



रक्षा लेखा नियंत्रक (सेना)  
CONTROLLER OF DEFENCE ACCOUNTS (ARMY)

बेल्वेडियर परिसर, आयुध पथ, मेरठ छावनी - 250001

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ई-मेल आई.डी./e-mail id:cdaarmyacctt.dad@gov.in



No.- A /I /Susp/8551

Date : 07/12/2022

To,

Officer-in-Charge

- 1) All PAO
- 2) AAO (Army), Agra
- 3) AAO (Army), Dehradun
- 4) Store Contract section (local)
- 5) Store Audit Section (local)
- 6) 'E' Section (local)
- 7) 'M' Section (local)
- 8) AT (Ors) (local)

Sub :-Delay in booking of Expenditure- Cash Assignment (Imprest/S&S Imprest)

HQr office letter No. A/I/13640/Rev.of Sec.comp./22-23/Vol.II dated 01.12.2022  
is hereby forwarded for your information and necessary action.

Encl: As Above

Copy to :-

✓ Officer-in-charge  
IT &S section  
(Local)

} for uploading in CDA (Army) Website

SAO (A/Cs)

  
SAO (A/Cs)



“ हर काम देश के नाम ”

कार्यालय रक्षा लेखा महानियंत्रक  
उलान बटार रोड, पालम, दिल्ली छावनी- 11001

Controller General of Defence Accounts  
Ulan Batar Road, Palam, Delhi Cantt.- 110010



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**A/I/13640/Rev.of Sec.Comp./22-23/Vol.II**

**Date:01.12.2022**

**To**

**PCsDA/CsDA**

**Subject:- Delay in booking of Expenditure- Cash Assignment (Imprest/S&S Imprest)- regarding.**

**Reference:- CGDA Letter No. A/I/13640/Rev.of Sec-comp/2019-20 dated 20/03/2020.**

This HQrs above cited letter on the subject matter may be referred to.

2. It may be recalled that various instructions have been issued from time and again by HQrs office on the above captioned subject to ensure liquidation of the outstanding balances reflected under Code Heads 018/60 (S&S) and 018/65 along with other Imprest related Suspense Heads and to bring it to zero by the end of March (Supplimentary-I). On scrutiny of records, it has been observed that there is unnecessary delay in adjustment of Cash Accounts by various Imprest holders in the Controller Offices. Further, on review of the monthly certificate on Section Compilation received from the Controller offices, it has also been observed that a large number of Cash Assignment Accounts, S &S Imprest and Other Imprest Accounts are outstanding as the same have not been received from Imprest/ Cash Assignment Holders for a considerable period of time after the due date.

3. In view of the above, it is reiterated that the outstanding Cash Accounts may be called from the Units/Formation immediately by taking up the matter at PCsDA/ CsDA level wherever required and the same may be got adjusted within a period of one week after receipt from the Imprest Holder/ Cash Assignment Holders.

4. Further, the position of receipt and adjustment of such Accounts may be monitored at PCsDA/ CsDA level on monthly basis, as non receipt / non adjustment affects the efficient monitoring of expenditure against budgetary Allocations resulting in avoidable excess/

saving under the respective Heads which also leads to criticism of the Public Accounts Committee of the Parliament.

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

*Amur*

Sr. Dy.CGDA (Accounts & Budget)

Copy to:-

1. Dte. Gen of Financial Planning  
GS Branch, AHQ, New Delhi
2. Directorate of Naval Plans,  
IHQ of MoD (Navy),  
South Block, New Delhi
3. Directorate of Financial Planning  
Air HQrs, Vayu Bhawan,  
New Delhi

For issue of necessary instructions to the Imprest Holders/ S&S Imprest Holders to ensure rendition of Cash Accounts to the PCsDA/ CsDA concerned by 10<sup>th</sup> of the following month for ensuring on time Compilation & Audit of these Accounts.

*Amur*

Sr. Dy.CGDA (Accounts & Budget)

7/11/2 1785