

Important Circular

A/II/266/Sec. Comp./Corr
O/o the PCDA (BR)
Seema Sadak Bhawan
Ring Road, Naraina
Delhi Cantt-10
Dated:10-09-2014

To

The CDA (BR) Ghy

The JCDA (BR) Chandigarh

The PAO (Gref) Pune

All AO (P)/ AO TF

✓ The EDP (Local)- Website of PCDA (BR)


Sub: Accounting Hand Book for Regional Controller

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An accounting Hand Book for Regional Controllers Prepared by the PCDA (SC) Pune is placed on the website of CGDA & PCDA (BR) office .

The hand book provides basic accounting and compiling imputes which are also applicable in BRO like operation of PM relating to CGEGIS Miscellaneous Deposit, Security Deposits, PAO's/AG Suspense, PSB/RB Suspense (unclassified), Misc Deposits, Securities Deposits made with the Courts Adjustment of Inter Govt. transaction etc etc.This book will be of immense use to the officers and staff in operation of PM.

CGDA office has also desired that this book must be made available to each group of the Section, so that common errors in classification/compilation could be avoided. Your office is further requested to download the Accounting Hand Book from either of the websites and make available to all concerned operating PM. Any further inputs if considered necessary to be incorporated in this Hand Book may be reported to this office through a feedback report. The downloading & its distribution to all section of your office may be confirmed by 20-09-2014.


SAO (A/Cs)

**Accounting Handbook
for
Regional Controllers**

Published by

**Principal Controller of Defence Accounts
Southern command,
Pune**

PREFACE

With the posting in staff from diverse functional backgrounds to the Regional CDA and the posting in of new recruits in the various sections and sub offices a need was felt to provide a single point reference for the various accounting heads that are operated by the different Sections and sub offices of a Regional CDA.

2. This hand book is an attempt to provide basic accounting inputs to the officers and staff so that common errors in classification/compilation can be avoided. The handbook has been organized in three parts. Section I deals with code heads under Balance Heads, Section-II deals with Code Heads that close to Government. Section III deals with miscellaneous accounting issues like MES transfers, adjustment of ISA and CP Vouchers. However, this is not meant to be a substitute for the Classification Handbook and the RDR Pamphlet and in case of any doubt the latter shall prevail.

3. I sincerely hope that the officers and staff shall find it useful in discharging their day to day work.

PUNE
18 August, 2014

(MANJULA MATHUR)
Pr CDA

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Section I

Code Heads under Balance Heads

I Major Head 7610: Loans to Govt. Servants-
Minor Head- 201-204

	Non DAD	DAD
HBA Advance	00/012/07	00/012/17
Other Conveyance Advance (Bicycle)	00/0012/09	00/012/19
Scooter Advance	00/012/13	00/012/23
Car Advance	00/012/12	00/012/22
Computer Advance	00/012/15	00/012/25

When HBA, Car Advance etc are paid to Govt. servant – Action by Audit Section. will be as under:

- i) compile the amount paid on account of HBA(Non-DAD) through a Punching Medium as under
- ii) Put up a Punching Medium (Class I) For Payment of Advance

Code Head	(+) RT Amt	(-) RT Amt	Code Head	(+) CH Amt	(-) CH Amt
CB	50000	-	00/012/07	50000	-
In adjustment of House Building advance paid to "X"					

- iii) Recover the Loan amount in monthly installment from Pay & Allowances and put up a Punching Medium (Class 1) **for Monthly Recovery of Advance from Pay and Allowances**

Code Head	(+) RT Amt	(-) RT Amt	Code Head	(+) CH Amt	(-) CH Amt
CB	23000	-	Pay code(SH)	25000	-
00/012/07	2000				
In adjustment of recovery of HBA installment from pay & allowance					

NOTE

- i) The Amount paid/recovered on account of HBA is required to be noted in the Demand Register and the recovery watched till the advance is liquidated
- ii) Forward the schedule of advance paid and recovery made together with duplicate copy of PM to Accounts Section of Main Office for posting in the DHR.
- iii) On receipt of Monthly Printed Compilation from EDP, verify that all Punching Medium floated by the Section for the advances /recovery made are reflected in the compilation and reconcile the amounts compiled.
- iv) Posting in the Debt Head Register (DHR) by Accounts Section will only be made after ensuring that schedules for the total amount compiled in the printed compilation for that month have been received.
- v) Acknowledgement for the balances outstanding as on 31st March each year are obtained by Account Section from the individuals concerned and the fact recorded in the remark column of the DHR by the Accounts Section.

On Transfer to the Audit jurisdiction of other Controller– Ensure that the balance outstanding on account of the advances mentioned above has been correctly worked out and agrees with the balance appearing in

the DHR maintained by Account Section. The balance thus confirmed will be noted in the LPC and action taken to Originate DID transferring the amount to the other CDA as under:

In above example say Rs. 20000/- is outstanding on transfer of "X" to PCDA (O).

Punching Medium (Class 2)-For Originating DID

Code Head	(+) RT Amt	(-) RT Amt	Code Head	(+) CH Amt	(-) CH Amt
00/012/07	20000	-			-
00/072/21		20000			
Outstanding debit balance in r/o "X" transferred to PCDA(O) vide DID No----					

- (a) By the above DIDS adjustment, the balance under Code Head 00/012/07 (HBA) against the individual "X" in the DHR(Debt Head Register) maintained by Account Section of originating Controller will become Nil.
- (b) If amount of advance due is already recovered and only the balance of interest is left out this will be reflected in LPC and no DID Schedule is originated.

Transfer IN Cases:

Shri "Y" transferred from PCDA (O) to PCDA(SC) and his LPC shows Rs. 5000/-as outstanding under HBA with Rs. 1000/-as per month recovery. - Action by Audit Section:

- i) Note the Amount outstanding on account of HBA shown in the LPC in the Demand Register to watch the recovery till the outstanding amount of advance of Rs. 5000/- is liquidated and call for the DIDS originated by PCDA(O) for responding action.
- ii) Respond the DIDS received from PCDA (O) immediately as under to enable Account Section of PCDA (SC) to note the debit balance in the DHR maintained by them and thereby avoiding adverse balance in DHR.

Punching Medium (class 8)-For Responding DID

Code Head	(+) RT Amt	(-) RT Amt	Code Head	(+) CH Amt	(-) CH Amt
00/012/07		5000	00/072/22		5000
Outstanding debit balance in r/o "Y" transferred by PCD(O) vide DID No----					

Note: The balance under the code heads of this Major Head-7610 - Loans to Govt. Servants should always be in Debit. If balance is in Credit then it is Adverse. The reason for this is, when a loan is paid the loan account is compiled as + CH & remains as CH till liquidation of loan amount.

II Major Head – 8011- Insurance & Pension Fund

(a) Minor Head- 101

The codes under this Major Head are:

Code Head	Description
00/024/00	Postal life insurance Non-DAD
09/024/00	Postal life insurance DAD

Action by Audit Section:

(i) 00/024/00- Postal life insurance (PLI) Non-DAD: When recovery on account of PLI premium in respect of a Naik 'X' i.e. PBOR (personnel below officer rank) is debited in his IRLA (Individual running ledger account), the premium recovered is compiled by PAO (ORs) as (+) RT to the code head 00/024/00 and the schedule of recovery forwarded to Director of PLI Kolkata by PAO. The receipt of Schedules is acknowledged by the PLI Directorate direct to the PAO concerned who in turn forwards a copy of the acknowledgement to the Accounts Section of main office.

(ii) 09/024/00- Postal life insurance DAD: When PLI premium in respect of DAD Personnel is recovered from his pay and allowances, the premium recovered is compiled as (+) RT to code head 09/024/00 and the schedule is forwarded to Account section for onward transmission to Director of PLI. The Accounts Section watches for the acknowledgement.

Action by Accounts Section:

(i) On receipt of acknowledgement of Director of PLI Kolkata from PAO (ORs), the amount acknowledged by the Director PLI Kolkata will be noted in the register of PLI.

(ii) At the close of the year all the amount for which acknowledgement has been received will be totaled and the amount taken in AROB (Annual Review of Balances) for "Performa Dropping".

(b) Minor head - 103 –Central Govt. Employees Group Insurance Scheme:

Code Head	Description
00/015/60	Central Govt. Employees Group Insurance Scheme Non-DAD
09/015/60	Central Govt. Employees Group Insurance Scheme DAD
00/015/61	Savings Fund(operated only as charge)
09/015/61	

Action Taken by Audit Section:

1) When CGEIS monthly subscription is recovered from pay and allowances, the amount recovered is compiled as under:

Code Head	(+) RT	(-)RT		(+)CH	(-)CH
00/015/60	30		Pay & Allowance	30	-

2) Code Head 015/60 & 09/015/60 are operated on both receipt/charge side.

a) Compiled as RT for recovery of monthly subscription of Rs 120/-, Rs 60/-, Rs 30/-.For group A, B, & C respectively.

b) When payment made to employee's family on account of Insurance fund in death case then the compilation is on charge side as under:

Code head	+ RT	-RT		+CH	-CH
CB	30000		00/015/60	30000	-

Imp Note: Code Head 00/15/60 is operated on charge side only in death cases, where lump sum payment of Rs 30000/-, Rs.60000/- and Rs. 120000/- is paid depending on the rate of monthly subscription of CGEIS recovered i.e. Rs 30/-, Rs. 60/- or Rs.120/-. Hence, the amount compiled during the month and the progressive figure showing the amount compiled up to March should be divisible by Rs 15000 (i.e. in the multiple of Rs 15000 only)

3) Code Head 15/61 & 09/015/61 are benefits payable to the Govt Servant on retirement:

An employee on retirement will be paid as per the table of benefits a lump sum amount out of saving fund for the entire period of membership and compiled by Audit Section as under:

Code Head	+RT	Code Head	+CH
CB	46472	00/015/61	46472

Code Head 00/015/61 & 09/015/61 is operated on CH side only being payment released.

III Major Head 8342 – Other Deposits

Minor Head 112

Code Head 00/016/01 – Field Deposits:- The opening and closing balances in the IRLA (Individual Running Ledger Accounts) of below Officer Rank are compiled to this head at the time of compiling the ledger accounts.

IV- Major Head -8444 – DEFENCE DEPOSITS

Minor Head 101 – Defence Services Deposits

Code Head- 00/017/02 (RT/CH) - Security Deposits:

1. Whenever a private person or a firm enters into a contract with Govt. to supply stores or execute any work, he is required to give security deposit for the fulfillment of the contract
2. **Deposit tendered in cash only is compiled to this code head.**
3. This code head is operated by all Audit sections/AOGEs except:
 - a. Pay section
 - b. PAO(ORS)
4. Operated as Receipt & Charge (RT/CH).
5. Receipt is through MRO (Military Receivable Order)/ Recovery from the contractors' bill.
6. Payment is through Cheque/CMP.
7. This Deposit is not interest bearing.
8. Balance under this Code Head should always be in Credit (+RT) & when the security deposit is refunded the balance under this head is 'Nil'.
9. Debit balance (+CH) under this head means adverse balance & needs verification.

Action by Audit Section:

- 1) On receipt of MRO from contractor on account of security deposit
 - a. Check that the amount deposited is in favour of PCDA (SC).
 - b. Compile the MRO received by TE Class II voucher as under:

Code Head	+ RT	- RT	Code Head	+ CH	- CH
00/017/02	1000	-	00/020/80	1000	-

- 2) **Disposal of 3 copies of PM /TE:** Forward 1st copy of PM to EDP for punching. 2nd copy along with original MRO to Account section for linking & 3rd copy is retained in section as office copy.

3) When additional security deposit is not received through MRO but recovered from contractor's bill. The adjustment of recovery is as under:

Code Head	+ RT	- RT	Code Head	+ CH	- CH
Cheque & Bills	1000	-	SH	2000	-
00/017/02	1000	-			-
	2000	-		2000	-

4) When security deposit is refunded to the contractor –

On expiry of contract and after fulfilling all the conditions of contract the security deposit will be refunded to the contractor on production of a No Demand Certificate (IAFA -451) duly completed in all aspects. Before refund ensure from Demand Register that there are no demands outstanding against the contractor.

PM for refund of Security Deposit.

Code Head	+ RT	Code Head	+ CH
CB	1000	00/017/02	1000

- 5) The audit section will maintain the cash Security Deposit Register in IAFA 525 and the transactions at 1 and 3 above will be noted in the said register with Voucher No & date.
- 6) An agreement between the totals of postings in the Security Deposit Register and the corresponding figures appearing in monthly printed Sectional Compilation is verified.

7) **Lapsed Security Deposit –**

- 1) Security deposit remaining unclaimed for 3 years, exclusive of the year of deposit is transferred to lapsed deposit head.
- 2) Make appropriate entry in the Security Deposit Register.
- 3) Transfer the details of the transaction from Security Deposit Register to Lapsed Deposit Register. Complete details along with DV number of Original Receipt entry and Lapse entry; be noted in this register for future reference.
- 4) Sums so credited to government as above will not be refunded without the sanction of the PCsDA/CsDA who will authorize payment on ascertaining that the amount was really received and carried to the credit of the govt. as lapsed and that the claimant's identity and the title of the money are certified by the officer signing the application for refund.

i. **PM for Lapsed Security Deposit -Class of Voucher II**

Code Head	+ RT	- RT	Code Head	+ CH	- CH
01/575/30	1000	-----		-	
00/017/02	-----	1000			

ii. **PM for Refund of Lapsed Security Deposit -Class of Voucher I**

Code Head	+ RT	- RT	Code Head	+ CH	- CH
CB	1000	-----		-	
01/575/30	-----	1000			

IMPORTANT: The period of limitation for claiming security deposit by Contractor from Government is 30 Years from the date of deposit.

Action by Accounts Section:

- 1) Posting in SD register for each section separately from DVC monthly and the total figure under Security Deposit head collectively for all sections will be worked out and these figures should agree with the compiled actual shown in the printed RDR heads compilation and will be initiated by AAO/SO(A) in token of verification carried out. At the end of the year a summary will be prepared showing total RT & total CH which will agree with the amount reflected in AROB.
- 2) Call for annual statement of amount compiled to SD with year wise break from all audit sections in April and verify the compilation/clearance during the year and in case of discrepancy, take up the matter with the concerned audit section.

Minor Head 800 – Other Deposits:

- i) Group Insurance Fund – 017/04(RT)
- ii) Miscellaneous Deposits – 017/05(RT/CH) *

iii) Territorial Army Group Insurance Fund – 017/10(RT)

*With category prefix “15” to 017/05 – Sales Tax Deduction at source from contractors

*With category prefix “32” to 017/05 – Labour Cess.

i) 00/017/05 (RT/CH) – Miscellaneous Deposit: All deposits which do not pertain to any specified deposit head are compiled to head “Miscellaneous Deposits”.

1) Examples of transactions compiled to this head

a) Deposit works by E section & AOGE’s offices.

b) All money remaining unclaimed in respect of estate of officials and men who die, desert or who being in active service are officially reported missing or insane will also be compiled to miscellaneous deposits.

2) All other procedure is same as in security deposit code head 17/02 as given above

3) Example of Misc Deposit transaction.

1) MRO for Rs. 1000000/- in favour of PCDA SC Pune received on account of deposit work by AOGE (North) Pune.

AO GE (N) Pune will put a TE class II voucher PM as under:

Month	CDA Code	SN Code	Class of Vr. II	Voucher No
08	04	8003		

Code Head	+ RT	- RT	Code Head	+ CH	- CH
00/017/05	1000000		00/020/80	1000000	
<u>Narration: In adjustment of MRO received on account of Deposit work- give the details of work.</u>					

Note: The amount compiled as (+) receipts to misc Deposit Head 00/017/05 in above example, Rs 10 Lakh will be treated as an allotment to the work called “Deposit work”. This amount will be shown in the construction account to monitor the expenditure against the allotment of Rs 10 lakh. I.e. expenditure will be incurred upto the amount of the deposit of Rs. 10 Lakh only.

Note: Expenditure beyond the deposit amount cannot be incurred and should not be incurred.

1) When payment of RAR made to contractor for work completed in Deposit Works – the adjustment is as under:

Code Head	+RT	Code Head	+CH
CB	300000	00/017/05	300000
<u>Narration:</u> RAR payment made to contractor X against CA NO -- DT construction of KV building (Nature of work)			

2) Refund of unexpended balance on completion of work – Adjustment as under – work completion of is 9.50 lakh and Rs 50000 to be refunded.

Code Head	+RT	-RT	Code Head	+CH	- CH
CB	50000				
<u>00/017/05</u>		50000			
Narration: refund of unexpended balance to the Kendriya Vidhalaya Sangathan against CA NO -----.					

Important Note: the amount here is compiled as (-) RT because the original receipt of Rs 100000 which was received from KV for the deposit work has since been completed and the balance amount is refunded to KV. It is reduction in allotment. Only payment made to contractor is compiled as + CH because it represents expenditure incurred.

Erroneous compilation made under any of the Deposit Head should be readjusted by deduct entry and not by a fresh debit or credit.

ii) Code Head 15/017/05-Sales Tax recovered from contractors at source

Category prefix '15' when prefixed to Code Head Miscellaneous Deposit- 17/05 then the code head 15/017/05- is Sales Tax recovered from contractors at source

- 1) Operated by all AOGes offices and 'E' Section (MAP).
- 2) This code head is operated on Receipt side only as Sales Tax recovered from contractors is in the nature of receipts recovered on behalf of Sales Tax Dept. which is later remitted to the concerned Department.
- 3) The balance under this head at the end of the Month/Year should be 'NIL'- which means all amount recovered on behalf of Sales Tax Dept. has been remitted to the Dept.

Action by Audit Section

Example of Punching Medium Entries

- 1) When Sales Tax recovered from Contractors Bills, compile the recovery as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
CB	9500		SH	10000	
*15/017/05	500				
Total	10000/-			10000/-	

- 2) Sales Tax recovered from contractors remitted to Sales Tax Dept.

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
CB	500				
*15/017/05		500			
Total	500/-	500/-			

***By above two adjustments the balance under this head becomes 'NIL' Therefore remittance to the authorities should be in the same month.**

iii) Code Head 32/017/05- Labour Cess

Category prefix '32' when prefixed to Code Head Miscellaneous Deposit- 17/05 then the code head 32/017/05- is Labour Cess.

Procedure same as Sale Tax as above.

Action Taken by Accounts Section:

- 1) Accounts section on receipt of monthly compilation verifies the DVC/GSC and ensures that compilation under this head is 'NIL'.
- 2) When compilation exists, the concerned sections are asked the reason for not remitting the amount recovered on account of Sales Tax to the concerned Dept. and issue instructions to remit the amount immediately.

iv) Code Heads as under: are operated by PAO (ORs) and reconciled by ORs Cell of the Main Office.

- ❖ 00/017/04 – Group Insurance Fund
- ❖ 19/017/04 – Conveyance Advance
- ❖ 21/017/04 – House Building Advance
- ❖ 22/017/04 – Computer Advance
- ❖ 23/017/04 – Car Advance
- ❖ 00/017/10 – Territorial Army Group Insurance

a) **00/017/04 Group Insurance Fund & 00/017/10- Territorial Army Group Insurance Fund**

The above fund account is maintained by Director Army Group Insurance and all payments from the fund are made by the Directorate AGI and not the PAOs or ORs Cell. Hence operative on RT side only.

Role of PAO (ORs) under this scheme

1. Monthly recovery of AGI Subscription from the IRLA
2. Compiling the monthly subscription recovered during the month itself as under

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
93/020/91	17500		Pay & Allowance	20000	
00/017/04 or 00/017/10	2500				
Total	20000/-			20000/-	

3. Remit the amount of Subscription recovered by the PAO (ORs) to Director of Army Group Insurance supported with the Schedule of Recovery to enable the Director of AGI to reconcile and credit the amount in the Insurance Fund Account of the Army personnel.

Remittance entry as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
93/020/91 or 00/020/81	2500				
00/017/04 or 00/017/10		2500			
Total	2500	2500			

This code operated by PAO (ORs) on the Receipt Side only.

4. Forward the recovery/remittance schedule to ORs Cell for reconciliation and watching the recovery/remittance

Role of ORs Cell:

- To ensure that all amount recovered on account of AGI is as per the rate specified by Director of AGI.
- Reconcile the amount of recovery w.r.t. strength of the IRLA maintained by each PAO.
- No. of Army Personnel x Rate of Recovery = Monthly Compilation to 00/017/04 of the PAO's.
- Verify that the amount recovered and compiled as (+) RT to 00/017/04 & 00/017/10 is fully remitted.
- Call for the Recovery/Remittance Schedules from PAOs to verify monthly Recovery/Remittance

Role of Accounts Section:

- Review the compilation to ensure that the Monthly/Annual compilation is not adverse & progressive balance under RT is not more than monthly compilation, which means there is accumulation of Receipts.
- If in Adverse, take up the matter with ORs Cell/PAOs.

b) The following Advances are paid by Director AGI from Army Group Insurance Fund and not by the PAOs. Hence there is no compilation on Charge side in the RDR compilation.

- ❖ 19/017/04 – Conveyance Advance
- ❖ 21/017/04 – House Building Advance
- ❖ 22/017/04 – Computer Advance
- ❖ 23/017/04 – Car Advance

In the above cases Director AGI after sanctioning and releasing the above advance intimates to the PAOs to recover from the IRLA monthly installment of the amount of advance and there after the interest and to remit the same to the AGI Directorate monthly.

Action by PAOs

- i) On receipt of recovery intimation from Director Army Group Insurance Fund along with the consent note of the individual authorizing PAO (ORs) to recover the EMI, the outstanding loan amount is noted in the IRLA for recovery.
- ii) Equal monthly installment is recovered from his pay and allowances on account of HBA and is compiled as under

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
93/020/91	9000		Pay & Allowance	10000	
21/017/04	1000				
Total	10000/-			10000/-	

- iii) Forward the above data to EDP for compilation
- iv) Forward the recovery schedules quoting the number of installment deducted to Army Group Insurance Fund New Delhi on monthly basis as per the format prescribed by them (AGI Fund Office) & a copy to ORs Cell.
- v) Remit the amount recovered to Army Group Insurance Fund as under

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
93/020/91	1000				
21/017/04		1000			
Total	1000/-	1000			

Action by ORs Cell:

On receipt of recovery/remittance schedules, reconcile the same with actual compilation in DVC/GSC/RDR and discrepancy if any; bring it to the notice of PAOs for rectification.

Action by Accounts Section:

- Ensure that the progressive balance in RDR/GSC is not adverse, if adverse; bring the adverse balance to the notice of ORs Cell/PAO for rectifying the same.
- Ensure that all amount recovered has been remitted to AGIF in the same month except the recovery of March which is remitted in April.

V - Major Head 8550 – Civil Advances
Minor Head 103 – Other Departmental Advances

00/018/01 – Immediate Relief of Advance granted to the families of deceased Govt servants: Immediate relief is granted to the families of deceased Non Gazetted employees and recoveries thereof compiled to this Code Head. Amount under this Head should not remain outstanding for more than 6 months as the amount paid is required to be recovered from the dues paid to the family of the deceased Govt servant by audit section.

1) Compilation by Audit section when payment made:

Code Head	+RT	Code Head	+CH
CB	8000	00/018/01	8000
<u>Narration:</u> In adjustment of immediate relief paid to the Family of Late Shri _____ deceased Govt employee.			

2) Compilation by audit section when advance on account of immediate relief recovered from supplementary bill or MRO received.

Example		(+)RT		(+)CH
a)Recovered	00/018/01	8000	Pay & All	8000
From pay				
		(+)RT		(+)CH
b)Adv refunded	00/018/01	8000	MRO(00/020/80)	8000
<u>Narration:</u> In adjustment of amount recovered from Pay & Allowances on account of immediate relief / MRO received for the amount and deposited into Govt. Account.				

Note: The above code head can only be operated by AT Sections dealing with Pay bill and not by store, Misc,'E','T' sections.

Action by Accounts Section:

- i) Note the monthly compilations from the Detailed Voucher Compilation, section wise in the Register of Immediate Relief maintained in the section to watch the payment of recovery.
- ii) In cases where recovery is not made in the following months reminder to be issued to the audit section to recover the advance immediately and compile the amount recovered as +RT to 00/018/01.

VI MAJOR HEAD 8551 – DEFENCE ADVANCES

MINOR HEAD – 101- DEFENCE ADVANCES

CODE HEAD –

- 00/018/60 – Advance – Imprest Holders Account
- 00/018/61 – Advance adjustable in CDA's office (Working Capital)
- 00/018/64 – Miscellaneous Advance
- 00/018/65 – Advances to Pay Account Offices.

1) Code Head 00/018/60 – Advance – Imprest Holder's Account:

- (i) Advance of Funds provided to Imprest Holder of Army/Navy/Air force will be debited to this head and is cleared on receipt of monthly expenditure accounts from Imprest Holders.
- (ii) This code head is operated by Store Section for payment of S&S Imprest Account & 'E' Sn in case of Operational Works.
- (iii) When advance is made to Imprest Holders, this code head (00/018/60) is compiled as (+) CH and on receipt of monthly account from Imprest Holder the code head 00/018/60 is relieved as (+) Rt.
- (iv) At the end of the financial year the amount compiled to 18/60 as (+) CH and (+) RT should be same/equal.

Action by Audit Section:

1. When requisition for advance is received, enter the details in Cash Requisition Register and pass the requisition for payment as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
93/020/91	100000		00/018/60	100000	
Total	100000/-			100000	

2. Note the Detailed Voucher (DV) No. & DT against the Requisition passed in the Cash Requisition Register.
3. When monthly expenditure account for Cash Requisition made above is received in the audit section, link the account with the entry in the Cash Requisition Register, audit the account and compile the account to clear the Suspense Head 00/018/60 as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/018/60	95000		SH	95000	
OB 00/001/00	5000		CB (Closing Balance) 00/090/00	5000	
Total	100000/-			100000	

4. While linking the compilation of the monthly account in the CR Register the DV No. of the above TE must be noted against the cash requisition made and the item rounded off as cleared.
5. At the end of the month verify the CR Register to ensure that no item pertaining to the previous month remains outstanding, which means that the monthly accounts have not been received.
6. Call for the monthly account in respect of outstanding items left for clearance in the register and on receipt of the account compile the same and clear from the register.
7. The March Preliminary is open till 1st week of April, confirm that the accounts for all requisitions made throughout the year are received and duly compiled before the close of the year.
8. On receipt of compilation for March Preliminary the concerned Auditors AAO/SAO should confirm that the compilation to code head 00/018/60 (+) CH and (+) RT against code head 00/018/60 is equal. If receipt is less, it means monthly account is yet to be received, and register of CR Requisition will show unlinked items to that extent. In such case call for the Account immediately from the unit concerned and compile the account in 13 Account positively.

2) Code head-00/018/61 – Advances adjustable in CDA’s office (Working Advance)

Cash assignments are placed in favour of Military Farms. On receipt of monthly account from Military Farm, which includes Working Advance paid by Military Farm, the same is adjusted as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
			Imprest Holder’s Advance 00/018/60		20000
			00/018/61	20000	
Total				20000	

On receipt of account from the Military Farms, the ‘Working Advance’ will be noted in the register of Advance Payments. On receipt of vouchers in the next month’s account, Suspense 018/61 will be cleared. A note regarding clearance will be made in the register against each entry and PM will be put up as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/018/61	20000		SH	20000	
Total	20000			20000	

3) Code Head 00/018/64:-Miscellaneous Advances:

Transactions which are of the nature of debts due to Government but which do not come under any of the Heads of Advances are compiled to this head, when information is received subsequently the correct head of account is required to be credited or debited clearing the amount compiled under the Head 00/018/64. Normally there should be no compilation under this code head.

This code head is frequently being operated by almost all AOGEs which actually is a misclassification.

Action by AOGE:

1. Review the suspense register monthly/quarterly and take action to clear the amount outstanding under this head.

2. Example : (i)

Immediate relief (00/018/01) of MES organization has been compiled to this head as (+) CH. The same is required to be recovered from supplementary bill and compiled as (+) RT to 00/018/64. By operating this (+) CH & (RT) the Miscellaneous Advance Head is cleared.

Example: (ii)

Advance paid to MSEDL as security deposit for HT connection, has been compiled to 00/018/64 instead of 00/020/85 (security deposit by Central Government offices with the state). This can be rectified by a transfer entry as under:

Month-	CDA-	Section-	Class Voucher II	Voucher No.	
Code Head	(+)RT	(-)RT	Code Head	(+)CH	(-)CH
			00/020/85 00/018/64	xxxxx	xxxxx
<u>Narration for PM:-</u> Give the DV. NO. _____ date _____ when it was originally compiled erroneously now rectified.					

Action by Account Section:

1. Review the compilation monthly to ensure that 00/018/64 Code Head has not been operated.
2. If operated, call for the details of transaction to find out whether the compilation is genuine one or is a misclassification and take up the matter with the concerned AOGE for its rectification in subsequent month.

4) Code Head 00/018/65- Advances to Pay Account Offices:

The advance paid to an Imprest Holder is initially booked to a Suspense Code Head i.e. 00/018/65 with category prefix code of the CDA e.g. 04/018/65 for Imprest Holders under audit jurisdiction of PCDA (SC). When the imprest holder submits the monthly account to the PAO along with the supporting vouchers, the expenditure made out of this advance is booked to the relevant heads by releasing the suspense head. This is known as Demand Intimation.

The Imprest Holder will receive advance from 'M' Section of Regional CDA, PAO, Field Cashier etc. as the case may be and a Class I Punching Medium as shown below will be prepared by 'M' Section after payment of Rs 413000/- through cash register:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
CB	413000		04/18/65	413000	
Total	413000			413000	

M Section of Main Office which has compiled the code head 04/018/65 will in turn intimate the amount to the concerned PAO for watching the disbursement of the same and clearance of Suspense Head.

The imprest accounts received in the PAO with the vouchers are compiled to the respective code heads through Class V PM. The vouchers such as AFPP fund paid vouchers, Misc. vouchers received along

with the Imprest Accounts and Aquittance Rolls are scrutinized/audited and are compiled against the exchange code of the Controller concerned.

A Class V PM as shown below is prepared by the PAO --

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	
00/018/65	413000		00/015/10	200000	
			00/020/80	50000	
			00/070/21	100000	Other PAO
			00/072/21	60000	PAO
			01/112/06	2500	Own PAO
			01/112/07	500	PAO
Total	413000			413000	

In Class V PM a sum of Rs 413000/- has been released from the Suspense Head 04/018/65.

Clearance of Acquittance Rolls-

The ACRs received in the Imprest Section of the PAOs are bifurcated as 'Own PAO' and 'Other PAO'.

Amount pertaining to 'Own PAO' will be debited in the IRLA and charged against pay and allowances head duly relieving the suspense head through a Class V PM as shown above.

Aquittance Rolls pertaining to other PAOs are forwarded to the PAOs concerned. On receipt of the same other PAOs will confirm the amounts through Form 'X' acknowledgments. The PAO can raise debit against the CDA concerned using exchange code head of the other CDA, through Class-II PM (DID Schedule)(Originating transaction w.r.t above Class V PM)

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
			00/070/21	100000	
Total				100000	

On receipt of the DIDS the other PAO will respond by (+) RT to the concerned CDA code and (+) CH to relevant /018/65.

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/074/22	100000		(Relevant Pay Head)	100000	
Total	100000			100000	

VII- MAJOR HEAD 8659- SUSPENSE ACCOUNT DEFENCE

MINOR HEAD

- 101 – 20 Series Pay Accounts Office- Suspense
- 102 – 19 Series AG
- 108 – Public Sector Bank Suspense – 03/020/76
- 109 – Reserve Bank Suspense
- RBI Suspense (Classified) 00/020/82
- RBI Suspense (Unclassified) 03/020/83

MINOR HEAD 101 – 20 Series Pay Accounts Office- Suspense

Outward Settlement claim CREDIT (Cheque to be issued to other Ministries)

Claims are received in the Misc Section and AOGEs Offices for the services rendered or supply made by other Ministries to Defence Unit/Formation like publication of advertisements, stationary supply etc. These bills are compiled to code head:

00/020/30 & 00/020/50

The vouchers/claims from PAO are received in Unit which are forwarded to the Misc Section/AOGE office. The Audit Section will carry out necessary check and compile the amount payable to PAO by operating a PM as under:

Month:	CDA:	Section:	Cl. of Vr.: II	Vr. No.:	
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch
PAO Suspense Head	XXX		Service Head	XXX	

The copy of PM and Schedule is sent to Accounts Section

Action by Accounts Section:

1. On receipt of duplicate copy of Punching Medium along with supporting details and vouchers, Accounts section will reconcile the amount booked with Detailed Voucher Compilation (DVC) of respective month in which amount has been booked. The schedules received from the Audit Sections will be segregated PAO wise and posted in the claim register.
2. A payment order for the amount compiled will be issued by the Accounts Section on IAF (CDA)-13 and suspense head will be cleared by operating Punching Medium as under:

Month:	CDA:	Section:	Cl. of Vr.: I	Vr. No.:	
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch
CB	XXX				
PAO Suspense Head		XXX			

After issue of Cheque the relevant columns in the register are completed with details of Cheque.

Acknowledgement of Cheque issued is watched.

PAY & ACCOUNTS OFFICE SUSPENSE HEADS

(00/020/01 to 00/020/50)

DEBIT (Cheque to be received from other Ministries)

The settlement claims are received for the services rendered like training charges in respect of Foreign Trainees imparted in training establishments in India, NSG Deputationist in PAO etc.

Unit authorities forward claim along with all details/documents to Audit Section. The Audit Section will audit the claim and compile the amount reimbursable as under:

Month:	CDA:	Section:	Cl. of Vr.: II	Vr. No.:	
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch
CB	xxxxx		Suspense Head	xxxxx	
Total	xxxxx			xxxxx	

Action by Accounts Section:

1. The claim/voucher with duplicate copy of PM is received in Accounts Section which will reconcile with DVC of concerned month and then claim is raised and forwarded to concerned PAO after making an entry in the Outward Register (Suspense Register).
2. On receipt of cheque/DD, a MRO will be prepared in triplicate and will be presented to Bank for clearance and on receipt of the original copy of the MRO Accounts Section will adjust it by relieving the PAO suspense head by operating following Punching Medium:

Month:	CDA:	Section:	Cl. of Vr.: I	Vr. No.:	
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch
			00/020/80	XXX	
			PAO Suspense Head		XXX

Minor Head 101-

1. Code Head 020/38-Ministry of Home Affairs:

IRLAs of the PBORs who are on deputation with NSG will continue to be maintained by the PAO and the Pay & Allowances are credited in the IRLA and PM is put-up as under.

Month:	CDA:	Section:	Cl. of Vr.: I	Vr. No.:	
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch
CB	xxx				
Fund HBA	xxx xxx		Pay Code	xxx	
Total	xxx			xxx	

The expenditure report of Pay & Allowances in respect of PBORs posted to NSG units is generated and expenditure (Gross) booked in Class II PM as under:

Month:	CDA:		Section:	Cl. of Vr.: II		Vr. No.:
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch	
			Pay Code			xxx
			PAO Suspense Head	xxx		
Total				xxx		

Action by Audit Section (ORs Cell):

On receipt of expenditure statement from the PAO (ORs), the OR Cell will consolidate the statement and verify the bookings from the DVC and thereafter forward to NSG Directorate for issuing cheque/Draft.

The cheque/Draft is sent to cashier for encashment along with MRO in triplicate. On receipt of MRO from cashier, PM will be put up as under:

Month:	CDA:		Section:	Cl. of Vr.: II		Vr. No.:
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch	
			MRO	xxx		
			PAO Suspense Head			xxx

Retrenchment amount if any will be intimated to the PAOs concerned for verification and compilation as under:

Month:	CDA:		Section:	Cl. of Vr.:		Vr. No.:
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch	
			SH	xxx		
			PAO Suspense Head			xxx

Here PAOs compile the Suspense Head and ORs Cell clears the Suspense Head. Accounts Section monitors the compilation/clearance.

2. Code Head 020/45-Ministry of External Affairs:

Expenditure incurred on account of training charges in respect of foreign trainees who have undergone training in defence training establishments in India is compiled to this code.

The Living Allowance claim is admissible to the foreign trainees from the date of arrival in India to the date of conclusion of the course. This allowance is payable for each month in advance. The first advance for the full month or part thereof will be paid immediately on arrival of the trainee in India. The Contingent Bill from the Training Establishment will be received in M section which after passing the bill will put up PM as follows:

Month:	CDA:	Section:	Cl. of Vr.:	Vr. No.:	
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch
93/020/91	xxx		84/581/00	xxx	

After completion of training the expenditure incurred by the foreign trainees is submitted by the Training Establishment to M section. The Training Establishment is required to invariably submit the expenditure statement together with copy of Ministry of External Affairs order.

After carrying out necessary check, the M section will compile the amount of expenditure incurred by operating a PM as under:

Month:	CDA:	Section:	Cl. of Vr.:	Vr. No.:	
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch
01/551/01	xxx		84/581/00		xxx
01/371/01	xxx		00/020/45	Full amount of expenditure	

Action by Accounts Section:

1. The claim/voucher with duplicate copy of PM is received in Accounts Section which will reconcile with DVC of concerned month and then claim is raised and forwarded to PAO MEA after making an entry in the Outward Register (Suspense Register).
2. On receipt of cheque/DD, a MRO will be prepared in triplicate and will be presented to Bank for clearance. On receipt of the original copy of the MRO, Accounts Section will adjust it by relieving the PAO suspense head by operating following Punching Medium:

Month:	CDA:	Section:	Cl. of Vr.: I	Vr. No.:	
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch
			00/020/80	XXX	
			00/020/45		XXX

3.Code Head 020/48-Ministry of Health And Family Planning:

Procedure is same as in 0/020/38 & 0/020/45

MINOR HEAD 102 – 19 Series Accountant General Suspense

Code Heads operated as under:

1. 00/019/09 A.G. West Bengal
2. 00/019/14 A.G (I) Maharashtra
3. 00/019/15 A.G (II) Maharashtra

Procedure to be followed same as PAO Suspense 20 series

Minor Head 108– PSB Suspense (03/020/76)

1. PSB Suspense code head is operated by Accounts Section only.
2. The above code head is operated when there is a difference between the figure of Debit/Credit Scrolls received from the Public Sector Bank compiled by Accounts Section and corresponding advice received from RBI CAS Nagpur in the monthly account.
3. Wanting Debit/Credit Scrolls when received from PSB or when wanting advice is received from RBI the above Suspense Head is cleared.

(a) Examples for item 3 Minor Head 102 above – For Wanting Scroll for Debit (payment)

- (i) The Payment/Debit Scroll received from Public Sector Bank during the month for Rs. 90/-, the Punching Medium by the Accounts Section Cheque/CMP Group is to be compiled as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
28/021/00 RBI Deposit in r/o PSB	90				
00/020/81 (Chq) 93/020/91 (CMP)		90			
Total	90	90			

- (ii) Defence Proforma Account (Monthly Account) received in Accounts Section from RBI (CAS) Nagpur shows payment made by PSB as Rs 100/-

The difference between the debit scroll received and amount intimated by RBI is Rs 10/- (SI (ii)–SI (i)) as under:

BANK	AMT REPORTED BY RBI	AMT COMPILED BY ACCOUNTS SECTION	DIFF TRANSFER TO SUSPENSE WANTING SCROLL (2-3)
1	2	3	4
SBI	100	90	10

The difference of Rs 10/- as Wanting Scroll will be transferred to Suspense Head by Accounts Section. on Reconciliation of DPA (Monthly Account) received from RBI (CAS) Nagpur as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
28/021/00	10		03/020/76	10	
Total	10			10	

The above entry is for compilation to Suspense Head 03/020/76 – PSB Suspense and cleared when scroll is later received from banks in Accounts Section as under:

PM Format Class II

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/020/81 93/020/91		10	03/020/76		10
Total		10			10

*** For previous year transaction prefix '77' to both CB/CMP & PSB Suspense code heads.**

(b) Examples for item 3 Minor Head 102 above – For Wanting Scroll for Credit (Receipt)

(i) Receipt/Credit Scroll received from Public Sector Bank during the month for Rs. 90/-, the Punching Medium by the Accounts Section MRO Group is to be compiled as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
			28/021/00 RBI Deposit in r/o PSB	90	
			00/020/80 (MRO)		90
Total				90	90

(ii) Defence Proforma Account (Monthly Account) received in Accounts Section from RBI (CAS) Nagpur shows receipts made by PSB as Rs 100/-

The difference between the credit scroll received and amount intimated by RBI is Rs 10/- (SI (ii)–SI (i)) as under:

BANK	AMT REPORTED BY RBI	AMT COMPILED BY ACCOUNTS SECTION	DIFF TRANSFER TO SUSPENSE WANTING SCROLL (2-3)
1	2	3	4
SBI	100	90	10

The difference of Rs 10/- as Wanting Credit Scroll will be transferred to Suspense Head by Accounts Section on Reconciliation of DPA (Monthly A/c) received from RBI (CAS) Nagpur as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
03/020/76	10		28/021/00	10	
Total	10			10	

The above entry is for compilation to Suspense Head 03/020/76 – PSB Suspense and cleared when credit scrolls are later received from banks in Accounts Section as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
03/020/76		10	00/020/80		10
Total		10			10
* For previous year transaction prefix '77' to both MRO & PSB Suspense code heads.					

Minor Head – 109 Reserve Bank Suspense

Code Heads under this Head are:

- a) 00/020/82 – RBI Suspense (Classified)
- b) 74/020/82 – RBI Suspense (Classified) MEA
- c) 03/020/83 – RBI Suspense (Unclassified)

a) 00/020/82- RBI Suspense (Classified) –

Transactions originating in the books of Railways, Post & Telegraph which are due for final adjustment in Defence Account are compiled to this code head.

1. Transactions compiled to 00/020/82 are in the nature of payments for railway sidings and platforms, electricity of MCO building, payment to Postal Authority.
2. **The transactions are known as Inter Governmental Adjustments (IGA)/ Inward Settlement Account i.e., transaction between Defence Services and Railways/Post.**
3. Code Head 20/82 is operated by AO GEs & Accounts Section.
4. IGA are made through book adjustments. In book adjustment, the Railways forward an Advice to RBI- CAS Nagpur with an instruction to debit PCDA's Account and credit their Account, a copy of the advice is also forwarded to PCDA along with vouchers accepted by the executives (GEs Office) for information. Based on the Advice, RBI CAS debits DPA of PCDA and credits Railways Account and forwards Clearance Memo (CM) to Railways and Accounts Section of the PCDA Office.
5. **Action of Accounts Section-**
 - i) On Receipt of CM from RBI (CAS) Nagpur, the Debit transaction is put up as under:-

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/021/00 RBI Deposit	xxx		00/020/82 RBI Suspense classified	xxx	
Total	xxx			xxx	

*** Note: 00/020/82 is known as RBI Suspense Classified since from the Clearance Memo received from RBI (CAS), Accounts Section of PCDA (SC) is able to identify which department has raised the debit advice against PCDA (SC).**

- ii) On receipt of copy of Advice along with vouchers from Railway, a Civil Inter Department Schedule (CID) is prepared and forwarded to the AOGC with instruction to clear the RBI Suspense Classified Head as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
			SH	xxx	
			00/020/82 RBI Suspense classified		xxx
Total				xxx	xxx

6. **Action by AO GEs: The AO GEs on receipt of CID Schedules** will carry on the above adjustments immediately by a Class II voucher and forward a copy of the CID & PM Class II to Accounts Section for linking. (Flow Chart for Inward Settlement on pg. no. 54)

b) **74/020/82 – RBI Suspense (Classified) Ministry of External Affairs:**

- 1) W.e.f 18/3/2009 PCDA, New Delhi has been nominated as Nodal agency for transaction with the CCA, MEA – in respect of Defence personnel proceeding on deputation to foreign embassies/mission abroad.
- 2) The vouchers received by the PCDA, New Delhi from CCA, MEA in respect of Defence personnel civilian are passed on to the concerned offices for noting in the IRLAs, the Fund/DHR recovery and thereby responding to the schedule.
- 3) DIDS originated by PCDA, New Delhi are received in Accounts Section of PCDA's office for responding action.
- 4) Accounts Section will respond to the DIDS as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
74/020/82	xxx		00/086/22	xxx	
Total	xxx			xxx	

One copy of the above PM shall be forwarded to EDP for compilation and one copy of DIDS with vouchers to PAO (ORs) concerned with instruction to post the fund credit in IRLA and release the suspense head as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
74/020/82		xxx			
00/015/10	xxx				
Total	xxx	xxx			

- 5) PAO (ORs) on receipt of DIDS from Accounts Section will post the fund transaction in the IRLA, compile the PM as above and forward the copy of the PM adjusted as above to Accounts Section.

c) **03/020/83- RBI Suspense (Unclassified)**

Similarly, if Wanting Scroll is in respect of RBI Branches, the difference between the Debit Scroll (Payment Scroll) received from RBI Branches (Jaipur, Mumbai, Kolkata, Delhi etc) and the amount intimated in DPA by RBI (CAS) Nagpur will be transferred to Suspense Head by Accounts Section under code head 03/020/83 as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/021/00 RBI Deposit	10		03/020/83	10	
Total	10			10	

Examples of Wanting Advice:

Debit Scroll received from RBI Branches for Rs 110 in Account Section will be compiled as under

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/021/00	110				
00/020/81 93/020/91		110			
Total	110	110			

DPA received shows payment made by RBI Branches as Rs 100/-.

The difference between the amount compiled by PCDA (SC) Account Section to RBI Deposit Head 00/021/00 based on debit scroll received and the amount intimated by RBI (CAS) Nagpur in DPA as above (110-100)= 10 as follows

BANK	AMT REPORTED BY RBI	AMT COMPILED BY ACCOUNTS SECTION	DIFF TRANSFER TO SUSPENSE WANTING ADVICE (2-3)
1	2	3	4
SBI	100	110	-10

In the example above the figure compiled by PCDA is more than the amount reported by RBI CAS Nagpur. Hence the difference is due to Wanting Advice i.e. less amount reported by RBI. In such cases locate the transaction and refer to RBI Mumbai to report the transaction to RBI- CAS Nagpur, who will thereby report the Advice in the following month's account.

The difference of Rs -10/- as Wanting Advice will be transferred to Suspense Head by Accounts Section to bring the compiled figure of PCDA at par with the figure reported by RBI CAS in DPA- by reconciling as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/021/00 RBI Deposit		10	03/020/83		10
Total		10			10

On receipt of the Advice (the amount is reported by RBI CAS in next month) the entry by Accounts Section is as follows:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/021/00 RBI Deposit	10		03/020/83	10	
Total	10			10	
(Clearance of Suspense Head)					

Minor head- 140 Miscellaneous Suspense

The code heads under Minor head 140 are:

1.	00/020/61	6.	00/020/65
2.	28/020/61	7.	00/020/72
3.	29/020/61	8.	26/020/72
4.	30/020/61	9.	93/020/96
5.	75/020/61		

(1) 00/020/61: Outstanding balance under code head 16/04 – (Employee contribution) & 16/05 (Govt. contribution) due to non remittance to trustee bank under New Pension Scheme, is transferred to this code head at the end of the financial year by audit section:

	+ RT	- RT	This head is operated on the Receipt side only, receipts recovered are transferred.
00/020/61	100	-	
00/016/04	-	50	
00/016/05	-	50	
	100	100	

2) Later on receipt of PRAN number etc the amount is remitted to the trustee bank in next Financial Year i.e. in April or subsequent months as under :

Code Head	+ RT	-RT
CB	100	-
77/020/61	-	100

3) Before the close of the next financial year, amount outstanding under code head 00/020/61 + RT should be cleared by remittance under code head 77/020/61 as (-) RT.

***Prefix 77 denotes remittance of previous years and should always show as (-) progressive balance in the RDR compilation**

(2) 28/020/61: Difference in Opening/Closing Balance:

At the end of each month, the closing balance should be brought forward through a PM as opening balance in the next month's account. In the absence of such a PM, the EDP centre brings forward the closing balance of the current month by central adjustment and transfers the difference to Suspense Head (28/020/61).

The procedure for operating this Suspense by EDP Centre is as under:

Last Month CB (CH-090/00)	(Less)	Current Month OB = (CH- 001/00)	Difference
i) 100		90	(+)10
ii) 90		100	(-) 10

Transferred as:

(i) 00/001/00 (OB) as (+) RT
28/020/61 (sus) as (-) RT

(ii) 00/001/00 (OB) as (-) RT
28/020/61 (sus) as (+) RT

Suspense Head 28/020/61 automatically gets cleared by the end of the Financial Year by following the above procedure.

This transaction is in respect of Cash Assignment Accounts rendered by units and formations in Store Section dealing with S&S Imprest. This code Head is to be watched /monitored by Store Section.

Action by Accounts Section:

Forward the HQrs EDP Centre's PM of transfer to 28/020/61 to Store Section to confirm the correctness of the amount transferred.

To watch the compilation under 28/020/61 in RDR and ensure that by 13 Accounts each year the compilation under 28/020/61 shows 'NIL' progressive balance. If otherwise, take up the matter with Store Section.

(3) 29/020/61: Fictitious RDR Heads: When an incorrect/fictitious RDR Head is operated by Audit Section CGDA's computer centre transfers the compilation to this suspense head (29/020/61) and forwards the details of the transaction for verification and necessary adjustment.

- When 29/020/61 is compiled by the HQrs Office as Charge, relieve the Suspense Head as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
			29/020/61		xxx
			Correct RDR Head	xxx	
Total				xxx	xxx

(4) 30/020/61: Unbalanced Punching Medium: PM by Accounts Section:

Unbalanced Punching Medium is transferred to this head.

(5) 75/020/61: Fictitious Service Head:- Suspense on account of fictitious/incorrect service heads of CHB (Classified Hand Book)

When a fictitious Service Head is operated by Audit Section, CGDA's computer centre transfers such compilations to this suspense head (75/020/61) and forwards the detail of the transactions for verification and necessary adjustment.

- When 75/020/61 is compiled by the HQrs Office as Charge, relieve the Suspense Head as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
			75/020/61		xxx
			Service Head	xxx	
Total				xxx	xxx

(6) 00/020/65: Prime Ministers National Relief Fund :- The amount recovered from Pay & Allowances on account of contribution to Prime Ministers Relief Fund by Pay Section, AAO, AOGEs, etc. dealing with pay and allowances will be compiled to this Code Head as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/020/65	10		SH	CB	100
Total	110			110	

Forward the Punching Medium and Schedule for the recovery made to Accounts Section to remit the recovery to Deputy Secretary Prime Minister Office New Delhi.

Action by Accounts Section:

On receipt of printed compilation verify to ensure that code head 020/65 has been compiled in the month for which punching medium has been received from Audit Section and the amount in schedule of recovery & the DVC agrees.

Take action to remit the recovery through IAF CDA-13 to Deputy Secretary PMO New Delhi as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
CB	10				
00/020/65		10			
Total	10	10			

This code head is operative on the receipt side only as (+ RT or -RT)

Note: Category prefix '9' is operated in case of recovery from DAD employees.

(7) 00/020/72- Exchange Account Suspense (Defence):-

1. DID Schedules prepared for items which do not pertain to Defence Exchange Account Heads but have been erroneously compiled thereto and which consequently appear in the detailed lists sent by the EDP Centre.
2. In such cases, the section concerned will be asked to withdraw the amount and to book it

to appropriate head.

3. Such withdrawals will be classified as Minus Receipt & Minus Charge as the case may be.
4. The original and rectified DIDs will be sent together to the responding PCDA/CDA through a Demi-Official letter, who will respond both the schedules by operating the Exchange Account Head per contra adjustment to this code head 020/72.

(8) 26/020/72- AFPPF Fund Suspense:

1. The Suspense code head 26/020/72 is used as a temporary suspense for adjustment of Fund paid vouchers received from other PAOs.
2. **This code head is operated by PAOs only.** But the PAOs have operated the code head 00/020/72 instead 26/020/72 till date.
3. Generally the fund paid vouchers are booked against AFPP Fund Code Head 00/015/10.
Example: On receipt of Imprest Account the PAO will compile the account as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/018/65	150000		AFPPF Paid (Own)	100000	
			AFPPF Paid- Other PCDA B'lore 75/21	50000	
Total	150000			150000	

In the above example, the PM of the PAO will be as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/018/65	150000		00/015/10	100000	
			00/075/21	50000	
Total	150000			150000	

PCDA (SC) will Originate DIDS & forward the vouchers to PAO concerned showing full details of paid vouchers, such as Army No., Rank, Name, amount of withdrawal etc.

PCDA B'lore in the above example: is the receiving end.

There are different circumstances for receipt of paid vouchers they are as follows:

- (a) Paid voucher received alongwith DIDS by PAO concerned – **Responding the adjustment will be as under:**

Month/Yr	CDA-04		CI 8	Vr. No.	
Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/074/22	50000		00/015/10	50000	
Total	50000			50000	

- (b) Paid vouchers received without DIDS in the PAO & DIDS for the same received later- PAO concerned will adjust the Fund vouchers as under through Class II PM and details are available but CDA details not available.

(i) PM

Month/Yr	CDA-04		CI 8	Vr. No.	
Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
*26/020/72	xxx		00/015/10	xxx	
Total	xxx			xxx	

(ii) Later, on receipt of DIDS the PAO will respond through class VIII PM as under:

Code Head	Receipts	
	(+) RT	(-) RT
00/074/22	xxx	
*26/020/72		xxx
Total	xxx	xxx

*Here the code head 26/020/72 gets nullified on response of DIDS.

(c) DIDS for more than one PAO under the PCDA/CDA clubbed together, received in the Accounts Section of Main Office for onward transmission/adjustment to ORs cell in Regional Controller Office where such cell exists for responding action & forwarding the same to concerned PAOs. The ORs Cell will respond the DIDS as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/075/22	50000		(ACR) 11/022/15	10000	
			(BEG) 14/022/15	40000	
Total	50000			50000	

**The code head used 022/15 is a temporary suspense & the prefix denotes the PAO Code. After adjustment of the DIDS as above ORs Cell will forward a copy of the adjusted DIDS to the PAO – ACR & PAO BEG with instruction to relieve the Suspense Head 11/022/15 & 14/022/15 respectively.*

(2) PAOs receive the vouchers directly without DIDS. On receipt of vouchers, will adjust as under:

PAO(ORs) ACR

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
**26/020/72	10000		00/015/10	10000	
Total	10000			10000	

PAO(ORs) BEG

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
**26/020/72	40000		00/015/10	40000	
Total	40000			40000	

(3) PAOs on receipt of DIDS responded by ORS Cell of Main Office take following action to relieve the suspense head 022/15 as under:

PAO (ORs) ACR

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
11/022/15	10000				
**26/020/72		10000			

PAO(ORs) BEG

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
14/022/15	40000				
** 26/020/72		40000			

****Note:** here the PAO relieve two suspense code heads one operated by ORS Cell i.e. 022/15 & the other operated by PAOs i. e. 020/72

(9) 93/020/96 CMP Suspense: Rejection under CMP is compiled to this code head.

VIII- Major Head 8670 – Cheques And Bills

Minor head 109:- Drawing from Banks/ Treasury

Cheques are issued by Disbursement Section based on D.P sheet and cheque slips received from Audit Section. The Cheques are sent to the payee banks by Disbursement section. Thereafter, Schedule III is generated by D Section, copy of this Schedule III is given to Accounts section.

The Debit scroll together with paid cheques is received from Focal Point Branch (FPB). Accounts Section is required to check the entry in the debit scroll with respect to the paid cheques and accept the debit. If cheques not pertaining to CDA are found debited, write to FPB with details and FPB will reduce the amount in the next debit scroll.

The cheque linking task holder will arrange the cheques, date wise, month wise and pair them with the corresponding entry in Schedule III. While pairing the cheques with Schedule III, not only the entries relating to cheque number should be compared but also name of the payee etc. A suitable note 'linked and paired' will be noted on Schedule III and on paid cheques. Cancelled cheques will be entered in the Schedule III. Cheques issued by other CsDA if included in the scroll will be passed on to the concerned CDA through Defence Exchange Accounts. Cheques remaining unlinked for more than three months will be extracted and referred to banks and audit section.

Class I Punching Medium on issue of cheque

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
CB	xxx		Service Head	xxx	
Total	xxx			xxx	

Class II Punching Medium on receipt of debit scroll

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/021/00 OR 28/021/00	xxx				
00/020/81		xxx			
Total	xxx				

Issue of Fresh cheque

- When the cheque issued is not received by the beneficiary.
- When the cheque issued is lost.
- When the cheque is soiled/torn.
- When the cheque issued has expired.

Validity of cheque – The cheque shall be payable at any time within a period of 3 months from the date of issue. Thus a cheque bearing 20th Jan is payable anytime upto the 19th April.

Stages by Audit Section for issue of Fresh Cheque:

- Receipt of request from the beneficiary.
- Issue of letter to the Bank for Noting "Stop Order".
- Request for issue of Non Payment Certificate to Accounts Section.

Action to be taken when complaint received regarding non receipt of cheque from beneficiary

Audit section will call for NPC (Non Payment Certificate) from Accounts Section. NPC will be issued after verifying the unlinked cheque register. Based on NPC provisional payment can be made by audit section. Entry is required to be made in the unlinked cheque register and Schedule III is rounded off. Request for fresh cheque in lieu of lost one (except Bank & Government Dept) will be submitted along with an Indemnity Bond in the prescribed form.

In the cases where a cheque alleged to have been lost relates to an individual's monthly salary, the procedure of issue of fresh cheque has been relaxed to the extent that CDA may authorize provisional issue of fresh cheque.

Fresh cheque payment is made after the validity of cheque lapses.

Class I Punching Medium put up by Audit Section is as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
CB	xxx				
00/020/81		xxx			
Total	xxx				

When a cheque is cancelled and no fresh one is issued in lieu

Class II PM will be put up as under

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/020/81		xxx	SH originally debited		xxx
Total		xxx			xxx

Minor head 111:- Pay & Accounts Office E- Advice (CMP)

Action by Audit Section

When a payment of Rs. 100/- is made through CMP and loaded on SBI portal, the following PM will be operated by Audit Section:

Month: 07/14	CDA: 04	Section: 100	Cl. of Vr.: I	Vr. No.: 0001	
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch
CMP (93/020/91)	100		Service Head	100	

Action by Accounts Section

On receipt of payment scroll, PM is put as under:-

Month: 07/14	CDA: 04	Section: 1000	Cl. of Vr.: II	Vr. No.: 0001	
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch
28/021/00	100				
CMP (93/020/91)		100			

When an amount of Rs. 20/- is rejected with status '9', Punching Medium by Accounts Section is as under:-

Month: 07/14		CDA: 04		Section: 1000		Cl. of Vr.: II		Vr. No.: 0002	
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch				
28/021/00		20	93/020/96		20				

Action by Audit Section

When a fresh cheque for the rejected amount is reloaded by Audit Section, PM is put as under:-

Month: 07/14		CDA: 04		Section: 100		Cl. of Vr.: I		Vr. No.: 0002	
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch				
CMP (93/020/91	20		93/020/96	20					

Action by Accounts Section

Month: 07/14		CDA: 04		Section: 100		Cl. of Vr.: II		Vr. No.: 0002	
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch				
28/021/00	20								
CMP (93/020/91		20							

In the case of an amount rejected with status 9 pertaining to a PBOR and if the reason for rejection cannot be settled immediately in that case the rejected amount is credited in the IRLA of the personnel. PM in this regard is put up by the PAO is as under:

Month: 07/14		CDA: 04		Section: 100		Cl. of Vr.: I		Vr. No.: 0002	
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch				
			93/020/96	20					
			SH		20				

After obtaining the details for the rejection from PBOR the item will be reloaded for which the PM will be as under:

Month: 07/14		CDA: 04		Section: 100		Cl. of Vr.: I		Vr. No.: 0002	
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch				
93/020/91	xxx		SH	xxx					
Total	xxx			xxx					

IX- Major Head 8672- Permanent Cash Imprest

Minor Head 104-Defence

Permanent Advances: All advances of a permanent nature for current contingent charges will be held in the name of officers to whom they are made, and they will be personally responsible for these advances until accounted for.

Initial amount of advance on account of imprest as well as any permanent addition or reduction will be accounted under the suspense head.

Defence Service Permanent Cash Imprest should be cleared at the end of the financial year, balance being deposited in the treasury. The amounts drawn from the imprest for payments will be recouped as and when necessary and charged to the service head.

Exp. 1) When requisition given

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
CB	xxx		00/020/98	xxx	
Total	xxx			xxx	

2) When summary of expenditure is given

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/020/98	xxx		SH	xxx	
Total	xxx			xxx	

X- Major Head 8674- Security Deposit made by Government:

Minor Head 101 – Code Heads

i) **00/020/85-** Security Deposit by Central Government Offices with the State Electricity Boards/Corporation/Municipalities etc. for supply of energy, water etc.
To this Head amount paid as Security Deposit to State Electricity boards for supply of energy in respect of New Connections, is compiled.

ii) **00/020/99:** Security amounts deposited with Courts

- Security Deposits made to Higher Appellate Courts to obtain stay orders on the decree awarded by Lower Courts, as a condition precedent to the grant of such stay order on the lower courts decree will be recorded under this Sub-Head.
- Amount deposited in Supreme Court of India as Security for the cost of respondents in Appeals filed by Government against the decision of High Courts will also be recorded under this Code Head.
- The amount of such deposits being equivalent to or related to the decrial amounts.
- When amount deposited in Court: PM is as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
CB	xxx		00/020/99	xxx	
Total	xxx			xxx	

- When final verdict as Charged Expenditure received and amount is awarded by High Court/Supreme Court PM shall be prepared as under

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/020/99	xxx		99/111/01 (SH)	xxx	
	xxx			xxx	

XI. MAJOR HEAD 8677 -REMITTANCE INTO BANK/TREASURY

MINOR HEAD 104- Code Head 00/020/80

- 1) An amount due to Government. is deposited with the bank for credit to the Defence Services through Military Receivable Orders in triplicate by the depositor. The three copies will be presented to treasury or bank who deliver the original and triplicate duly receipted to the depositor. The duplicate copy will be retained by the bank for transmission to the CDA concerned along with credit sub-scroll through the FPBs which will be received by Accounts Section.
- 2) Duplicate copies of DMROs with credit scroll will be received from the FPBs and scrutinized to ensure that they pertain to the CDA Concerned. The number of DMROs received and total reflected in sub scrolls will be checked to ensure the correctness and same will then be compared with the Main Credit Scroll of the FPBs regarding reflection of the correct number of MROs and amount against each bank. Discrepancy if any in receipt of the instruments or the amount will be taken up with the FPBs for rectification.
- 3) DMRO will be adjusted by Accounts Section as under :

Month: CDA: Section: Cl. of Vr.: II Vr. No.:					
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch
			28/021/00 OR 00/021/00	xxx	
			00/020/80		xxx

4. The credit scrolls pertaining to a particular date will be entered in the DMRO Register, bank wise and station wise which have separate folios in the Registers. The total of the Registers will be reconciled with the total of the Compilation for the month after posting all DMROs received from the FPBS/Other banks. The details of the adjustment i.e. TE Voucher No. & month is noted in the DMRO Register.
5. OMRO received from depositor by the Audit Section is adjusted by the Audit Section as under:

Month: CDA: Section: Cl. of Vr.: II Vr. No.:					
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch
			00/020/80	xxx	
			SH		xxx

6. The relevant service head may be (-) Charge or (+) Receipt depending on the nature of transaction. After compilation of the OMRO the same is forwarded to the Accounts section / group along with the copy of adjusted TE.
7. After having received the OMRO from Audit Section by the Accounts Section it is linked with DMRO and TE No. and month is noted against each DMRO in the Register. Subsequently, TE is tallied with Sectional Compilation / DVC.
8. The DMRO Register will be scrutinized every month. Cases where OMRO have been received and adjusted but for which DMRO have not been received will be taken up with the Banks along with the copy of the OMROs. In the event of bank denying the deposit the case will be referred to Audit Section

9. Cases where adjusted OMROs were not received from the Audit Section will be extracted each quarter to the concerned Audit Section depending on the transaction, bank wise and date wise with detail of the MROs for adjustment. Audit Section will call for the OMROs from the concerned unit & formation for adjustments if not already done. Cases already adjusted by Audit section, the details of adjustment will be intimated to Accounts Section. In cases where OMROs are stated to have been lost, the adjustment will be carried out by Audit Section with reference to DMRO Copies.

10. In cases where the DMROs were wrongly advised by the Bank to the CDA other than the one indicated in the MRO the DMRO Should be passed on to the concerned CDA through Defence Exchange Account by putting up PM as under:

Month: CDA: Section: Cl. of Vr.: II Vr. No.:					
Code Head	(+) Rt	(-) Rt	Code Head	(+) Ch	(-) Ch
DEA Head	xxx		00/020/80	xxx	

**XII- Major Head 8782: Cash Remittances & Adjustments between Officers rendering accounts to the same Accounts Officer-
Minor Head- 110 - Miscellaneous Remittances-**

Code Heads – 00/022/15 – Transfer between Pay Account Officers of the same Ministry (refer 26/020/72 item VII – code head 26/020/97)

Operated by ORs Cell & PAOs only.

Compiled by ORs cell as (+) CH cleared by PAOs as (+) RT.

Minor Head 124- Code Head 00/022/10 Transfer between Offices

Code Head 22/10 is operated by AOGEs only and watched by 'E' Sn. This code head is based on the principles of DIDS i.e., (+)CH to be responded as (+) RT and not as (-) CH.

Stores are transferred between MES Offices under the same Controllers by operating TBOs-
When stores are transferred between two MES formations, vouchers are raised by the Executive. Based on the above Issue Vouchers of the stores, the AOGE of the issuing MES formation compiles the amount as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
			00/020/10 (TBO Head)	xxx	
			SH		xxx
Total				xxx	xxx

The consignee unit/formation having taken the store on charge responds the above TBOs as under:-

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/022/10	xxx		SH (of Job/Project)	xxx	
Total	xxx			xxx	

XIII- Major Head 8787– Adjusting Account with Railway & 8788 Adjusting Account with Post

(a) Booking against Railway (Code Heads 00/023/01 to 23/29) & Postal (Code Heads 24/01 to 24/12):

1. Transactions pertaining to Credit/Debit against Railways are compiled by Audit sections. The relevant vouchers should invariably be forwarded to Accounts section so as to enable Accounts section to raise Debit/Credit against the concerned Railways and thereby clearing the above suspense heads.

No compilation to the above code heads are operated in 13, 14 & 15 Accounts.

2. Adjusting Accounts with Railways is also referred to as Outward Settlement.

3. Nature of transaction under this Code Head (00/023/01 to 00/023/29) – Railways:-

- Military buildings occupied by Railways & rent receivable from railways
- Engineers attached to railways who's pay and allowances is borne by railways
- Operated by offices of AOGEs & PAOs (ORs).

Action by Audit Section:

When Engineers are attached to Railways, their P&A is initially paid by PAO and compiled as under & the pay bill forwarded to Accounts Section to raise debit against Railways

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/020/81	xxx		00/023/05	xxx	
Total	xxx			xxx	

The rent/electricity bill generated by AOGEs/BSO are forwarded to railway for acceptance, on receipt of accepted vouchers from railway the AOGEs puts up a TE and forwards the accepted voucher copy and TE to Accounts Section for raising debit against Railway.

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
Rent	Xxx		00/023/26 (Rly)	xxx	
Electricity	Xxx		00/024/04 (Post)	xxx	
Total	Xxx			xxx	

Action by Accounts Section:

1. On receipt of vouchers/TE from AOGEs/PAO (ORs)/Audit Section, verify the correctness of the amount compiled in TE supported by vouchers with the entry of compilation noted in details of Outward Settlement Register which is maintained Railway wise based on DVC.
2. Then prepare a debit Advice memo against the Railway and forward the original duly signed by the officer authorized to sign the Advice Memo (whose specimen signature exists in the record of RBI CAS Nagpur for FY) to RBI CAS Nagpur and a copy of the said advice supported by the accepted /received vouchers to the Railways for information.

3. Note the Outward Advice in the Outward Settlement Register with following details: Advice No. & Date, Name of Railway, Debit/Credit transaction (nature of transaction) DV NO. & Month, dated initial of the officer as verification of Advice issued to RBI.
4. On receipt of credit Clearance Memo from RBI CAS Nagpur for the Debit Advice by Accounts Section. It will clear the Suspense Head 023/05 which was compiled by Account Section above as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/021/00	xxx		00/021/00	xxx	
00/024/04 (Post)		xxx	00/023/05 (Rly)		xxx
Total	xxx	xxx		xxx	xxx

- For debit advice against by PCDA (SC) the clearance memo of PCDA (SC) from RBI (CAS) will show the amount in receipt column.

Important Note: In Outward Settlement Transaction – Compilation to Suspense Head is by Audit Section and clearance is by Accounts Section. Hence the audit section must forward the TE & supporting vouchers promptly to Accounts Section for raising the debit/credit. Without the supporting vouchers the outstanding under this Major Head cannot be cleared. **See Outward Settlement flow chart on pg. no. 55.**

(b) Code Head 29/023/29 – E Ticketing The present warrant system to Defence personnel has been substituted with E-Ticketing. All journeys performed by the Armed Forces personnel on railway warrants are included in this system. After booking, 'e-Concession Vouchers' (e-CV) are sent to the concerned PAOs (ORs) on line for recovery action the advance for which has already been paid by the Ministry of Defence to Indian Railway Catering & Tourism Corporation(IRCTC). The Pay Account Office is liable to recover the said amount through IRLA being maintained by that office.

This code head is operated by PAO's for accounting of recovery/refund in IRLA as under:

Step I- Recovery action in the monthly Abstract of Receipt & Charges

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
			Credit Balance in the IRLAS (016/01)	xxx	
			29/023/29 (Concession Vouchers)		xxx
Total				xxx	xxx

Step II- PM for refund action, if any, in the quarterly Abstract of Receipt & Charges

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
Credit Balance in the IRLAS (016/01)	xxx		29/023/29 (concession vouchers)	xxx	
Total				xxx	

Note: Procedure stated above for Railway is applicable to Post as well. Under the Major Head 8788 & Code Head operated 24/04..

XIV- MAJOR HEAD 8797 – EXCHANGE ACCOUNTS

MINOR HEAD – 101 Accounts Between Defence Accounts Officers

To originate a transaction CDAs are allotted distinctive DEA Code Heads in RDR Pamphlet as under:-

SI.	CDA NAME	CODE	ORIGINATING	RESPONDING
1	CDA PATNA	00	00/070/21	00/070/22
2	PCDA(P) ALLAHABAD	01	00/071/21	00/071/22
3	PCDA(OFFICERS) PUNE	02	00/072/21	00/072/22
4	CDA(ARMY) MEERUT	03	00/073/21	00/073/22
5	PCDA(SC) PUNE	04	00/074/21	00/074/22
6	PCDA BANGALORE	05	00/075/21	00/075/22
7	PCDA(WC) CHANDIGARH	06	00/076/21	00/076/22
8	PCA(Fys) KOLKATA	07	00/077/21	00/077/22
9	PCDA(AF) DEHRADUN	08	00/078/21	00/078/22
10	PCDA(NAVY) MUMBAI	09	00/079/21	00/079/22
11	CDA(FUNDS) MEERUT	10	00/080/21	00/080/22
12	PCDA(NC) JAMMU	12	00/082/21	00/082/22
13	ZONAL DPDO MADRAS	13	00/083/21	00/083/22
14	CDA(CSD) MUMBAI	15	00/085/21	00/085/22
15	PCDA NEWDELHI	16	00/086/21	00/086/22
16	CDA CHENNAI	18	00/088/21	00/088/22
17	PCDA(R&D) NEW DELHI	19	00/089/21	00/089/22
18	CDA(PD) MEERUT	20	00/090/21	00/090/22
19	CDA GUWAHATI	21	00/091/21	00/091/22
20	PCDA(CC) LUCKNOW	22	00/092/21	00/092/22
21	PCDA(BR)NEW DELHI	23	00/093/21	00/093/22
22	CDA(R&D) BANGALORE	24	00/093/31	00/093/32
23	CDA SECUNDERABAD	25	00/093/41	00/093/42
24	CDA JABALPUR	26	00/093/51	00/093/52
25	CDA(AF) NEW DELHI	27	00/093/61	00/093/62
26	CDA(R&D) HYDERABAD	28	00/093/71	00/093/72
27	CGDA DELHI CANTT	29	00/093/81	00/093/82
28	CDA IDS NEW DELHI	30	00/093/91	00/093/92
29	PCDA(SWC) JAIPUR	31	00/070/31	00/070/32

DID schedules are firstly originated by the sections by operating of PM in IAF-336 (small). Original copy of this PM is handed over to EDP/DDP centre for punching.

Secondly, by preparation of DID Schedule in quintuplicate (5 copies). Out of this, 3 copies are sent to the Accounts Section of the responding Controller, fourth copy to the Accounts Section of Originating Controller and fifth copy is retained as office copy.

Audit Section of Originating Controller who originated the schedule should ensure that the DID raised are duly supported by supporting vouchers, complete details of transaction i.e., on what account the DID Sch has been raised such as Imprest Account Number, Cheque No., Copy of MRO as the case maybe.

Some of the reasons for originating of DID Sch and their compilation are as under:

1. Debt Head Recovery (Interest bearing Loans & Advances)

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
Debt Head	xxx				
DEA Head		xxx			
Total	xxx	xxx			

2. GPF Subscription in case of official transferred to other Dept.

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
DEA Head	xxx				
GPF Head		xxx			
Total	xxx	xxx			

3. In case where the DMROs are wrongly advised by the Bank to the CDA other than the one to whom it actually pertains:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
DEA HEAD	xxx		MRO	xxx	
Total	xxx			xxx	

4. Cheques: In cases where Debit scroll of the other Controller has been included.

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
cheque	xxx		DEA	xxx	
Total	xxx			xxx	

5. Recovery of demands out of Gratuity intimated to PCDA (P) Allahabad and DID originated by Allahabad is as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
DEA Head	xxx				
Debt Head		xxx			
Total	xxx	xxx			

6. Expenditure related to MES works adjustable by another Controller

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
			DEA Head	xxx	
			SH		xxx
			Total	xxx	xxx

In case DID Schedule has been originated erroneously for an item not covered under DEA, the same may be withdrawn by operating (-) RT or (-) Ch as the case may be and both the DID Schedule be sent to responding Controller through DO letter for responding action.

Action of Accounts Section of originating CDA

- i) Receipt of one copy of originating DID Schedule from Audit Section.
- ii) Noting in Outward DID Schedule Register.
- iii) Receipt of Monthly printout of original DID Schedule from own EDP Centre.
- iv) Receipt of monthly printout of originating items from EDP Centre CGDA New Delhi.
- v) Verify its correctness

Action of Accounts Section of responding CDA

- i) Receipt of 3 copies of DID Schedule
- ii) Noting in Inward DID Schedule Register.
- iii) Forwarding of 3 copies of DID Schedule to responding Section.
- iv) Receipt of adjusted copy of DIDS from responding Section.

The DID Schedule received from Controllers originated erroneously (which do not pertain to that office) may be returned to originating Controller for withdrawal.

If any transaction is not adjustable either wholly or in part for any reason viz want of supporting documents/details of the transaction, the DID Schedule should be adjusted in full and contra adjustment made by re-debit/re-credit of the whole or part amount to the code head of the Originating Controller.

OR

DID Schedule received from originating Controller which partly pertains to the office, may be returned to originating Controller for withdrawal of full amount and re-originating the DID Schedule for the amount pertaining to this office.

Linking of DID Schedules

Accounts Section receives outstanding DID Schedule list thrice in a year (Oct, Mar & Mar Supplementary) from the EDP Centre CDA (Army) Meerut. From this outstanding list a Change Statement is prepared duly linking with the copies of adjusted schedule.

Change Statement is prepared as under:

- o Originating to Originating
- o Responding to Responding
- o Originating to Responding

Points to be remembered during the originating/responding of DID schedule

- i) Originating (+) receipt to be cleared with responding (+) charge.
- ii) Originating (-) receipt to be cleared with responding (-) charge.
- iii) Originating (+) charge to be cleared with responding (+) receipt.
- iv) Originating (-) charge to be cleared with responding (-) receipt.

Rectification action for wrong responding

- i) Responding (+) receipt to be rectified with responding (-) receipt.
- ii) Responding (-) receipt to be rectified with responding (+) receipt.
- iii) Responding (+) charge to be rectified with responding (-) charge.
- iv) Responding (-) charge to be rectified with responding (+) charge.
- v) Originating (+) receipt to be rectified with originating (-) receipt.
- vi) Originating (-) receipt to be rectified with originating (+) receipt.
- vii) Originating (+) charge to be rectified with originating (-) charge.
- viii) Originating (-) charge to be rectified with originating (+) charge.

A date is mentioned on the forwarding memo of outstanding lists received from CDA (Army) Meerut by which the Change Statements prepared should reach the Army Meerut. This Change Statement should be prepared in the prescribed format on the basis of outstanding list issued for the latest quarter ending, since the serial number of an item may change in a quarter.

This statement is prepared by Account Section of responding controller linking to serial number of the outstanding list. The Statement is forwarded to CDA(Army) Meerut who will mechanically link with reference to the original DID list, received by them from EDP Centre CGDA New Delhi and from the DDP Cell of the CDA.

Don'ts:

- Don't operate your own CDA Exchange Code.
- Don't originate DID Schedule for the amount of interest on account of HBA, Scooter Advance, PC Advance, Car Advance, etc for recovery through DID Schedule. The same may be reflected in LPC.
- Don't originate in March Supplementary or March Supplementary Corrections without the consent of the CDA against whom the DID has to be originated

XV Major Head 0071 Government Contributions and Recoveries towards Pension and other Retirement Benefits

Minor head- 500- Receipts Awaiting Transfer to Other Minor Heads

Code Heads-00/016/04: 'Government Servants' Contribution under Tier- I

00/016/05: 'Government' Contribution under Tier- I

These code heads are operative from financial year 2009-10. The amount recovered on this account is compiled as (+) RT and on payment to Trustee Bank, as (-) Rt. The booking under these Code Heads are transitory in nature and close to the Government at the close of financial year. Thus the balance under this Head should be 'Nil' (during the month/end of the financial year). It is therefore, to be ensured that the above Code Heads are cleared within the financial year by remitting the amount to Trustee Bank and no amount remains outstanding under these Heads. The outstanding under these Heads would suggest that the NPS amounts recovered during the year have not been remitted to Trustee Bank or there is some misclassification which should be cleared before closing of March Final Accounts. However, if any amount is left out for remitting to Trustee Bank at the end of financial year due to want of PRAN No. or due to misclassification, this amount should be transferred to Miscellaneous Suspense Head 00/020/61 as (+RT) in March Account or 14 Account. Subsequently, on receipt of the required details the Miscellaneous Suspense Head is relieved in the following year by operating prefix category code "77" to 020/61 as (-RT).

Action by Audit Section recovery. Entry as under:-

Amount recovered from Pay & Allowances of the employee under NPS is compiled as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
CB	95		P &A	100	
16/04	05		14/71 (Army)	05	
16/05	05				
Total	105			105	

On remitting the amount recovered above to Trustee Bank

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
CB	10				
16/04		05			
16/05		05			
Total	10	10			

***The NPS Code Head 16/04 & 16/05 is operative on receipt side only**

Accounting entry if above amount not remitted to Trustee Bank at the close of the year

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
00/020/61	10				
16/04		05			
16/05		05			
Total	10	10			

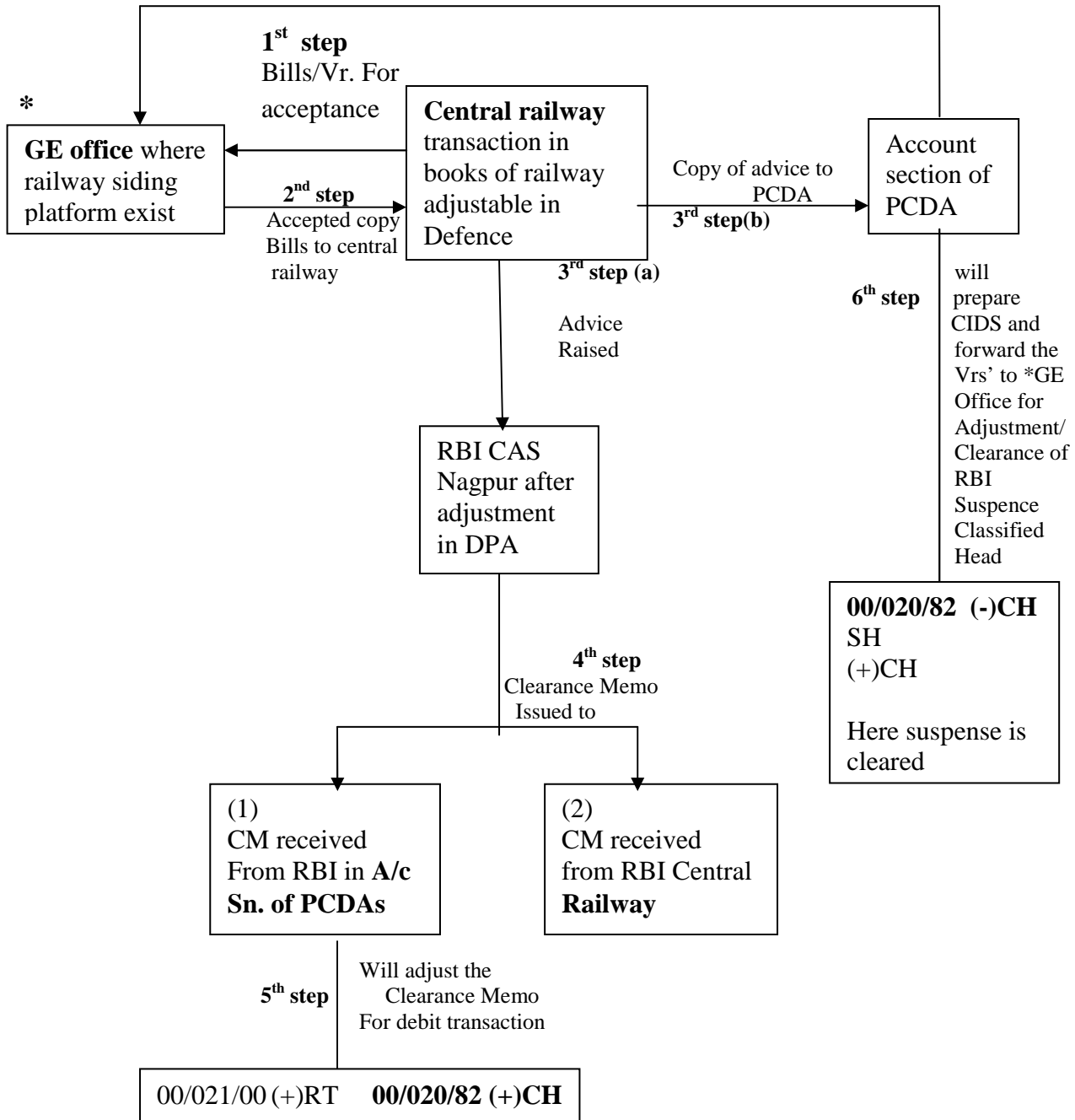
Accounting entry if above amount remitted to Trustee Bank in the subsequent year

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
CB	10				
77/020/61		10			
Total	10	10			

Flow Chart For Inward Settlement Account – IGA

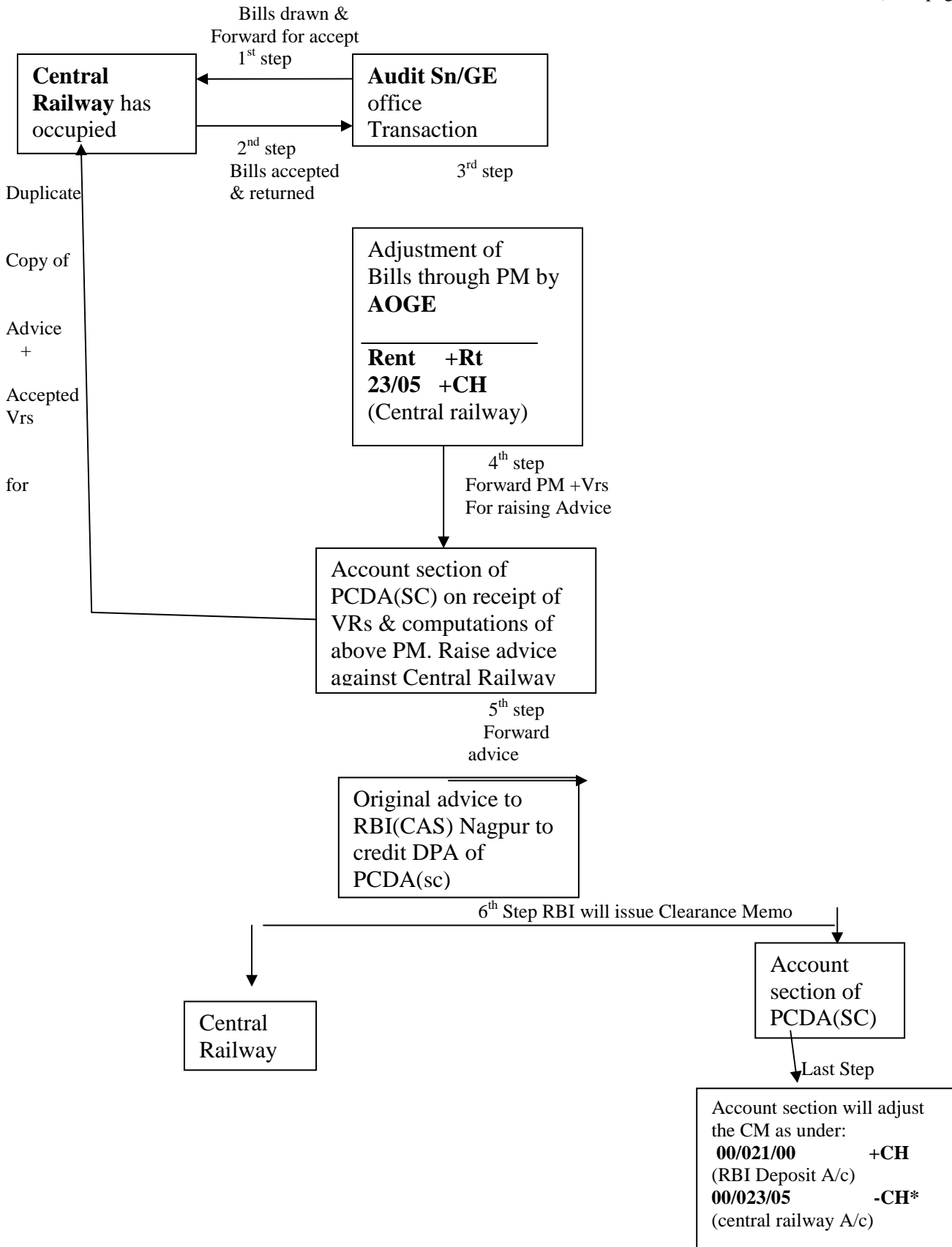
(Refer page 29)

Transaction originates in books of Railway adjustable in Defence Books



OUTWARD

(refer page No. 46)



*At last step the Suspense Head 00/023/05 gets nullified-see Step 3. & last step.

SECTION II
Code heads that close to Government

I - Major Head 0020-Corporation Tax

Minor Head – 101 Income Tax on Companies

Code Head

002/00 – IT recovery
002/03 – Surcharge (abolished)
002/05 – Primary Education Cess
002/06 - Secondary Education Cess

These code heads are applicable only when the payee is a corporate body. (Company)

* The above Code Heads not to be operated by Audit Section of PCDA (SC) as the payee is not a Corporate Body.

II Major Head 0021 – Taxes on Income Other than Corporate Tax

- (a) 00/003/00 – Income Tax recovered from Contractors
- 00/003/09 - Primary Education Cess
- 00/003/10 - Secondary Education Cess

* Above Code Head is operated by M/E/Store Section & all AOGEs, AO DAD Emb. HQrs, AONP Mumbai.

IMP: 00/003/04 - Surcharge Code Head is not to be operated as Surcharge has been abolished

- (b) 00/003/02 – Income Tax on Union Emoluments
- 00/003/09 - Primary Education Cess
- 00/003/10 - Secondary Education Cess

- (1) Above Code Heads operated by Pay Section, PAOs and Area Accounts Offices etc.
- (2) In respect of DAD personnel the above IT Code Heads is prefixed by Category "09".

III Major Head 0049 – Interest Receipts

Code Heads generally compiled under this Head:

00/004/07 – Interest on HBA

00/004/08 - Interest on Motor Conveyance (both Car/Scooter)

00/004/09 - Interest on Bicycle Advance – **This code head is not to be operated as Bicycle Adv is interest free.**

00/004/10 - Interest on Other Advance – **This code head is not to be operated as Bicycle Adv is interest free.**

00/004/19 – Interest on Computer Advance

00/004/20 - Miscellaneous Receipts – Other Interest Receipts.

- **Code Head- 00/004/09 & 00/004/10 – Not to be operated as Bicycle & Other Advance are interest free.**

Major Head 0070 – Other Administrative Services

Minor Head 118 – 00/004/17 – Receipts under Right to Information Act:-

1. All Receipts under RTI are compiled to this code head as +RT
2. Code 00/04/17 operated on the receipt side only.

Major Head 2071 – Pension and Other Retirement Benefits:-

01- Civil

Minor – 104 - Gratuities – 00/014/14

Minor – 105 – Family Pension – 00/014/15

Minor – 115 – Leave Encashment – 00/014/20

Benefit on Retirement

Minor – 117 – Government Contribution to Defined Contribution Pension Scheme (NPS)

Government Contribution

- DAD/DEO/CGO/BRO – 00/014/23
- Defence Civilians of Army – 00/014/71
- Defence Civilians of Navy – 00/014/72
- Defence Civilians of Air Force – 00/014/73
- Defence Civilians of Ordnance Factory – 00/014/74
- Defence Civilians of Defence Research and Development- 00/014/75

The above Code Heads are operated on Charge side only.

SECTION – III

Miscellaneous

Verification of Sectional Compilation by Audit Section

Copies of Sectional Compilation, separate for each Section, is printed by EDP Centre and furnished to the Sections which exhibit the amount compiled under each code head during the month. On receipt of this compilation, Audit Section should carry out review of the same with a view to ensure that the amounts have been correctly compiled as per the Punching Medium initiated during the month. In case of any fictitious/wrong compilation, action to rectify the same will be taken by putting up necessary transfer entries.

MES Advance 01/510/00 & 46/510/00 (E-MAP)

1. This code head is operated by AOGE Office and by MAP Group of Engr. Section.
2. Code Head 01/510/00 MES Advance should close with 'NIL' balance at the end of the F.Y.
3. If the Final Bill of a Contractor shows that he has been overpaid or shows that the account closes with a balance due by him, the account may be settled by recovery in cash or from any other bill or payment due or from his Security Deposit.
4. If immediate recovery is not practicable the due should be credited to the work and debited to Suspense Head – Sub Head- G-MES Advance Code Head 01/510/00.
5. A note to the effect that final payment has been made shall be made in the construction account and in the ARMES report.

Inter Service Adjustments (ISA Vouchers)

Stores issued by Army to Navy, Air force, Defence Research and development (DRDO), Defence production organizations and MES are dealt with in Store Section of a Regional CDA. This type of transaction is termed as ISA Vouchers and for this Annual budget is allocated in the Budget for the year and the units are authorized to incur expenditure up to the limits specified in the authorization letter.

When stores are supplied by the units/formations of MOD to other department, they will forward copy of issue voucher to consignor LAO. The LAO on receipt of three copies of un receipted issue vouchers duly enfaced "inter service adjustment" in respect of stores supplied to Air Force / Navy, ensure that the vouchers are identical in all respect and that the prices charged include tax, if any, leviable. He will indicate on one copy of the vouchers the relevant head of account to which the cost of the issues made is to be credited, and the amount involved and then transmit it to the PCDA / CDA of the receiving service for necessary adjustment through Punching Medium as under:

Code Head	Receipts		Code Head	Charge	
	(+) RT	(-) RT		(+) CH	(-) CH
			Concerned PAO	xxx	
			SH		XXX

The duplicate copy of the punching medium will be forwarded by the PCDA /CDA of the receiving service to the LAO of the consignor for his information (citing reference to the related voucher and the number and date of the communication under which it was received) The LAO of the consignor will watch through the medium of a suitable manuscript register that this has been received by him in order to ensure that transaction has been adjusted in the Defence Accounts.

Action by Store Section

A Register is opened in Store Section with separate pages for each supply depot and details of amount authorised is noted therein. As and when amount is compiled, the same is noted against the amounts authorized and adjustment particulars noted.

Adjustment of Central Purchase Vouchers

CP Vouchers are adjusted by:

- i) Store Section**
- ii) AO GE Offices**

i. Store Section.

Purchase of Defence Services stores in India are made centrally through Director General of supplies and disposals.

As per the supply order placed by DGS & D, supplier will provide the items directly to consignee and submit his bill to concerned PCDA / PAO for necessary payment. On receipt of bill and proof of dispatch of stores to the consignee, PCDA / PAO Concerned will make payment as per terms and condition of contract ie 100% or 95% as the case may be.

PCDA / PAO making the payment will directly schedule the central purchase vouchers to the concerned LAO / RAO and the top list forwarded to Store section of concerned PCDA/CDA. The Store section as per top list received by him will obtain acknowledgments from concerned LAOs/ RAO and centrally acknowledge to paying Controllers / DAD cells.

Role of LAO / RAO

On receipt of Central Purchase Vouchers LAO will acknowledge the receipt of same to his PCDA / CDA to enable him to centrally acknowledge the same to paying Controllers / DAD cell. LAO at the time of conducting audit of unit and formations will carry out credit verification for the stores received in respect of the Central Purchase Vouchers. Credit not traceable cases will be placed under objection.

ii. By AO GE

On receipt of C P Vouchers, AOGE will transmit the same to GE for acceptance, allocation and book the amount in construction account. If the C P Voucher has not been received in scheduled time frame then the expenditure should be booked by GE in construction accounts based on the advance copy of C P Voucher received directly from the consignor and reflect the same in MER. In case the advance copy is also not received but store have been received the Receipt Voucher (R V) will be priced as per details in the supply order and expenditure will be booked in construction accounts and reflected in MER.

The expenditure on account of C P Vouchers will not however be reflected in the Punching Medium as the DAD Cells have already booked this expenditure.

Prompt adjustment of C P Vouchers is the joint responsibility of the GEs and AOGES. .

C P Vouchers compiled by DAD cells during the financial year will be adjusted against the allotments, however vouchers compiled in previous years by DAD Cells will only be reflected in construction accounts / MER with suitable remarks and will not require any allotment of funds.

CHARGED EXPENDITURE

Payment in respect of “Charged” expenditure will not be made without the specific allotment of funds. In urgent cases, PCsDA/CsDA may use their personal discretion to authorize provisional payments in the absence of allotment under ‘Charged Expenditure’ in order to avoid ‘contempt’ of court. PCsDA/CsDA should ensure through proper monitoring/liaison with appropriate higher authorities of the Commands HQrs, that the funds are released under ‘Charged Expenditure’ during the same financial year in which provisional payments are authorized.

No formal allotment of Funds as “Charged’ is necessary when the payments have already been made in the accounts of the previous year

In case where an allotment letter issued for a particular year lapses due to non-payment during that year, a fresh allotment letter has to be issued for the year in which payment is actually made.

Action by Accounts Sect

A register will be maintained in the “ Accounts “ Section centrally, in which allotment of funds in all cases of “Charged” expenditure will be entered into and further progress of expenditure watched through the medium of this register.

Training of Foreign Personnel in India on Self Financing Basis

The cost of training and rent and allied charges to be recovered from the foreign government concerned will be worked out and paid directly to the training institutions who will then settle dues with MES/CDA after the termination of the course.

Some thumb rules

- A Bonafide receipt is always compiled as (+) Receipt
- Refund of excess receipt is compiled as (-) Receipt
- A Bonafide payment is always compiled as (+) Charge
- Refund of overpayment is compiled as (-) Charge

