6	PCDA Bangalore	3700.52	9500.29	3699.48	9497.14	3505.81	4831.40
7	PCDA (WC) Chandigarh	-131.91	-495.51	-131.91	-558.12	-131.91	-461.10
8	Pr. CoA (Fys) Kolkata	118.94	1030.34	40.47	275.28	77.05	324.79
9	PCDA (AF) Deharadun	271.85	53247.25	362.34	1233.36	305.17	454.39
10	PCDA (Navy) Mumbai	-2985.04	1115.28	-2448.79	1115.28	-1169.52	1118.46
11	CDA (Funds) Meerut	-1568.35	809.72	-1568.35	809.72	-1568.32	809.72
12	PCDA (NC) Jammu	-1815.86	-6662.57	-1815.81	-6712.18	-1815.86	-6740.45
13	CDA (CSD) Mumbai	116.61	0.00	116.61	0.00	31.98	0.00
14	Pr. CDA New Delhi	57637.82	18638.91	50641.47	18523.21	39677.89	19386.75
15	CDA, Chennai	179.99	7489.49	164.55	561.47	66.02	0.00
16	P CDA (R&D) New Delhi	0.00	7347.01	0	6812.96	0.00	10582.91
17	CDA (PD) Meerut	572.04	-304.91	505.19	-938.17	503.45	-938.17
18	CDA Guwahati	25.77	1.66	25.77	1.66	25.77	1.66
19	P.CDA (CC) Lucknow	1000.38	4205.29	570.75	1441.79	570.74	1439.47
20	PCDA (BR) Delhi Cantt	1282.36	3635.71	1282.35	402.88	1143.14	-46.46
21	CDA (R&D) Bangalore	-3325.20	0.00	2768.88	0	3329.22	0.00
22	CDA Secunderabad	29.32	90.68	7.73	53.09	-6.72	0.71
23	CDA Jabalpur	0.00	0.00	0.00	0.00	0.00	0.00
24	CDA (AF) New Delhi	-781.84	0.00	-60.15	0	0	-18.19
25	CDA (R&D) Hyderabad	1144.79	0.00	2279.49	0.00	1356.13	0.00
26	CDA (IDS) New Delhi	198.21	602.72	-2220.05	359.85	0.00	477.23
27	PCDA (SWC) Jaipur	0.00	0.00	0.00	0.00	0.00	0.00
28	ZO (DPD) Chennai	56.88	56.15	55.60	54.87	0.00	29.66
29	CGDA New Delhi	3.70	386.06	14.84	45.63	14.84	44.72
	Total	58802.38	439818.12	57048.43	447560.19	48985.05	543939.44

Annexure -F

Major Head 8659 ,Minor Head 140-Miscellaneous Suspense (Code Head 020/61)

(Amount in Lakhs)

SL No	PCsDA/CsDA	Balance as on 31.03.09 as per AROB		Balance as on 31.03.10 as per AROB		Balance as on 31.03.11 as per AROB	
		CR	DR	CR	DR	CR	DR
1	CDA Patna	-535.94	334.82	-601.84	345.85	-468.41	338.46
2	PCDA (P) Allahabad	4.46	14.57	2.68	0.00	2.68	0.00
3	PCDA (O) Pune	0.00	0.00	0.00	0.00	0.00	0.00
4	CDA (A) Meerut	0.00	1216.58	0	1216.74	0.00	1226.12
5	PCDA (SC) Pune	0.47	0.00	0.46	0.00	0.00	0.00
6	PCDA Bangalore	0.00	40.73	0.00	0	0.87	0.00
7	PCDA (WC) Chandigarh	-16.54	0.00	-16.54	1.43	-16.54	1.43
8	Pr. CoA (Fys) Kolkata	5.96	70.14	131.47	72.37	142.11	91.52
9	PCDA (AF) Deharadun	0.16	0.00	0	0.00	0.00	0.00
10	PCDA (Navy) Mumbai	-1473.49	37.86	-933.96	62.57	-1170.18	62.58
11	CDA (Funds) Meerut	9.82	32.67	9.82	32.67	9.82	30.79
12	PCDA (NC) Jammu	-516.31	-0.44	-552.72	0	-552.72	0
13	CDA (CSD) Mumbai	0.00	0.00	0.00	0.00	0.00	0.00
14	Pr. CDA New Delhi	15.92	107.61	15.92	104.37	15.92	104.38
15	CDA, Chennai	0.00	0.00	0.00	0.00	25.71	0.00
16	P CDA (R&D) New Delhi	149.22	0.00	170.11	0	163.89	0.00
17	CDA (PD) Meerut	0.03	0.47	0	0.17	-0.06	-0.05
18	CDA Guwahati	187.19	-0.11	0	0	-72.99	0.00
19	P.CDA (CC) Lucknow	2.79	0.00	22.38	0.02	49.62	0.00
20	PCDA (BR) Delhi Cantt	-332.44	0.00	0	0	0.00	-0.40
21	CDA (R&D) Bangalore	0.00	0.00	0	0.00	0.00	0.00
22	CDA Secunderabad	0.00	0.00	-0.74	0.00	4.18	0.18
23	CDA Jabalpur	0.00	1.11	0.00	1.11	0.06	0
24	CDA (AF) New Delhi	0.00	0.05	0.00	0	0.00	2.86
25	CDA (R&D) Hyderabad	0.00	0.00	0.00	0.00	0.00	0.00
26	CDA (IDS) New Delhi	6.86	21.62	-54.93	19.75	16.19	28.08
27	PCDA (SWC) Jaipur	32.84	32.84	0.00	0.00	10.80	0.03
28	ZO (DPD) Chennai	0.00	0.00	0.00	0.00	0.00	0.00
29	CGDA New Delhi	0.00	0.00	0.00	0.00	0.00	0.05
	Total	-2459.00	1910.52	-1807.89	1857.05	-1839.05	1886.03