

### Revised Procedure for transfer of Balances

Settlement of DID Schedules between the PCsDA/CsDA offices has been a thrust area over the years. While a significant number of outstanding DID Schedules have been reduced with the implementation of Monthly Pay System in the PAOs (ORs) under the existing procedure, the balances under Debt, Small Saving Funds, Loans and Advances, Deposits and Remittances Heads still need to be transferred between the PCsDA/CsDA offices through DID Schedules.

2. The balances between PCsDA/CsDA are transferred because each Defence Accounting Circle is maintaining its accounts independently. These balances are carried forward in the Annual Review of Balances every year. When debit/credit balances are to be transferred, the same are nullified in the books of the passing on PCsDA/CsDA through a Punching Medium and transferred to 'Remittances' head of the balances receiving Controller office. But these transactions would appear only in the books of originating Controllers. When these Remittance balances are received by other PCsDA/CsDA, they would adopt the balances in their books by clearing remittance heads of the PCsDA/CsDA through a Punching Medium. The clearance of remittances heads of passing on PCsDA/CsDA would appear in the books of the responding PCsDA/CsDA. For the purpose of clearance, Suspense transactions booked by the Originating and Responding PCsDA/CsDA are linked and paired by a third office i.e the EDP Centre of CDA (Army), Meerut and Proforma dropped from the books of both the Controllers.(Therefore, the above procedure cannot be done away.)

3. The very basis of existing system of operation of DID Schedule is 15 digits number. These 15 digits indicate CDA code (2 digits), Section Code (4 digits), Class of voucher (1 digit), Voucher number (4 digits), Month (2 digits) and year (2 digits). In case even if one digit is omitted to be punched or compensated with other digits, the originating and responding DID Schedule will not match despite the fact that the Schedule has been correctly originated and responded. To rectify this error, another DID Schedule needs to be originated again.

4. The existing procedure of operating/responding DIDS is intricate and time consuming and generally takes 2-3 months period provided there is no procedural error by the originating and responding PCsDA/CsDA. In New Compilation System, at the time of originating DID Schedules, scanned copies of the vouchers with DID Schedules are uploaded in the system, and system itself digitally matches the Originating and Responding item. But unless the responding PCsDA/CsDA promptly responds to the same, DID Schedules would remain outstanding. The time lag has, however, been significantly reduced in the new compilation system, but clearance depends on the action of the responding PCsDA/CsDA's.

Therefore, the necessity of a simple viable procedure for real time transfer of balances between the PCsDA/CsDA has been felt.

5. It is requested that your valuable suggestions in this regard as to how these balances could be transferred between the PCsDA/CsDA and an alternative to the present system of DID Schedule may be suggested. Detailed suggestions may be sent to the CGDA Mail Server ID [hqaccounts2@cgdamail.org](mailto:hqaccounts2@cgdamail.org).

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27/11/14

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